# ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI INDEPENDENSI PENAMPILAN AKUNTAN PUBLIK
## (Studi Empiris Persepsi Mahasiswa Program Pendidikan Profesi Akuntansi Fakultas Ekonomi Universitas Brawijaya Malang)

**SKRIPSI**


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**JURUSAN AKUNTANSI**
**FAKULTAS EKONOMI**
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diajukan guna melengkapi tugas akhir dan memenuhi salah satu syarat
untuk menyelesaikan Program Studi Akuntansi (S1)
dan mencapai gelar Sarjana Ekonomi


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## ABSTRACT

*The objective of this study is to provide empirical evidence that some factors do influence independence of auditor in performing their service. In this study seven factors are identified to have some influence on the independence, as perceived by auditors who provide service and by parties who require their service. These factors are: (1)Financial interest in the client's company and business relationship with their clients, (2)Competition in providing auditing services among auditors, (3)Non audit service performed by auditors, (4)The tenure (the length of continuing audit service) of an audit firm with a given client, (5)The size of the audit firm, (6)Audit fee, (7)Litigation among auditors and client. To collect on which the perception o auditor and their client can be describe, the following group are chosen as respondents Brawijaya University.*

*This study analysis the perception of the above three group toward the likehood of impairment auditors independence by seven influencing factors. Baised on the data collected, factors analysis are used to describe and explain the characteristic of the perception.*

*The result of the study indicated that the magnitude of auditors independence impaired is influence by the type of the factors in this study. Tha study shows that the following sequence of the factors reflects the magnitude of each factor in influence the impairment of independence: (1)Financial interest in the client's compay and business relationship with their clients, (2)Competition in providing auditing service among auditors.*

***Key word:*** *Auditors, auditors independence, factors of independence.*

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