

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi, independensi, etika, *fee* audit, sistem pengendalian mutu, tekanan anggaran waktu, audit tenure, reputasi auditor dan *peer review* terhadap kualitas audit.

Metode yang digunakan adalah survei dengan pendekatan kuantitatif. Dalam penelitian ini menggunakan sumber data primer yaitu sumber data yang diperoleh dengan menggunakan kuesioner yang dibagikan langsung kepada responden. Populasi auditor yang bekerja pada Kantor Akuntan Publik di Surabaya yang terdaftar di Otoritas Jasa Keuangan. Teknik pengambilan sampel yang digunakan dalam penelitian adalah *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Sehingga diperoleh sampel sebanyak 39 responden. Metode analisis yang digunakan adalah metode regresi linier berganda dengan menggunakan program SPSS (Statistical Product and Service Solutions) versi 23.

Hasil penelitian menunjukkan bahwa kompetensi, independensi, etika, *fee* audit, sistem pengendalian mutu dan *peer review* berpengaruh positif terhadap kualitas audit. Sedangkan tekanan anggaran waktu, audit tenure dan reputasi auditor tidak berpengaruh terhadap kualitas audit.

Kata kunci: Kompetensi, Independensi, Etika, *Fee* Audit, Sistem Pengendalian Mutu, Tekanan Anggaran Waktu, Audit Tenure, Reputasi Auditor, *Peer Review*, Kualitas Audit.

ABSTRACT

This research aimed to analyze the effect of competency, independency, ethic, audit fee, quality control system, time budget pressure, tenure audit, auditors' reputation, and peer review on audit quality.

The research was quantitative with survey as its approach. While, the data were primary with questionnaires as the instrument. The population was auditors who had works at Surabaya Public Accountant Office and were listed on financial service authority. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. Additionally, there were 39 respondent which taken as sample. Furthermore, the data analysis technique used multiple linier regression with SPSS (Statistical Product and Service Solution) 23.

The research result concluded both competency and independency had positive effect on audit quality. Likewise, ethic audit fee as well as quality control system had positive effect on audit quality. Similarly, peer review had positive effect on audit quality. On the other hand, time budget pressure as well as tenure audit did not affect audit quality. Likewise, auditors' reputation did not affect audit quality.

Keywords: Competency, Independency, Ethic Audit Fee, Quality Control System, Time Budget Pressure, Tenure Audit, Auditors' Reputation, Peer Review, Audit Quality