The Influence of Integrity and Independence and Objectivity on Auditor Performance at the Jombang Regency Inspectorate Office

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ABSTRAK

In carrying out his profession, the auditor must work professionally, which must uphold the professional code of ethics in carrying out his duties and responsibilities. A professional auditor can be seen from his performance in carrying out his duties and functions. Auditor performance is the main view, both for clients and agencies. Therefore, this study aims to determine whether integrity, independence, objectivity partially and simultaneously have a significant effect on the performance of auditors at the Jombang Regency Inspectorate Office in assessing the results of the audits carried out. This study aims to determine the effect of Integrity, Independence and Objectivity on Auditor Performance at the Inspectorate Office of Jombang Regency.

This study uses a quantitative method, with the IBM SPSS 25 measuring instrument, and in this research there are test methods that are carried out namely multicollinearity test, heteroscedasticity test, normality test, validity test, reliability test, partial t test, simultaneous f test, R^2 test 2 determinant coefficients, the research instrument uses primary data, namely by distributing questionnaires at the Jombang Regency Inspectorate Office with a total of 46 auditors. The sample selection method is the total sampling method with a total of less than 100 respondents. The results of this study are partially, Integrity, Objektivity, and Independence are significant on Auditor Performance.

Keywords: Integrity, Independence, Objectivity, Auditor Performance.