

PENGARUH INDEPENDENSI, PENGALAMAN AUDIT, *FEE AUDIT*, *DUE PROFESSIONAL CARE* DAN AKUNTABILITAS TERHADAP KUALITAS AUDIT

(Studi Empiris Pada KAP di Padang dan Pekanbaru)

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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh independensi, pengalaman audit, fee audit, due professional care dan akuntabilitas terhadap kualitas audit pada KAP Padang dan Pekanbaru. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja pada KAP di kota Padang sebanyak 4 KAP dan di kota Pekanbaru sebanyak 7 KAP. Teknik pengambilan sampel menggunakan metode sampel bertujuan (*purposive sampling*), dengan teknik berdasarkan pertimbangan (*judgement sampling*) dan diperoleh sampel penelitian 53 responden.

Data dianalisis menggunakan program SPSS for Windows Relase 20.0. Variabel dependen (Y) dari penelitian ini adalah kualitas audit. Variabel independen (X) dari penelitian ini independensi, pengalaman audit, fee audit, due professional care, dan akuntabilitas. Metode penelitian ini adalah metode penelitian kuantitatif. Untuk metode analisis data dengan menggunakan analisis regresi berganda.

Hasil penelitian menunjukkan bahwa: (1) Independensi berpengaruh terhadap kualitas audit. (2) Pengalaman Audit tidak berpengaruh terhadap kualitas audit. (3) Fee Audit berpengaruh terhadap kualitas audit. (4) Due Professional Care tidak berpengaruh terhadap kualitas audit. (5) Akuntabilitas tidak berpengaruh terhadap kualitas audit.

Kata kunci: Kualitas Audit, Independensi, Pengalaman Audit, Fee Audit, Due Professional Care, Akuntabilitas.

EFFECT OF INDEPENDENCE, AUDIT EXPERIENCE, FEE AUDIT, DUE PROFESSIONAL CARE AND ACCOUNTABILITY TO AUDIT QUALITY
(Empirical Study on KAP in Padang and Pekanbaru)

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ABSTRACT

The purpose of this study was to determine the effect of independence, audit experience, audit fees, due professional care and accountability on audit quality in Padang and Pekanbaru KAP. The population in this study were all auditors who worked at KAP in Padang as much as 4 KAP and in Pekanbaru as much as 7 KAP. The sampling technique used purposive sampling method, with judgment based technique and 53 research respondents were obtained.

Data were analyzed using the SPSS for Windows Relation 20.0 program. The dependent variable (Y) of this study is audit quality. The independent variable (X) of this study is independence, audit experience, audit fees, due professional care, and accountability. This research method is a quantitative research method. For data analysis methods using multiple regression analysis.

The results show that: (1) Independence influences audit quality. (2) Audit experience has no effect on audit quality (3) Audit Fee influences audit quality. (4) Due Professional Care has no effect on audit quality. (5) Accountability does not affect audit quality.

Keywords: Audit Quality, Independence, Audit Experience, Audit Fee, Due Professional Care, Accountability.