

ABSTRAK

Fenomena terkait *Audit Quality* di Indonesia banyak ditemukan diantaranya kasus pembekuan KAP Ben Ardi tahun 2015 dan KAP Drs. Mitra Winata tahun 2007 oleh Menteri Keuangan Sri Mulyani. Penelitian ini berjudul “Variabel-Variabel Kunci *Audit Quality*”.

Jenis penelitian kuantitatif. Jenis data primer. Populasi pada Kantor Akuntan Publik di Semarang. Sampel 43 responden dengan *convenience sampling*. Teknik analisis statistik deskriptif, uji kualitas data, uji asumsi klasik meliputi : uji normalitas, uji multikolinearitas, dan uji heteroskedastisitas, analisis regresi linier berganda, uji t, uji F, dan uji R^2 .

Hasil uji kualitas data valid dan reliabel. Hasil uji asumsi klasik normal, tidak terjadi multikolinearitas, dan heteroskedastisitas. Hasil uji t variabel *independence*, *audit fee*, *professional skepticism* nilai Sig < 0,05 koefisien regresi positif, variabel *audit tenure* dan *audit personnel salaries* nilai Sig > 0,05 koefisien regresi positif dan negatif maka, variabel *independence*, *audit fee*, *professional skepticism* berpengaruh positif signifikan terhadap *audit quality*. Variabel *audit tenure* berpengaruh positif tidak signifikan terhadap *audit quality* dan variabel *audit personnel salaries* berpengaruh negatif tidak signifikan terhadap *audit quality*. Hasil uji F nilai Sig < 0,05 sehingga variabel *independence*, *audit fee*, *audit tenure*, *professional skepticism*, *audit personnel salaries* secara simultan berpengaruh terhadap *audit quality*. Hasil uji R^2 93,3% artinya *audit quality* dipengaruhi 5 variabel independen, sisanya 6,7 % dipengaruhi variabel lain.

Kata Kunci : *Independence*, *audit fee*, *audit tenure*, *professional skepticism*, *audit personnel salaries*, *audit quality*

ABSTRACT

Phenomena related to Audit Quality in Indonesia are found in many cases, including the freezing of Ben Ardi's Public Accounting Firm in 2015 and Drs. Mitra Winata in 2007 by the Minister of Finance Sri Mulyani. This study is entitled "Key Variables in Audit Quality".

Type of quantitative research. Primary data type. Population in Public Accounting Firm in Semarang. Sample 43 respondents with convenience sampling. Descriptive statistical analysis techniques, data quality tests, classic assumption tests include: normality test, multicollinearity test, and heteroscedasticity test, multiple linear regression analysis, t test, F test, and R^2 test.

Data quality test results are valid and reliable. The results of the classical assumption are normal, multicollinearity, and heteroscedasticity do not occur. T test results on independence variable, audit fee, professional skepticism Sig value < 0.05 positive regression coefficient, audit tenure variable and audit personnel salaries Sig value > 0.05 positive and negative regression coefficient then, independence variable, audit fee, professional skepticism influence significant positive effect on audit quality. Audit tenure variable has no significant positive effect on audit quality and audit personnel salaries variable has no significant negative effect on audit quality. F test results Sig value < 0.05 so that the variables of independence, audit fees, audit tenure, professional skepticism, audit personnel salaries simultaneously affect audit quality. The results of the R^2 93.3% test mean that audit quality is influenced by 5 independent variables, the remaining 6.7% is influenced by other variables.

Keywords: Independence, audit fees, audit tenure, professional skepticism, audit personnel salaries, audit quality