

ABSTRACT

This study aims to examine and obtain empirical evidence regarding the effect of competency, ethical culture and audit team norms on auditor objectivity in KAP in East Java, Central Java and DIY provinces registered in the IAPI Directory in 2018. This study uses a multiple linear regression test with the SPSS version 23 program.

*This research is a quantitative study using primary data. The population in this study were auditors who worked at the Public Accounting Office (KAP) of East Java, Central Java and DIY Provinces registered at the Indonesian Institute of Certified Public Accountants Directory in 2018. The samples in this study were executive auditors namely junior and senior auditors with sampling methods that chosen in this study was probability sampling and sampling techniques used proportional random sampling so that the number of samples in this study ranged from 121 respondents. Data analysis techniques used in this study include bias non-response tests, descriptive statistics, data quality tests (reliability and validity), and hypothesis testing (test coefficient of determination, *F* test, and *t* test).*

The results of hypothesis testing indicate that competence has a positive and significant effect on auditor objectivity. This can be interpreted that the higher the competency possessed by the auditor, the more objective and impartial in providing an assessment of the various types of audit findings so that it can be concluded that auditors can maintain their objectivity. Ethical culture has a positive and significant effect on auditor objectivity, this can mean that ethical culture is a powerful tool for leaders to communicate organizational values to all auditors and reduce the risk of limited auditor assessment. Audit team norms have a positive and significant effect on auditor objectivity. Auditors in companies with stronger team norms can make more objective decisions, in terms of not accepting the accounting position of the client's choice and free from conflicts of interest.

Keywords: Auditor's objectivity, competence, ethical culture, audit team norms.