

ABSTRAK

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Pengaruh Independensi Auditor, Due Professional Care, Fee Audit dan Perikatan Audit Terhadap Kualitas Audit dan Tinjauannya dari Sudut Pandang Islam (Studi Penelitian Pada KAP Jakarta Timur).

Laporan audit yang dihasilkan oleh seorang auditor haruslah berkualitas karena laporan audit tersebut dibagikan kepada para pemakai laporan keuangan seperti pemegang saham dan investor sebagai salah satu dasar pengambilan keputusan. Kepercayaan yang besar dari pemakai laporan keuangan yang diberikan kepada akuntan publik inilah yang akhirnya mengharuskan mereka memperhatikan kualitas audit yang dihasilkannya. Namun pada praktiknya masih banyak kasus yang melibatkan profesi akuntan publik berdampak pada diragukannya kualitas laporan audit yang dihasilkannya. Penelitian ini bertujuan untuk menguji apakah terdapat pengaruh independensi auditor, *due professional care*, *fee audit* dan perikatan audit terhadap kualitas audit. Populasi dalam penelitian ini adalah auditor yang bekerja pada KAP di Jakarta Timur. Jumlah sampel dalam penelitian ini sebanyak 67 responden. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Metode penelitian yang digunakan yaitu kuantitatif dengan sumber data berupa data primer. Metode analisis data menggunakan analisis regresi linear berganda dengan SPSS versi

25. Hasil dari penelitian ini memberikan bukti secara empiris bahwa secara parsial variabel independensi auditor, *due professional care*, *fee audit* dan perikatan audit berpengaruh positif terhadap kualitas audit. Secara simultan variabel independensi auditor, *due professional care*, *fee audit* dan perikatan audit berpengaruh signifikan terhadap kualitas audit. Serta secara keseluruhan dalam perspektif Islam bahwa independensi, *due professional care*, *fee audit*, dan perikatan audit terhadap kualitas audit sudah memenuhi syarat Islam yang ada dalam Al-Qur'an dan Hadits.

Kata kunci: Independensi, *Due Professional Care*, *Fee Audit*, Perikatan Audit dan Kualitas Audit

ABSTRACT

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The effect of Auditor Independence, Due Professional Care, Audit Fee and Audit Tenure on Audit Quality and Their Overview From Islamic Studies at (East Jakarta KAP).

Audit reports produced by an auditor must be qualified because the audit report is shared with users of financial statements such as shareholders and investors as one of the basis for decision making. The great trust of the users of financial statements given to public accountants is what ultimately requires them to pay attention to the quality of the audits they produce. But in practice there are still many cases involving the public accounting profession regarding audit fees and auditor independence that have an impact on the quality of the audit reports that have been doubted. This study aims to examine whether there is an influence of auditor independence, due professional care, audit fees and audit engagements on audit quality. The population in this study were auditors who worked at KAP in East Jakarta. The number of samples in this study were 67 respondents. The sampling technique uses purposive sampling method. The research method used is quantitative with primary data sources. The methode of data analysis uses multiple linear regression analysis with SPSS version 25. The results of this study provide empirical evidence that partially auditor independence variables, due professional care, audit fees and audit engagement in a positive direction have a significant effect on audit quality. Simultaneously the auditor independence variables, due professional care, audit fees and audit engagements with a positive direction have a significant effect on audit quality. As well as overall in the Islamic perspective that independence, due professional care, audit fees, and audit engagements to audit quality have met the Islamic requirements in the Qur'an and Hadith.

Keywords: *Independence, Due Professional Care, Audit Fee, Audit Engagement and Audit Quality*

