

ABSTRAK

Penelitian ini dilatarbelakangi oleh lemahnya independensi auditor saat melaksanakan tugas. Adapun tujuan dilakukannya penelitian ini yaitu untuk menguji dan memberikan bukti empiris tentang: lamanya hubungan audit dengan klien, besarnya biaya audit, pemberian jasa lain selain jasa audit, ukuran kantor akuntan publik, persaingan antar kantor akuntan publik, penerapan *tight audit time budget pressure*, *intervensi manajemen klien*, dan ikatan kepentingan keuangan dan hubungan usaha dengan klien terhadap independensi auditor yang bekerja di Kantor Akuntan Publik (KAP) wilayah Surabaya. Teknik pengambilan sampel menggunakan metode *purposive sampling* dengan jumlah 41 responden. Alat analisis menggunakan model regresi linier berganda. Hasil menunjukkan bahwa variabel lama hubungan audit dengan klien, pemberian jasa selain jasa audit, persaingan antar KAP terdapat pengaruh terhadap independensi auditor. Sementara untuk variabel besar biaya audit, ukuran KAP, *tight audit time budget pressure*, *intervensi manajemen*, ikatan kepentingan keuangan dan hubungan usaha dengan klien tidak terdapat pengaruh terhadap independensi auditor.

Kata kunci: Independensi auditor, lamanya hubungan audit dengan klien, besarnya biaya audit, pemberian jasa lain selain jasa audit, ukuran kantor akuntan publik, persaingan antar kantor akuntan publik, penerapan *tight audit time budget pressure*, *intervensi manajemen klien*, dan ikatan kepentingan keuangan dan hubungan usaha dengan klien.

ABSTRACT

This research is motivated by the weak independence of auditors when carrying out their duties. The purpose of this study is to test and provide empirical evidence about: the effect of the length of the audit relationship with the client, the amount of audit fees, the provision of services other than audit services, the size of the public accounting firm, competition between public accounting firms, the application of tight audit time budget pressure, client management intervention, and ties of financial interest and business relations with clients on the independence of auditors working in public accounting firms (KAP) Surabaya area. The sampling technique used purposive sampling method with a total of 41 respondents. The analysis tool uses multiple linear regression models. The results show that the variable length of audit relationship with the client, the provision of services other than audit services, competition between KAP have an influence on auditor independence. Meanwhile, for large variables audit fees, the size of the KAP, tight audit time budget pressure, management intervention, financial interest ties and business relationships with clients, there is no effect on auditor independence.

Keywords: Auditor independence, length of audit relationship with clients, amount of audit fees, provision of services other than audit services, size of public accounting firms, competition between public accounting firms, implementation of tight audit time budget pressure, client management intervention, and financial and financial interest ties business relationship with clients.