

## RINGKASAN

Penelitian ini bertujuan menganalisis pengaruh profesionalisme auditor, *fee* audit, dan independensi auditor terhadap kualitas audit pada masa pandemi Covid 19 di Kantor Akuntan Publik (KAP) Provinsi Jawa Tengah. Penelitian ini merupakan penelitian kausalitas dengan pengambilan sampel menggunakan *purposive sampling* yaitu sebanyak 106 responden dari 18 KAP di Provinsi Jawa Tengah yang memenuhi kriteria tertentu. Data penelitian merupakan data primer yang diperoleh melalui pembagian kuesioner secara langsung dengan mendatangi kantor KAP. Data penelitian diuji secara statistik melalui *Smart PLS* yang telah memenuhi kriteria *outer model* dan *inner model*. Hasil penelitian menunjukkan bahwa profesionalisme auditor, *fee* audit, dan independensi auditor secara parsial terbukti berpengaruh terhadap kualitas audit. Hasil penelitian terbukti bahwa profesionalisme merupakan variabel paling kuat yang dapat meningkatkan kualitas audit.

**Kata Kunci:** *fee* audit, independensi auditor; kualitas audit; profesionalisme auditor.

## SUMMARY

*This study aims to analyze the effect of auditor professionalism, audit fees, and auditor independence on audit quality during the Covid 19 pandemic at the Public Accounting Firm (KAP) in Central Java Province. This research is causality research with sampling using purposive sampling, namely 106 respondents from 18 KAP in Central Java Province who meet certain criteria. The research data is primary data obtained through the distribution of questionnaires directly by visiting the KAP office. The research data is statistically tested through Smart PLS which has met the outer model and inner model criteria. The results showed that auditor professionalism, audit fees, and auditor independence partially had an effect on audit quality. The results of the study proved that professionalism is the strongest variable that can improve audit quality.*

**Keywords:** *audit fees, auditor independence; audit quality; auditor professionalism.*