

## ***ABSTRACT***

*This study aims to examine and analyze the effect of auditor competence, the effectiveness of the implementation of the Quality Control System, and the firmness of sanctions enforcement for violations of the Auditor Professional Code of Ethics on audit quality and its impact on stakeholder trust. This research was conducted at 480 an active public accounting firm in Indonesia by random sampling of 83 KAPs with partners and senior auditors representing KAPs. The data analysis method was carried out quantitatively by processing a list of questions that were processed in the form of numbers and their discussion was carried out through statistical calculations using SmartPLS 3.2.9. The test results show that the competence of auditors have no effect on audit quality. This happened because as many as 67.5% of respondents were senior auditors with a bachelor's degree background and the majority of respondents' experience in auditing under 10 years. Then, the effectiveness of the implementation of the Quality Control System have no effect on audit quality . The purpose of KAP in setting and implementing SPM is only to provide reasonable assurance that KAP and its personnel comply with professional standards and applicable legal provisions and reports issued by KAP or engagement partners are in accordance with the conditions. While the firmness of sanctions enforcement for violations of the auditor's professional code of ethics affects audit quality and audit quality has an impact on stakeholder trust. This shows that the stricter the enforcement of sanctions for violations of the auditor's professional code of ethics, the higher the quality of the resulting audit. Good audit results provide confidence for management and employees on the future of the company's business and a basis for consideration for investors to invest in the company.*

*Keywords: Auditor Competence, Audit Quality, Quality Control System, Professional Code of Ethics, Stakeholders.*

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh kompetensi auditor, efektivitas penerapan Sistem Pengendalian Mutu, dan ketegasan penegakan sanksi atas pelanggaran Kode Etik Profesi Auditor terhadap kualitas audit dan dampaknya terhadap kepercayaan pemangku kepentingan. Penelitian ini dilakukan pada 480 Kantor Akuntan Publik aktif di Indonesia secara random sampling terhadap 83 KAP dengan rekanan dan auditor senior yang mewakili KAP. Metode analisis data dilakukan secara kuantitatif dengan mengolah daftar pertanyaan yang diolah dalam bentuk angka dan pembahasannya dilakukan melalui perhitungan statistik menggunakan SmartPLS 3.2.9. Hasil pengujian menunjukkan bahwa kompetensi auditor tidak berpengaruh terhadap kualitas audit. Hal ini terjadi karena sebanyak 67,5% responden merupakan auditor senior dengan latar belakang pendidikan S1 dan mayoritas pengalaman responden dalam mengaudit di bawah 10 tahun. Kemudian, efektivitas penerapan Sistem Pengendalian Mutu tidak berpengaruh terhadap kualitas audit. Tujuan KAP dalam menetapkan dan melaksanakan SPM hanya untuk memberikan keyakinan memadai bahwa KAP dan personelnnya mematuhi standar profesi dan ketentuan hukum yang berlaku serta laporan yang dikeluarkan oleh KAP atau rekan perikatan sesuai dengan ketentuan. Sedangkan ketegasan penegakan sanksi atas pelanggaran kode etik profesi auditor berpengaruh terhadap kualitas audit dan kualitas audit berdampak pada kepercayaan stakeholder. Hal ini menunjukkan bahwa semakin ketat penegakan sanksi atas pelanggaran kode etik profesi auditor maka semakin tinggi kualitas audit yang dihasilkan. Hasil audit yang baik memberikan kepercayaan bagi manajemen dan karyawan terhadap masa depan bisnis perusahaan dan menjadi dasar pertimbangan bagi investor untuk menanamkan modalnya pada perusahaan.

Kata kunci: Kompetensi Auditor, Sistem Pengendalian Mutu, Kode Etik Profesi, Kualitas Audit, *Stakeholders*