

ABSTRACT

Yoga Adhi Mahatma, Factors That Influence Audit Quality (Study on KAP in Indonesia)

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The purpose of this study was to determine the factors that influence audit quality with independent variables work experience, auditor independence, professional skepticism, accountability, auditor commitment, auditor ethics, time budget pressure and audit dysfunctional behavior on audit quality with KAP studies throughout Indonesia tested partial and simultaneous.

The research method used in this study is quantitative, using primary data through the distribution of questionnaires online through the Google form. The sampling technique using random sampling, processed using purposive sampling, and analyzed using multiple linear regression analysis.

From the results of this study it is known that partially work experience variables, auditor independence and auditor ethics have a positive effect on audit quality in Indonesian Public Accounting Firms, while variables of professional skepticism, accountability, auditor commitment, time budget pressure and dysfunctional audit behavior have no influence on audit quality on KAP Se Indonesia. Then simultaneously, variable work experience, auditor independence, professional skepticism, accountability, auditor commitment, auditor ethics, time budget pressure and audit dysfunctional behavior have an influence on audit quality in KAP throughout Indonesia. It can be concluded that the better work experience, auditor independence and auditor ethics owned by the auditor, the greater the quality of the resulting audit.

Keywords : Factors Affecting Audit Quality, Work Experience, Auditor Independence, Professional Skeptism, Accountability, Auditor Commitment, Auditor Ethics, Time Budget Pressure and Audit Dysfunctional Behavior

ABSTRAK

Yoga Adhi Mahatma, Faktor-Faktor Yang Mempengaruhi Kualitas Audit (Studi Pada KAP Se Indonesia)

Dibawah bimbingan Dr. Bambang Haryadi, SE.,M.Si., Ak.,CA.,CFrA

Tujuan penelitian ini adalah untuk mengetahui faktor-faktor yang mempengaruhi kualitas audit dengan variabel independen pengalaman kerja, independensi auditor, skeptisme profesional, akuntabilitas, komitmen auditor, etika auditor, *time budget pressure* dan perilaku disfungsional audit terhadap kualitas audit dengan studi KAP Se Indonesia diuji secara parsial dan simultan.

Metode penelitian yang digunakan pada penelitian ini yaitu kuantitatif, dengan menggunakan data primer melalui penyebaran berupa angket kuesioner secara online melalui *google form*. Teknik pengambilan sampel menggunakan *random sampling*, diolah menggunakan *purposive sampling*, dan dianalisis menggunakan analisis regresi linear berganda.

Dari hasil penelitian ini diketahui bahwa secara parsial variabel pengalaman kerja, independensi auditor dan etika auditor berpengaruh positif terhadap kualitas audit pada KAP Se Indonesia, sedangkan variabel skeptisme profesional, akuntabilitas, komitmen auditor, *time budget pressure* dan perilaku disfungsional audit tidak memiliki pengaruh terhadap kualitas audit pada KAP Se Indonesia. Kemudian secara simultan, variabel pengalaman kerja, independensi auditor, skeptisme profesional, akuntabilitas, komitmen auditor, etika auditor, *time budget pressure* dan perilaku disfungsional audit memiliki pengaruh terhadap kualitas audit pada KAP Se Indonesia. Dapat disimpulkan bahwa semakin baik pengalaman kerja, independensi auditor dan etika auditor yang dimiliki oleh auditor maka semakin besar pula kualitas audit yang dihasilkan.

Kata Kunci : Faktor-Faktor Yang Mempengaruhi Kualitas Audit, Pengalaman Kerja, Independensi Auditor, Skeptisme Profesional, Akuntabilitas, Komitmen Auditor, Etika Auditor, *Time Budget Pressure* dan Perilaku Disfungsional Audit