

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *Audit fee*, Ukuran Kantor Akuntan Publik (KAP) dan Lamanya Hubungan Audit terhadap Independensi Auditor pada Auditor yang bekerja di Kantor Akuntan Publik (KAP) di Semarang.

Populasi penelitian ini adalah seluruh Auditor di Kota Semarang dan Sampel dari penelitian ini sejumlah 70 auditor yang diambil melalui *convenience sampling*. Metode analisis yang digunakan adalah analisis regresi berganda.

Hasil penelitian ini menunjukkan bukti bahwa *audit fee* berpengaruh negatif terhadap independensi auditor, ukuran KAP berpengaruh positif terhadap independensi auditor dan lamanya hubungan audit tidak berpengaruh terhadap independensi auditor di Kota Semarang.

**Kata kunci: *Audit fee*, Ukuran KAP dan Lamanya Hubungan Audit, Independensi Auditor.**

## **ABSTRACT**

*This study aims to determine and analyze the effect of audit fee, Public Accountant Office Firm Size and the length of audit relationship on the auditor independence in KAP Semarang City.*

*The population of this study were all Auditors who worked in KAP Semarang City and the sample of this study was 70 Auditors who were taken through the convenience sampling. The analysis method used is multiple regression analysis*

*The results of this study provide evidence that audit fee has negative effect auditor independence. KAP firm size has positive effect to auditor independence and the length of auditor relationship has no effect to auditor independence.*

***Keywords: Audit fee, KAP Size and the length of audit relationship, auditor independence***