

ABSTRAK

PENGARUH PEMAHAMAN TENTANG KODE ETIK AUDITOR, KOMPETENSI PROFESI DAN KEANDALAN LAPORAN KEUANGAN TERHADAP KUALITAS AUDIT

Penelitian ini bertujuan untuk mengetahui pengaruh pemahaman tentang kode etik, kompetensi profesi dan keandalan laporan keuangan auditor terhadap menjadi audit. Pendekatan penelitian ini adalah pendekatan kuantitatif dengan metode survei menggunakan kuesioner dengan menggunakan teknik analisis regresi linear berganda. Hasil penelitian menunjukkan terdapat pengaruh yang positif dan signifikan antara pemahaman tentang kode etik auditor terhadap Kualitas Audit. Terdapat pengaruh yang positif dan signifikan antara pemahaman tentang kompetensi profesi terhadap Kualitas Audit. Terdapat pengaruh yang positif dan signifikan antara pemahaman tentang keandalan laporan keuangan terhadap Kualitas Audit. Terdapat pengaruh yang positif dan signifikan secara bersama antara pemahaman tentang kode etik auditor (X_1), pemahaman tentang kompetensi profesi (X_2), dan pemahaman tentang keandalan laporan keuangan (X_3) terhadap kualitas audit (Y) pada KAP di Kota Semarang. Besarnya sumbangan variabel dapat di lihat dari nilai koefisien determinasi (*Adjusted R Square*) sebesar 0,920 atau 92%. Artinya bahwa 92% variasi variabel Kualitas Audit (Y) pada model regresi penelitian dijelaskan oleh variabel bebas yang terdiri variabel pemahaman tentang kode etik auditor (X_1), pemahaman tentang kompetensi profesi (X_2), dan pemahaman tentang keandalan laporan keuangan (X_3).

Kata kunci: *Pemahaman Tentang Kode Etik Auditor, Pemahaman Tentang Kompetensi Profesi, Pemahaman Tentang Keandalan Laporan Keuangan, Kualitas Audit.*

ABSTRACT

EFFECT OF UNDERSTANDING OF AUDITOR CODE ETHICS, PROFESSION COMPETENCY AND RELIABILITY OF FINANCIAL STATEMENTS TO THE AUDIT QUALITY

This research has a purpose to analyze to determine the effect of understanding about the code of ethics, profession competence and reliability of auditors' financial statements to become audit. The approach of this research is quantitative approach with survey method using questionnaire by using multiple linear regression analysis technique. The result of the research shows that there is a positive and significant influence between the understanding of the auditor's code of ethics on Audit Quality. There is a positive and significant influence between the understanding of profession competence on Audit Quality. There is a positive and significant influence between the understanding of the reliability of financial statements on Audit Quality. There is a mutually positive and significant influence between the understanding of the code of ethics of the auditor (X1), the understanding of profession competence (X2), and the understanding of the reliability of the financial statements (X3) on the quality of the audit (Y) in KAP in Semarang City. The amount of variable contribution can be seen from the value of determination coefficient (Adjusted R Square) of 0.920 or 92%. It means that 92% variation of Audit Quality (Y) variable in regression model of research is explained by independent variable consisting of understanding variable about auditor code of ethics (X1), understanding of profession competence (X2), and understanding of financial statement reliability (X3).

Keywords: *Understanding About Code of Auditor Ethics, Understanding About Profession Competence, Understanding About Financial Report Reliability, Quality Audit.*