

ABSTRAK

Cindy Gojal. *Pengaruh Independensi, Pengalaman Audit, Beban Kerja dan Fee Audit Terhadap Kualitas Audit (Studi Empiris pada KAP di Wilayah DKI Jakarta).*

Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh independensi, pengalaman audit, beban kerja dan *fee* audit terhadap kualitas audit pada Kantor Akuntan Publik (KAP) di wilayah DKI Jakarta.

Penelitian ini berbentuk kausalitas dan jenis data penelitian yang digunakan adalah data kualitatif yang dikuantitatifkan. Data dikumpulkan dengan menggunakan metode *survey* dengan menyebarkan angket/ kuesioner kepada responden. Penelitian ini menggunakan 89 responden. Untuk menganalisa individu auditor, analisis data menggunakan metode regresi linear berganda. Uji hipotesis dilakukan untuk mengetahui apakah ada pengaruh independensi, pengalaman audit, beban kerja dan *fee* audit terhadap kualitas audit baik secara simultan maupun parsial.

Hasil uji menunjukkan bahwa secara simultan variabel independensi, pengalaman audit, beban kerja dan *fee* audit berpengaruh signifikan terhadap kualitas audit. Secara parsial variabel independensi, pengalaman audit dan *fee* audit berpengaruh positif terhadap kualitas audit sedangkan beban kerja berpengaruh negatif terhadap kualitas audit.

Kata kunci: *Kualitas Audit, Independensi, Pengalaman Audit, Beban Kerja dan Fee Audit*

ABSTRACT

Cindy Gojal. The impact of Independency, Audit Experience, Workload and Audit Fee on Audit Quality (Empirical Study on Public Accounting Office in the DKI Jakarta Region).

This study aims to obtain empirical evidence of the influence of independency, audit experience, workload and audit fee on audit quality at the Public Accounting Firm in the DKI Jakarta region.

*This research has causality form and using qualitative data that has been being quantitative. Data was collected from spreading questionnaires to respondents. This study used 89 respondent. To **analyze** individual auditors, data analysis uses multiple linear regression methods. Hypothesis testing is done to determine whether there is an influence of independency, audit experience, workload and audit fee on audit quality both simultaneously and partially.*

The test result show that simultaneously the independency, audit experience, workload and audit fee have a significant influence on audit quality. Partially the independency variable, audit experience and audit fee have a positive effect on audit quality, while the workload has a negative effect on audit quality.

Keywords: Audit Quality, Independency, Audit Experience, Workload and Audit Fee