

ABSTRACT

Mutiara Ananda Tongku, NIM 7201220008, "The Influence of Competency, Auditor Work Experience, and Audit Fees on Audit Quality at Public Accounting Firms in Medan City". Department of Accounting, Faculty of Economics, Medan State University in 2024.

There are several cases that have occurred involving independent auditors from Public Accounting Firms, including the case of Public Accountants at PT. Sunprima Nusantara Pembiayaan and what happened at the Hasnil M. Yasin & Rekan Public Accounting Firm. This study aims to determine the effect of auditor competence, auditor work experience, and audit fees on audit quality.

The population in this research is auditors who work at the Public Accounting Firm in Medan City. A sample of 45 auditors was obtained using purposive sampling techniques. The data collection technique used was a closed questionnaire distributed directly. The data analysis techniques used are multiple linear regression analysis, hypothesis testing, namely the t test and F test, and analysis of the coefficient of determination.

Based on the results of data processing, it was obtained that the auditor's competence had a significant effect on audit quality with a sig value of $0.000 < 0.05$ or H1 accepted. Meanwhile, the auditor's work experience had no effect on audit quality with a sig value of $0.142 > 0.05$ or H2 was rejected. Audit fees have no effect on audit quality with a sig value of $0.454 > 0.05$ or H3 rejected. Simultaneously, auditor competence, auditor work experience, and audit fees have a significant effect on audit quality with a sig value of $0.000 < 0.05$ or H4 accepted.

In conclusion, auditor competence has a significant effect on audit quality, while auditor work experience and audit fee do not affect audit quality. And simultaneously auditor competence, work experience, and audit fee affect audit quality at Public Accounting Firms in Medan City.

Keywords: Auditor Competency, Auditor Work Experience, Audit Fee, Audit Quality, Independent Auditor

ABSTRAK

Mutiara Ananda Tongku, NIM 7201220008, “Pengaruh Kompetensi, Pengalaman Kerja, dan Fee Audit Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Kota Medan”. Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Medan Tahun 2024.

Terdapat beberapa kasus yang pernah terjadi dengan melibatkan auditor independen dari Kantor Akuntan Publik, diantaranya yaitu kasus Akuntan Publik di PT. Sunprima Nusantara Pembiayaan dan yang terjadi di Kantor Akuntan Publik Hasnil M. Yasin & Rekan. Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi auditor, pengalaman kerja auditor, dan *fee* audit terhadap kualitas audit.

Populasi dalam penelitian ini yaitu auditor yang bekerja pada Kantor Akuntan Publik di Kota Medan. Diperoleh sampel sebanyak 45 auditor dengan menggunakan teknik *purposive sampling*. Teknik pengumpulan data yang digunakan yaitu kuesioner tertutup yang disebarakan secara langsung. Teknik analisis data yang digunakan yaitu analisis regresi linear berganda, uji hipotesis yaitu uji t dan uji F, serta analisis koefisien determinasi.

Berdasarkan hasil pengolahan data, diperoleh kompetensi auditor berpengaruh signifikan terhadap kualitas audit dengan nilai $\text{sig } 0,000 < 0,05$ atau H_1 diterima. Sedangkan pengalaman kerja auditor tidak berpengaruh terhadap kualitas audit dengan nilai $\text{sig } 0,142 > 0,05$ atau H_2 ditolak. *Fee* audit tidak berpengaruh terhadap kualitas audit dengan nilai $\text{sig } 0,454 > 0,05$ atau H_3 ditolak. Secara simultan, kompetensi auditor, pengalaman kerja auditor, dan *fee* audit berpengaruh signifikan terhadap kualitas audit dengan nilai $\text{sig } 0,000 < 0,05$ atau H_4 diterima.

Kesimpulannya, kompetensi auditor berpengaruh signifikan terhadap kualitas audit, sedangkan pengalaman kerja auditor dan *fee* audit tidak berpengaruh terhadap kualitas audit. Dan secara simultan kompetensi auditor, pengalaman kerja, dan *fee* audit berpengaruh terhadap kualitas audit pada Kantor Akuntan Publik di Kota Medan.

Kata Kunci : Kompetensi Auditor, Pengalaman Kerja Auditor, Fee Audit, Kualitas Audit, Auditor Independen