

ABSTRAK

Kualitas dari sebuah proses audit merupakan hal yang sangat penting untuk menjamin bahwa laporan keuangan dapat digunakan sebagai dasar pengambilan keputusan dan dapat dipercaya oleh masyarakat maupun pihak ketiga lainnya. Hal tersebut menjadikan alasan penelitian dengan menarik judul “ Determinan Kualitas Audit : Komite Audit Sebagai Variabel *Moderating* ”.

Jenis penelitian kuantitatif menggunakan data sekunder, metode *purposive sampling*. Populasi diambil pada perusahaan manufaktur yang terdaftar di BEI dengan sampel sebanyak 45 perusahaan manufaktur. Teknis analisis data yang digunakan yaitu analisis statistik deskriptif, uji asumsi klasik, *moderated regression analysis* atau MRA, dan uji kebaikan model dengan bantuan IBM SPSS versi 26.

Pengujian asumsi klasik data yang digunakan berdistribusi normal dan tidak terjadi korelasi, autokorelasi, dan heteroskedastisitas. *Moderated Regreesion Analysis* memperoleh hasil persamaan regresi spesialisasi auditor dan moderasi kualitas komite audit dengan beban kerja mempunyai nilai positif terhadap kualitas audit sedangkan beban kerja, kualitas komite audit, dan moderasi kualitas komite audit dengan spesialisasi auditor mempunyai nilai negatif terhadap kualitas audit. Uji F berpengaruh secara simultan. Uji t memperoleh hasil bahwa variabel spesialisasi auditor, beban kerja, moderasi variabel kualitas komite audit dengan spesialisasi auditor, dan moderasi variabel kualitas komite audit dengan beban kerja tidak berpengaruh terhadap variabel kualitas audit. Sedangkan variabel kualitas komite audit berpengaruh secara signifikan dan negatif terhadap kualitas audit.

Kata kunci : *spesialisasi auditor, beban kerja, kualitas komite audit, kualitas audit.*

ABSTRACT

The quality of an audit process is very important to ensure that financial statements can be used as a basis for decision making and can be trusted by the public and other third parties. This makes the research reason by appealing the title "Determinant of Audit Quality: Audit Committee as a Moderating Variable".

This type of quantitative research uses secondary data, purposive sampling method. The population was taken at manufacturing companies listed on the Stock Exchange with a sample of 45 manufacturing companies. The data analysis technique used is descriptive statistical analysis, classic assumption test, moderated regression analysis or MRA, and test model goodness with the help of IBM SPSS version 26.

The classical assumption testing of the data used is normally distributed and there is no correlation, autocorrelation, and heteroscedasticity. Moderated Regression Analysis obtained the results of the auditor specialization regression equation and the moderation of audit committee quality with workload has a positive value on audit quality while the workload, audit committee quality, and moderation of audit committee quality with auditor specialization has a negative value on audit quality. The F test has simultaneous effect. T test results show that the auditor specialization variable, workload, moderation of the audit committee quality variables with auditor specialization, and moderation of the audit committee variable quality with workload does not affect the audit quality variable. While the audit committee quality variables significantly and negatively affect audit quality.

Keywords: auditor specialization, workload, audit committee quality, audit quality.