

ABSTRAK

Riadhotuz Zahroh, “Pengaruh Integritas, Kompetensi, Independensi, dan Fee Audit terhadap Kualitas Audit dengan menggunakan Studi Kasus pada Kantor Akuntan Publik di Wilayah Surabaya”, dibawah bimbingan Dr. Fitri Ahmad Kurniawan, Ak., M.Ak, CA, CPA.

Penelitian ini dilakukan guna mengetahui pengaruh integritas, kompetensi, independensi, dan fee audit terhadap kualitas audit. Penelitian ini menggunakan metode kuantitatif dengan penyebaran kuesioner pada beberapa KAP di wilayah Surabaya. Sampel pada penelitian ini berjumlah 80 responden berupa auditor yang bekerja di KAP Surabaya. Teknik pengambilan sampel menggunakan metode purposive sampling. Teknik analisis data menggunakan analisis regresi linear berganda dengan bantuan software IMB SPSS versi 26. Semua variabel pada penelitian ini diukur menggunakan skala likert. Hasil penelitian pada uji parsial (uji-t) menunjukkan terdapat 3 (tiga) variabel yang berpengaruh secara positif, dan 1 (satu) variabel tidak berpengaruh secara positif. Variabel yang berpengaruh secara positif terhadap kualitas audit diantaranya adalah integritas, kompetensi, dan fee audit. Sedangkan variabel yang tidak berpengaruh secara positif terhadap kualitas audit adalah independensi. Dari hasil pengujian R^2 dapat diketahui bahwa nilai Adjusted R Square sebesar 0,835. Artinya, 83,5% variabel integritas, kompetensi, independensi, dan fee audit dapat memengaruhi kualitas audit. Dan sisanya sebesar 16,5% dapat dipengaruhi oleh variabel lain yang tidak diikutsertakan pada penelitian ini.

Kata kunci: Integritas, Kompetensi, Independensi, Fee Audit, dan Kualitas Audit.

ABSTRACT

Riadhotuz Zahroh, “The Influence of Integrity, Competence, Independence, and Audit Fee on Audit Quality using Case Studies at Public Accounting Firms in the Surabaya Region”, under the guidance of Dr. Fitri Ahmad Kurniawan, Ak., M.Ak, CA, CPA.

This research was conducted to determine the effect of integrity, competence, independence, and audit fees on audit quality. This study used a quantitative method by distributing questionnaires to several KAP's in the Surabaya area. The sample in this study amounted to 80 respondents in the form of auditors who worked at KAP Surabaya. The sampling technique used purposive sampling method. The data analysis technique used multiple linear regression analysis with the help of IMB SPSS version 26 software. All variables in this study were measured using a Likert scale. The results of the research on the partial test (t-test) showed that there were 3 (three) variables that had a positive effect, and 1 (one) variable did not have a positive effect. Variables that have a positive effect on audit quality include integrity, competence, and audit fees. Meanwhile, the variable that has no positive effect on audit quality is independence. From the results of the R² test it can be seen that the Adjusted R Square value is 0.835. That is, 83.5% of the variables of integrity, competence, independence and audit fees can affect audit quality. And the remaining 16.5% can be influenced by other variables not included in this study.

Keywords: Integrity, Competence, Independence, Audit Fee and Audit Quality.