

ABSTRACT

This study aims to determine the effect of integrity, auditor professionalism and audit capacity pressure on audit quality with role conflict as a moderating variable. Many phenomena regarding the low quality of audits that are exposed to the public lead to a worsening of the public's view of public accounting firms. Therefore, research is needed on the audit quality of public accounting firms in order to restore public trust in public accounting firms. The population of this study is a Public Accounting Firm in the Jakarta Region. With a total sample of 100 respondents who work as auditors who work in 10 Public Accounting Firms (KAP) in the Jakarta area. The method used in purchasing samples is incidental sampling technique (accidental sampling). The analysis of this study uses multiple linear regression with the help of the SPSS 26 application program (Social Science Statistics Package) in facilitating data processing. The results of this research indicate that integrity, auditor professionalism and the audit capacity tree have a significant effect on audit quality. Meanwhile, audit capacity stress has a negative effect on audit quality. Apart from that, role conflict is able to moderate the influence of integrity, auditor professionalism and audit capacity which emphasizes audit quality with a quasi-moderation type.

Keywords : *Integrity, Auditor Professionalism, Audit Capacity Stress, Audit Quality, Role Conflict*

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ABSTRAK

Penelitian bertujuan untuk mengetahui pengaruh integritas, profesionalisme auditor, dan *audit capacity stress* terhadap kualitas audit dengan *role conflict* sebagai variabel moderasi. Banyaknya fenomena mengenai rendahnya kualitas audit yang terekspos ke publik menyebabkan memburuknya pandangan masyarakat kepada kantor akuntan publik. Oleh sebab itu diperlukan penelitian mengenai kualitas audit kantor akuntan publik agar dapat memulihkan kepercayaan masyarakat kepada Kantor Akuntan Publik. Populasi penelitian ini adalah Kantor Akuntan Publik di Wilayah Jakarta. Dengan jumlah sampel sebanyak 100 responden yang berprofesi sebagai auditor yang bekerja di Kantor Akuntan Publik (KAP) Wilayah Jakarta. Metode yang digunakan dalam penentuan sampel adalah Teknik *sampling insidental* (*accidental sampling*). Analisis penelitian ini menggunakan regresi linier berganda dengan bantuan program aplikasi SPSS 26 (*Statistical Package for the Social Sciences*) dalam memudahkan proses pengolahan data. Hasil penelitian ini menunjukkan bahwa integritas, profesionalisme auditor dan *audit capacity stress* berpengaruh signifikan terhadap kualitas audit. Sedangkan *audit capacity stress* berpengaruh negative terhadap kualitas audit. Selain itu, *role conflict* mampu memoderasi pengaruh integritas, profesionalisme auditor dan *audit capacity stress* terhadap kualitas audit dengan jenis quasi moderasi.

Kata kunci : Integritas, Profesionalisme Auditor, *Audit Capacity Stress*, Kualitas Audit, *Role Conflict*

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