

THE EFFECT OF AUDITOR COMPETENCE, AUDITOR INTEGRITY, AND KEY AUDIT MATTERS ON THE QUALITY OF AUDIT RESULTS

By Pandu Syahrul Maulana

Abstract

This research is a quantitative study that aims to determine the effect of auditor competence, auditor integrity, and key audit matters on audit quality. This study uses secondary data with a population of Public Accounting Firms (KAP) in the DKI Jakarta area which are registered at the Indonesian Institute of Public Accountants (IAPI) in 2023. The observational data for this study amounted to 67 data from 34 Public Accounting Firms (KAP) selected through purposive sampling method and predetermined criteria. The research hypothesis was tested using SmartPLS 3.0 software with the partial least square method. The test results show that auditor competence and auditor integrity have a significant positive effect on the quality of the audit process. Meanwhile, key audit matters have no effect on the quality of the audit process.

Keywords: auditor competence, auditor integrity, key audit matters, and audit process quality.

PENGARUH KOMPETENSI AUDITOR, INTEGRITAS AUDITOR, DAN KEY AUDIT MATTERS TERHADAP KUALITAS HASIL AUDIT

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh kompetensi auditor, integritas auditor, dan key audit matters, terhadap kualitas audit. Penelitian ini menggunakan data sekunder dengan populasinya yaitu Kantor Akuntan Publik (KAP) di wilayah DKI Jakarta yang tercatat di Institut Akuntan Publik Indonesia (IAPI) pada tahun 2023. Data observasi penelitian ini berjumlah 67 data dari 34 Kantor Akuntan Publik (KAP) yang dipilih melalui metode *purposive sampling* serta kriteria yang telah ditentukan. Hipotesis penelitian ini diuji menggunakan *software* SmartPLS 3.0 dengan metode partial least square. Hasil pengujian menghasilkan bahwa kompetensi auditor dan integritas auditor berpengaruh signifikan positif terhadap kualitas proses audit. Sedangkan *key audit matters* tidak berpengaruh terhadap kualitas proses audit.

Kata kunci : kompetensi auditor, integritas auditor, *key audit matters*, dan kualitas proses audit.