

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *audit tenure*, *fee* audit, etika profesi, dan kompetensi auditor terhadap kualitas audit. Data dalam penelitian ini diperoleh dengan cara menyebarkan kuesioner kepada responden pada KAP di wilayah Bogor, Depok, Bekasi dan Jakarta Timur.

Penentuan sampel penelitian ini menggunakan metode *convenience sampling*, jumlah populasi dari penelitian ini sebanyak 62 KAP dengan jumlah sampel penelitian sebanyak 53 KAP.

Hasil penelitian ini menunjukkan bahwa *audit tenure* tidak mempunyai pengaruh positif terhadap kualitas audit, sedangkan *fee* audit, etika profesi dan kompetensi auditor mempunyai pengaruh positif terhadap kualitas audit.

Kata Kunci: kualitas audit, *audit tenure*, *fee* audit, etika profesi, kompetensi auditor



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ABSTRACT

The purpose of this study was to determine the effect of audit tenure, audit fee, professional ethics and auditor competence toward the audit quality. The data in this study were obtained by distributing questionnaires to the respondents in KAP in the area of Bogor, Depok, Bekasi and East Jakarta.

Determination of this study sample using a convenience sampling method, the population of this study as much as 62 KAP with the number of research samples as much as 53 KAP.

The result of this study showed that audit tenure does not have a positive effect on audit quality, while audit fees, professional ethics and auditor competence have a positive effect on audit quality.

Keywords: audit quality, audit tenure, audit fee, professional ethics, auditor competence



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