

ABSTRAK

Opini Wajar Tanpa Pengecualian (WTP) merupakan Predikat seolah-olah membanggakan dan harus diketahui masyarakat, namun opini yang bagus dari auditor independen tidak berarti bebas korupsi, karena masih terdapat fraud/kecurangan yang terjadi pada suatu perusahaan yang mendapatkan opini WTP. Penelitian ini bertujuan untuk menguji seberapa besar pengaruh independensi, pengalaman kerja, objektivitas dan integritas terhadap Kualitas Audit baik secara parsial maupun bersama-sama.

Penelitian ini dilakukan menggunakan metode survey, pengumpulan data melalui kuesioner pada internal auditor Bank Nasional yang berkantor pusat di wilayah Jawa Barat. Teknik pengambilan sampel dilakukan dengan pendekatan *purposive sampling*. Sampel yang disebar dalam penelitian ini sebanyak 100 kuesioner ditujuh Bank yang berkantor pusat di Jawa Barat. Analisis data dilakukan dengan model regresi berganda

Berdasarkan hasil penelitian, bahwa independensi, Pengalaman Kerja, objektivitas dan integritas secara bersama-sama mempengaruhi kualitas audit, dan hasil penelitian secara parsial mengungkapkan pengalaman kerja dan integritas berpengaruh signifikan terhadap kualitas audit sedangkan Independensi dan Objektivitas memiliki pengaruh yang tidak signifikan terhadap kualitas audit.

Kata kunci : independensi, pengalaman kerja, obyektivitas dan integritas dan kualitas audit.

ABSTRACT

Unqualified opinion (WTP) is a statement given oleh independent auditor. Such statement is proclaimed in froud manner and should be known by public. However, a sound statement given by the auditor does not necessarily mean that the organization is free from corruption, fraud or deceit. The purpose of this research is to examine the signficance level of independence, working experience, objectivity and integrity to the audit quality, both partially and jointly.

Survey with questionnaire was used during this research. collecting data through questionnaireson the interval auditor in national Banks headquartered in west Java. The sampling technique used purposive sampling approach. Samples were deployed in this study were 100 questionnaires in seven Bank is headquartered in West Java. Data analysis was performed by multiple regression model

This study reveals that independent, working experience, objectivity and joint integrity affect audit quality. This study also reveals that partially, working experience and integrity have signficance affect on audit quality, while independence and objectivity have little signficance on the audit quality.

Keywords : independence, working experience, objectivity and integrity and audit quality