

Pengaruh Kompetensi, Independensi, Akuntabilitas, dan Bukti Audit terhadap Kualitas Audit (Survei pada KAP di Kota Bandung)

ABSTRAK

Auditor dalam melakukan proses audit dalam suatu perusahaan harus mengikuti standar profesional menjadi seorang auditor demi menjaga kualitas audit yang dihasilkan oleh auditor itu sendiri. Penelitian ini bertujuan untuk menentukan apakah ada pengaruh dari kompetensi, independensi, akuntabilitas, dan bukti audit terhadap kualitas audit. Penelitian melakukan pengambilan sampel dengan metode non probability sampling berupa purposive sampling. Purposive sampling dilakukan dan diperoleh 48 kuesioner dari KAP di Kota Bandung. Teknik analisis yang digunakan adalah uji validitas, uji reliabilitas, uji asumsi klasik, analisis regresi linier berganda, dan pengujian hipotesis menggunakan uji hipotesis statistik untuk menguji koefisien regresi parsial serta F-Statistik untuk menguji koefisien regresi simultan dengan tingkat signifikansi 5%. Perhitungan statistik dilakukan dengan menggunakan Software SPSS 20. Hasil penelitian menunjukkan bahwa kompetensi, independensi, akuntabilitas, dan bukti audit secara simultan berpengaruh terhadap kualitas audit. Secara parsial, kompetensi, independensi, akuntabilitas, dan bukti audit berpengaruh terhadap kualitas audit.

Kata Kunci : Akuntabilitas, Bukti Audit, Independensi, Kompetensi, Kualitas Audit

***The Influence of Competence, Independence, Accountability, and Audit
Evidence to Audit Quality (Survey on Audit Firm in Bandung City)***

ABSTRACT

The auditor in conducting the audit process in a company must follow the professional standards of being an auditor in order to maintain the quality of audits produced by the auditor himself. This study aims to determine whether there is an effect of competence, independence, accountability, and audit evidence on audit quality. The study conducted sampling with non-probability sampling methods in the form of purposive sampling. Purposive sampling was carried out and 48 questionnaires were obtained from audit firm in Bandung. The analysis technique used is the validity test, reliability test, classic assumption test, multiple linear regression analysis, and hypothesis testing using statistical hypothesis testing to test partial regression coefficients and F-Statistics to test the simultaneous regression coefficients with a significance level of 5%. Statistical calculations are performed using SPSS 20. The results of the study indicate that competency, independence, accountability, and audit evidence simultaneously affect audit quality. Partially, competence, independence, accountability, and audit evidence affect audit quality.

Keywords : *Accountability Auditor, Audit Evidence, Audit Quality Competence Auditor, Independence Auditor*