

Abstrak

Penelitian ini menguji pengaruh pembatasan prosedur, Kompetensi auditor, dan Skeptisme audit, terhadap kualitas audit dengan menggunakan Teori keagenan (Agency theory). Data penelitian ini dilakukan melalui survei dengan pendekatan kuantitatif. Data diperoleh sebagai data primer dan dikumpulkan melalui kuesioner online dan offline. Populasi dalam penelitian ini adalah 278 Kantor Akuntan Publik dengan jumlah sampel auditor 93 yang berkerja di Kantor Akuntan Publik daerah Jakarta. Sampel penelitian ini menggunakan purposive sampling, dan data yang diperoleh sebanyak 75 responden.

Analisis data menggunakan SPSS versi 25 for Windows. Hasil penelitian ini menunjukkan bahwa (1) Pembatasan Audit berpengaruh positif terhadap Kualitas Audit, (2) Kompetensi Audit berpengaruh positif terhadap Kualitas Audit, dan (3) Profesional Skeptisme audit berpengaruh positif terhadap Kualitas Audit. Implikasi dari penelitian ini adalah untuk mengevaluasi kinerja auditor selama pandemic, meningkatkan kualitas sumber daya manusia yang kompeten dalam menjalani proses audit, dan membuat pertimbangan remote audit bisa diterapkan pada kantor akuntan public.

Kata Kunci: Remote Audit, Competence audit, Professional Skepticism audit, Quality of Audit, Agency Theory

Abstract

This study examines the effect of procedural difficulty, auditor competence, and audit skepticism on audit quality using agency theory. This research data was conducted through a survey with a quantitative approach. Data were obtained as primary data and collected through online and offline questionnaires. The population in this study was 278 Public Accounting Firms with a sample of 93 auditors who worked at the Jakarta Public Accounting Firm. The research sample used purposive sampling, and the data obtained was 75 respondents.

Data analysis using SPSS version 25 for Windows. The results of this study indicate that (1) Remote Audit has a positive effect on Audit Quality, (2) Audit Competence has a positive effect on Audit Quality, and (3) Professional Skepticism has a positive effect on Audit Quality. The implications of this study are to evaluate the performance of auditors during the pandemic, improve the quality of competent human resources in undergoing the audit process, and make remote audit considerations that can be applied to public accounting firms.

Keywords: Remote audit, Competency Audit, Audit Professional Skepticism, Audit Quality, Agency Theory

