

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh audit tenure, fee audit, audit delay, dan reputasi auditor terhadap kualitas audit pada Kantor Akuntan Publik (KAP) di wilayah Kota Medan. Kualitas audit merupakan faktor penting dalam menjamin keandalan laporan keuangan serta meningkatkan kepercayaan pemangku kepentingan. Fenomena kasus manipulasi laporan keuangan di Indonesia menunjukkan pentingnya independensi dan profesionalisme auditor dalam menjaga kualitas audit.

Penelitian ini menggunakan metode kuantitatif dengan data primer yang diperoleh melalui penyebaran kuesioner kepada 60 auditor yang bekerja pada KAP di Kota Medan. Teknik pengambilan sampel menggunakan probability sampling. Analisis data dilakukan dengan metode Structural Equation Model (SEM) berbasis Partial Least Square (PLS) menggunakan aplikasi SmartPLS 3. Pengujian model meliputi uji outer model (convergent validity, discriminant validity, dan reliability), uji inner model (R-Square dan F-Square), serta pengujian hipotesis melalui uji t.

Hasil penelitian menunjukkan bahwa audit tenure, fee audit, dan audit delay berpengaruh positif dan signifikan terhadap kualitas audit. Sementara itu, reputasi auditor tidak berpengaruh signifikan terhadap kualitas audit. Nilai Adjusted R-Square sebesar 0,517 menunjukkan bahwa variabel audit tenure, fee audit, audit delay, dan reputasi auditor mampu menjelaskan variasi kualitas audit sebesar 51,7%, sedangkan sisanya sebesar 48,3% dipengaruhi oleh variabel lain di luar penelitian.

Penelitian ini memberikan implikasi bahwa lamanya hubungan auditor dengan klien, kesesuaian fee audit, serta ketepatan waktu penyelesaian audit menjadi faktor penting dalam meningkatkan kualitas audit. Reputasi auditor tidak secara langsung menjamin kualitas audit, sehingga profesionalisme dan independensi tetap menjadi faktor utama dalam menghasilkan audit yang berkualitas.

ABSTRACT

This study aims to analyze the effect of audit tenure, audit fee, audit delay, and auditor reputation on audit quality at Public Accounting Firms in the City of Medan. Audit quality is a crucial factor in ensuring the reliability of financial statements and enhancing stakeholder confidence. The phenomenon of financial statement manipulation cases in Indonesia highlights the importance of auditor independence and professionalism in maintaining audit quality.

This research employs a quantitative method using primary data obtained through the distribution of questionnaires to 60 auditors working at Public Accounting Firms in Medan. The sampling technique used is probability sampling. Data analysis was conducted using the Structural Equation Model (SEM) based on Partial Least Squares (PLS) with the SmartPLS 3 application. Model testing includes the outer model evaluation (convergent validity, discriminant validity, and reliability), inner model evaluation (R-Square and F-Square), and hypothesis testing using the t-test.

The results indicate that audit tenure, audit fee, and audit delay have a positive and significant effect on audit quality. Meanwhile, auditor reputation does not have a significant effect on audit quality. The Adjusted R-Square value of 0.517 indicates that audit tenure, audit fee, audit delay, and auditor reputation explain 51.7% of the variance in audit quality, while the remaining 48.3% is influenced by other variables not examined in this study.

This study implies that the length of the auditor-client relationship, the appropriateness of audit fees, and the timeliness of audit completion are important factors in improving audit quality. Auditor reputation does not directly guarantee audit quality; therefore, professionalism and independence remain the primary factors in producing high-quality audits.