ABSTRAK

Ika Maulida, 7142220010, Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Audit Pada Inspektorat Provinsi Sumatera Utara. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2019.

Penelitian ini bertujuan untuk mengetahui: (1) pengaruh Independensi Auditor terhadap Kualitas Audit, (2) pengaruh Kompetensi Auditor terhadap Kualitas Audit, (3) pengaruh Obyektivitas Auditor terhadap Kualitas Audit, (4) pengaruh Integritas Auditor terhadap Kualitas Audit, (5) pengaruh Pengalaman Auditor terhadap Kualitas Audit, (6) pengaruh Independensi, Kompetensi, Obyektivitas, Integritas, dan Pengalaman Auditor terhadap Kualitas Audit.

Populasi dalam penelitian adalah pejabat fungsional auditor pada Inspektorat Provinsi Sumatera Utara berjumlah 36 pegawai. Metode pengumpulan data yang digunakan pada penelitian ini adalah sensus dengan menyebarkan kuesioner sehingga diperoleh jumlah sampel sebanyak 36 pegawai. Teknik analisis pada penelitian ini menggunakan analisis regresi berganda dengan bantuan program SPSS.

Hasil dari penelitian ini menunjukkan bahwa: (1) Independensi berpengaruh signifikan terhadap Kualitas Audit dimana nilai t hitung > t tabel yaitu 7,723 > 2,0395 dan nilai signifikansi 0,000 < 0,05 (H1 diterima). (2) Kompetensi berpengaruh signifikan terhadap Kualitas Audit dimana nilai t hitung > t tabel yaitu 2,936 > 2,0395 dan nilai signifikansi 0,006 < 0,05 (H2 diterima). (3) Obyektivitas berpengaruh signifikan terhadap Kualitas Audit dimana nilai t hitung > t tabel yaitu 5,865> 2,0395 dan nilai signifikansi 0,000 < 0,05 (H3 diterima). (4) Integritas berpengaruh signifikan terhadap Kualitas Audit dimana nilai t hitung > t tabel yaitu 8,606 > 2,0395 dan nilai signifikansi 0,000 < 0,05 (H4 diterima). (5) Pengalaman Audit berpengaruh signifikan terhadap Kualitas Audit dimana nilai t hitung > t tabel yaitu 5,287 > 2,0395 dan nilai signifikansi 0,000 < 0,05 (H5 diterima). (6) Independensi, Kompetensi, Obyektivitas, Integritas, dan Pengalaman Audit secara simultan berpengaruh signifikan terhadap Kualitas Audit dimana nilai signifikansi 0,000 < 0,05. (H6 diterima).

Kesimpulan penelitian ini menunjukkan bahwa secara simultan Independensi, Kompetensi, Obyektivitas, Integritas, dan Pengalaman Audit berpengaruh positif dan signifikan terhadap Kualitas Audit. Secara parsial Independensi, Kompetensi, Obyektivitas, Integritas dan Pengalaman Audit berpengaruh positif dan signifikan terhadap Kualitas Audit.

Kata Kunci : Independensi, Kompetensi, Obyektivitas, Integritas, Pengalaman Audit dan Kualitas Audit

ABSTRACT

Ika Maulida, 7142220010, Factors Analysis Affecting The Audit Quality at The Inspectorate of North Sumatera Province. Thesis, Accounting Department, Faculty of Economics, State University of Medan, 2019.

This reaserch aims to determine the effect of: (1) Auditor Independence toward Audit Quality, (2) Auditor Competency toward Audit Quality, (3) Auditor Objectivity toward Audit Quality, (4) Auditor Integrity toward Audit Quality, (5) Auditor Experience toward Audit Quality, (6) Independence, Competency, Objectivity, Integrity and Audit Experience which work simultaneously toward Audit Quality. The population was all functional officials at the Inspectorate Office of North Sumatera Province, and 36 of them were used as the samples. The analysis technique in this study used multiple regression analysis with the help of the SPSS program.

The results of this study indicate that: (1) Independence has a significant effect on the Audit Quality where the value of $t_{count} > t_{table}$ *is 7,723 > 2,0395 and a significance value of 0,000 < 0,05 (H1 is accepted). (2) Competency has a significant effect on the Audit Quality where the value of* $t_{count} > t_{table}$ *is 2,936 >2,0395 and a significance value of 0,006 < 0,05 (H2 is accepted). (3) Objectivity has a significant effect on the Audit Quality where the value of* $t_{count} > t_{table}$ *is 5,865 > 2,0395 and a significance value of 0,000 < 0,05 (H3 is accepted). (4) Integrity has a significant effect on the Audit Quality where the value of* $t_{count} > t_{table}$ *is 8,606 > 2,0395 and a significance value of 0,000 < 0,05 (H4 is accepted). (5) Audit Experience has a significant effect on the Audit Quality where the value of* $t_{count} > t_{table}$ *is 5,287 > 2,0395 and a significance value of 0,000 < 0,05 (H5 is accepted). (6) Independence, Competency, Objectivity, Integrity, and Audit Experience simultaneously have a significant effect on the Audit Quality where the significance value of 0.000< 0.05. (H6 is accepted).*

The conclusion of this study is to show that simultaneously, Independence, Competency, Objectivity, Integrity, and Audit Experience had positive and significant on the Audit Quality. Independence, Competency, Objectivity, Integrity and Audit Experience partially influences the Audit Quality.

Keywords: Independence, Competency, Objectivity, Integrity, Audit Experience and Audit Quality