

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Independensi, Profesionalisme, Etika Profesi, dan Pengalaman terhadap Kinerja Auditor pada Kantor Akuntan Publik di Yogyakarta. Pengambilan sampel dalam penelitian ini menggunakan metode *convenience sampling*. Data dikumpulkan menggunakan metode kuesioner. Target responden penelitian ini adalah 50 responden, namun data responden yang dapat diolah adalah 39 jawaban responden. Untuk menguji kualitas data dari instrumen yang digunakan dilakukan dengan uji validitas dan uji reliabilitas.

Hasil analisis regresi berganda menunjukkan bahwa variasi variabel kinerja auditor dapat dijelaskan oleh variasi variabel Independensi, Profesionalisme, Etika Profesi, dan Pengalaman sebesar 24,6%. Uji statistik F menunjukkan bahwa model yang digunakan mampu memprediksi kinerja auditor dan signifikan secara statistik. Pengujian hipotesis dengan uji statistik t menunjukkan bahwa variabel Independensi, Profesionalisme, Etika Profesi, dan Pengalaman berpengaruh terhadap Kinerja Auditor.

Hasil penelitian menunjukkan bahwa Independensi, Profesionalisme, Etika Profesi, dan Pengalaman memberikan pengaruh terhadap Kinerja Auditor. Hasil pengujian hipotesis memberikan sintesa bahwa semakin baik Independensi, Profesionalisme, Etika Profesi, dan Pengalaman yang dimiliki auditor maka kinerja auditor yang dihasilkan semakin baik pula.

Kata Kunci: *Independensi, Profesionalisme, Etika Profesi, Pengalaman, Kinerja Auditor*

ABSTRACT

This study aimed to examine the influence of Independence, Professionalism, Professional Ethics, and experience on the Performance Auditor in Public Accountant Office in Yogyakarta. The samples in this study using a convenience sampling method. Data were collected using questionnaires. The target respondents of this research is 50 respondent, but respondent data that can be processed is 39 respondents. To test the quality of the data from the instruments used to do with the validity and reliability test.

Results of multiple regression analysis showed that the variation of the variable performance of auditors can be explained by variations in the variable Independence, Professionalism, Professional Ethics, and the experience of 24.6%. F statistical test showed that the model that is used to predict the performance of auditors and statistically significant. Hypothesis testing with statistical t test showed that the variables of Independence, Professionalism, Professional Ethics, and experience affect the Performance Auditor.

The results showed that the Independence, Professionalism, Professional Ethics, and experience give effect to the Performance Auditor. The test results provide a synthesis hypothesis that the better Independence, Professionalism, Professional Ethics, and experience possessed auditor then the performance auditor produced the better.

Keywords: *Independence, Professionalism, Professional Ethics, Experience, Performance Auditor*