

ABSTRAK

Evrianti Siregar, 7132220007, Faktor Penentu Kualitas Audit Berdasarkan Persepsi Auditor Pada Kantor Akuntan Publik di Kota Medan. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2017.

Permasalahan yang dibahas dalam penelitian ini adalah faktor penentu kualitas audit berdasarkan persepsi auditor pada Kantor Akuntan Publik di Kota Medan. Penelitian ini bertujuan untuk mengetahui faktor penentu kualitas audit berdasarkan persepsi auditor pada Kantor Akuntan Publik di Kota Medan.

Pengambilan sampel dilakukan dengan metode *Purposive Sampling*, dengan jumlah sampel sebanyak 48 auditor. Sumber data dalam penelitian ini adalah data primer. Metode pengumpulan dengan menggunakan kuesioner yang dibagikan kepada responden. Teknik analisis data penelitian ini menggunakan analisis regresi berganda dengan menggunakan program SPSS 20.

Hasil penelitian ini menunjukkan pengalaman auditor berpengaruh positif signifikan terhadap kualitas audit, independensi berpengaruh positif signifikan terhadap kualitas audit, kompetensi berpengaruh positif signifikan terhadap kualitas audit, *due professional care* berpengaruh positif signifikan terhadap kualitas audit, dan akuntabilitas tidak berpengaruh positif signifikan terhadap kualitas audit. Secara simultan pengalaman auditor, independensi, kompetensi, *due professional care*, dan akuntabilitas berpengaruh signifikan terhadap kualitas audit dimana dengan nilai signifikansi $0,000 < 0,05$. Artinya jika secara bersama-sama variabel pengalaman auditor, independensi, kompetensi, *due professional care*, dan akuntabilitas dapat meningkatkan kualitas audit.

Kesimpulan penelitian ini yaitu bahwa pengalaman auditor, independensi, kompetensi, *due professional care*, dan akuntabilitas secara simultan berpengaruh terhadap kualitas audit.

Kata kunci: kualitas Audit, Pengalaman Auditor, Independensi, Kompetensi, Due Professional Care, Akuntabilitas

ABSTRACT

Evrianti Siregar, 7132220007, Determinants of Audit Quality Based on Perceptions of Auditors At Public Accounting Firm in Medan. Thesis, Department of Accounting, Faculty of Economics, State Universitas Negeri Medan, 2017.

The problems discussed in this research is the determinant of audit quality based on auditor's perception on Public Accountant Firm in Medan. This study was aimed at finding out the determinants of audit quality based on the perception of auditors at Public Accountant Firm in Medan.

The sampling was done by using Purposive Sampling method, with the sample of 48 auditors. The source of data in this research is primary data. The collection of data method was using questionnaires that were distributed to respondents. The data analysis technique used multiple regression by using SPSS 20 program.

The result of this study showed that the auditor experience has a positive and significant effect on the audit quality, independence has a positive and significant effect on audit quality, competence has a positive and significant effect on audit quality, due professional care has a positive and significant effect on audit quality, and accountability does not have a positive and significant effect on audit quality. Simultaneously the experience of auditors, independence, competence, due professional care, and accountability have a significant effect on the quality of audit where with a significance value of $0.000 < 0.05$. This means that if the joint variables of auditor experience, independence, competence, due professional care, and accountability can improve audit quality

The conclusion in this study is that the experience of auditors, independence, competence, due professional care, and accountability simultaneously affect the quality of the audit.

Keywords: *Audit quality, Auditor Experience, Independence, Competence, Due Professional Care, Accountability*