

# ***Effect of Task Complexity and Audit Fee on Audit Quality with Price Discrimination Conflict Parameters***

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## **ABSTRACT**

*This study examines whether price discrimination based on audit firms' reputation occurs against audit firms internationally affiliated and non-internationally affiliated which affects the relationship between task complexity and audit fees on audit quality. This research is a quantitative study with a questionnaire and a Likert scale as a measuring tool. The population of this research is auditors of audit firms in DKI Jakarta. Using a purposive sampling technique, of the 273 questionnaires distributed and 135 returned questionnaires, only 117 questionnaires could be processed. The analytical method used is Structural Equation Modeling (SEM) analysis. The results of the study show that task complexity has a significant negative effect on audit quality. Price discrimination based on audit firms' reputation can weaken the relationship between task complexity and audit quality. Meanwhile, audit fees do not have a significant positive effect on audit quality either independently or when moderated by price discrimination based on audit firms' reputation. However, it was found that there is a direct effect of price discrimination on audit quality. Researchers apply additional tests by comparing the results of analysis of audit firms with international affiliates and non-internationally affiliated. There is no significant difference from the results of the analysis on data with audit firms non-internationally affiliated. However, the researcher found that only task complexity had a negative significant effect on audit quality in the results of data analysis with audit firms internationally affiliated.*

*Keywords: Task Complexity, Audit Fee, Audit Quality, Price Discrimination Based on KAP Reputation*

# **Pengaruh Kompleksitas Tugas dan *Audit Fee* Terhadap Kualitas Audit dengan Parameter Konflik Diskriminasi Harga**

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## **ABSTRAK**

Penelitian ini memeriksa apakah diskriminasi harga berdasarkan reputasi KAP terjadi terhadap KAP berafiliasi internasional dan KAP tidak berafiliasi internasional (nasional) yang mempengaruhi hubungan kompleksitas tugas dan audit fee terhadap kualitas audit. Penelitian ini merupakan penelitian kuantitatif dengan kuesioner dan skala Likert sebagai alat ukurnya. Populasi penelitian ini adalah seluruh auditor aktif di KAP DKI Jakarta. Dengan teknik purposive sampling, dari 273 kuesioner yang disebar dan 135 kuesioner yang kembali, hanya 117 kuesioner yang dapat diolah. Metode analisis yang digunakan adalah analisis Structural Equation Modelling (SEM). Hasil penelitian menunjukkan bahwa kompleksitas tugas berpengaruh signifikan negatif terhadap kualitas audit. Diskriminasi harga berdasarkan reputasi KAP dapat melemahkan hubungan kompleksitas tugas dan kualitas audit. Sementara, audit fee tidak memiliki pengaruh signifikan positif terhadap kualitas audit baik secara independen maupun saat dimoderasi oleh diskriminasi harga berdasarkan reputasi KAP. Namun, ditemukan adanya pengaruh langsung dari diskriminasi harga terhadap kualitas audit. Peneliti menerapkan tes tambahan dengan membandingkan hasil analisis KAP berafiliasi internasional dan KAP nasional. Tidak ada perbedaan yang signifikan dari hasil analisis pada data dengan responden KAP tidak berafiliasi internasional (nasional). Namun, peneliti menemukan hanya kompleksitas tugas yang memiliki pengaruh yang signifikan negatif terhadap kualitas audit pada hasil analisis data dengan responden KAP berafiliasi internasional.

**Kata Kunci :** Kompleksitas Tugas, *Audit Fee*, Kualitas Audit, Diskriminasi Harga Berdasarkan Reputasi KAP