

PENGARUH AKUNTABILITAS, PENGALAMAN AUDIT, DAN KOMITMEN PROFESIONAL TERHADAP KUALITAS AUDIT

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Akuntabilitas, Pengalaman Audit, dan Komitmen Profesional terhadap Kualitas Audit pada Kantor Akuntan Publik (KAP) yang terdaftar di Diretory IAPI yang bearada di wilayah DKI Jakarta. Populasi dalam penelitian ini berjumlah 24 KAP yang tersebar di wilayah DKI Jakarta meliputi Jakarta Selatan, Jakarta Utara, Jakarta Barat, Jakarta Timur, dan Jakarta Pusat. Sampel pada penelitian ini menggunakan metode *purposive sampling*, dengan kriteria responden adalah auditor yang memiliki latar belakang pendidikan minimal Sarjana Strata Satu, dan pengalaman minimal satu tahun. Pengumpulan data berdasarkan kuesioner yang disebar sebanyak 123, tetapi hanya 88 kuesioner yang dapat diolah. Analisis data menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa akuntabilitas, pengalaman audit, dan komitmen profesional secara simultan berpengaruh signifikan terhadap kualitas audit. Selain itu, penelitian ini membuktikan bahwa akuntabilitas, pengalaman audit, dan komitmen profesional secara parsial berpengaruh signifikan terhadap kualitas audit.

Kata Kunci: akuntabilitas, pengalaman audit, komitmen profesional, kualitas audit

THE INFLUENCE OF ACCOUNTABILITY, AUDIT EXPERIENCE, AND PROFESSIONAL COMMITMENT ON QUALITY AUDIT

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Abstract

This study was conducted to examine the effect of variable Accountability, Audit Experience and Professional Commitment to Quality Audit on Public Accounting Firm (KAP) listed in diretory IAPI in Jakarta. The population in this study amounted to 24 KAP spread in Jakarta area includes South Jakarta, North Jakarta, West Jakarta, East Jakarta and Central Jakarta. The sample in this study using purposive sampling method, the criterion of respondents are auditors who have the educational background of at least Bachelor Degree and a minimum of one year experience. The collection of data based on questionnaires distributed as much as 123, but only 88 questionnaires that can be processed. Analysis of data using multiple linear regression. The results showed that accountability, audit experience, and professional commitment simultaneously significant effect on audit quality. In addition, this study proves that accountability, audit experience, and professional commitment partial effect on audit quality.

Keywords: accountability, audit experience, professional commitment, quality audit