

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh integritas, objektivitas, profesionalisme, audit *fee*, audit *tenure*, dan *time pressure* terhadap kualitas audit pada Kantor Akuntan Publik di Yogyakarta. Pengambilan data menggunakan metode survei dengan teknik kuesioner. Responden penelitian ini berjumlah 88 responden. Untuk menguji kualitas data dari instrumen yang digunakan dilakukan dengan uji validitas, uji reliabilitas, uji regresi dan uji analisis deskriptif. Uji statistik f menunjukkan bahwa variabel integritas, objektivitas, profesionalisme, audit *fee*, audit *tenure*, dan *time pressure* mampu mempengaruhi kualitas audit dan signifikan secara statistik. Pengujian hipotesis dengan uji statistik t menunjukkan bahwa variabel audit *fee* dan audit *tenure* tidak berpengaruh signifikan terhadap kualitas audit dan pada hasil uji statistik t lainnya menunjukkan bahwa variabel integritas, objektivitas, profesionalisme, dan *time pressure* berpengaruh signifikan terhadap kualitas audit.

Kata Kunci : integritas, objektivitas, profesionalisme, audit *fee*, audit *tenure*, *time pressure*, dan kualitas audit.

ABSTRACT

This study aims to examine the influence of integrity, objectivity, professionalism, audit fee, audit tenure, and time pressure on audit quality at Public Accounting Firm in Yogyakarta. Data collection using survey method with questionnaire technique. Respondents of this study amounted to 88 respondents. To test the data quality of the instrument used is done with the validity test, reliability test, regression test and descriptive analysis test. Statistical test f shows that the variables of integrity, objectivity, professionalism, audit fee, audit tenure, and time pressure can affect audit quality and statistically significant. Hypothesis testing with statistical t test showed that audit fee and audit tenure variables did not significantly influence audit quality and other statistical t test results showed that the variables of integrity, objectivity, professionalism, and time pressure had significant influence on audit quality.

Keywords: *integrity, objectivity, professionalism, audit fee, audit tenure, time pressure, and audit quality.*