

ABSTRAK

PENGARUH KOMPETENSI, INDEPENDENSI, TEKANAN WAKTU, ETIKA AUDITOR, DAN SIKAP SKEPTIS TERHADAP KUALITAS AUDIT

(Studi Empiris Pada Auditor KAP Kota Semarang)

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Tujuan penelitian ini untuk mengetahui : 1) hubungan kompetensi dengan kualitas audit, 2) hubungan independensi dengan kualitas audit, 3) hubungan tekanan waktu dengan kualitas audit, 4) etika auditor dengan kualitas audit, dan 5) hubungan sikap skeptis dengan kualitas audit. Tempat penelitian ini dilaksanakan pada Kantor Akuntan Publik di Semarang.

Jenis penelitian ini adalah studi kasus. Data yang diperoleh dengan menyebarkan kuesioner. Metode dalam menentukan sampel menggunakan *convenience sampling* dan metode analisis data yang digunakan yaitu model regresi berganda.

Hasil penelitian ini dapat menyimpulkan bahwa (1) kompetensi tidak memiliki pengaruh dan signifikan terhadap kualitas audit, (2) independensi memiliki pengaruh negatif dan signifikan terhadap kualitas audit, (3) tekanan waktu memiliki pengaruh negatif dan signifikan terhadap kualitas audit, (4) etika auditor memiliki pengaruh positif terhadap kualitas audit, dan (5) sikap skeptis memiliki pengaruh positif terhadap kualitas audit.

Kata Kunci : etika auditor, independensi, kompetensi, kualitas audit, tekanan waktu, dan sikap skeptis

ABSTRACT

THE INFLUENCE OF COMPETENCE, INDEPENDENCE, TIME PRESSURE, ETHICS AUDITORS AND SKEPTICISM AGAINST THE QUALITY OF THE AUDIT (An Empirical Study On Auditors At Public Accountant Firm in Semarang)

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The aims of this research was : 1) to determine relationship between competence with audit quality, 2) to determine relationship between independence with audit quality, 3) to determine relationship between time pressure, 4) to determine relationship between auditor ethics with audit quality, and 5) to determine relationship between skepticism with audit quality. The location of this research was at Public Accountant Firm in Semarang.

The research was case study. The data was collected using questionnaire. The sampling method use convenience sampling and methods of data analysis use multiple regression analysis.

The results of this research can be concluded that (1) competence has no effect and significant on audit quality, (2) independence has negative effect and significant on audit quality, (3) time pressure has negative effect and significant on audit quality, (4) auditor ethics has positive effect and significant on audit quality, and (5) skepticism has positive effect and significant on audit quality.

KeyWords: *Audit quality, Auditor Ethics, Competence, Independence, Time Pressure, and Skepticism*