

## ABSTRAK

### **PENGARUH BIAYA AUDIT, BEBAN KERJA AUDITOR, RESIKO AUDIT, DAN PERENCANAAN AUDITOR TERHADAP KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK**

Penelitian ini dilatarbelakangi oleh ketidakkonsistenan temuan empiris mengenai faktor-faktor yang memengaruhi kualitas audit pada Kantor Akuntan Publik. Permasalahan timbul karena perbedaan hasil penelitian sebelumnya terkait pengaruh biaya audit, beban kerja auditor, risiko audit, dan perencanaan audit terhadap kualitas audit. Penelitian ini bertujuan untuk menguji pengaruh masing-masing faktor tersebut, baik secara parsial maupun simultan, terhadap kualitas audit.

Penelitian menggunakan pendekatan kuantitatif dengan desain asosiatif. Data primer diperoleh melalui kuesioner skala Likert dari 55 auditor yang bekerja pada KAP di Indonesia. Analisis dilakukan menggunakan regresi linear berganda, uji asumsi klasik, uji t, uji F, dan koefisien determinasi.

Hasil penelitian menunjukkan bahwa biaya audit berpengaruh negatif dan signifikan terhadap kualitas audit, beban kerja auditor dan risiko audit berpengaruh positif dan signifikan terhadap kualitas audit, sedangkan perencanaan audit tidak berpengaruh signifikan. Secara simultan, seluruh variabel independen berpengaruh signifikan terhadap kualitas audit dengan nilai koefisien determinasi sebesar 64,3%.

Kesimpulan penelitian ini menunjukkan bahwa kualitas audit dipengaruhi secara signifikan oleh biaya audit, beban kerja auditor, dan terutama risiko audit, sementara perencanaan audit belum menunjukkan peran yang berarti.

**Kata Kunci: biaya audit, beban kerja auditor, risiko audit, perencanaan audit, kualitas audit.**

## **ABSTRACT**

### **THE EFFECT OF AUDIT COSTS, AUDITOR WORKLOAD, AUDIT RISK, AND AUDITOR PLANNING ON AUDIT QUALITY IN PUBLIC ACCOUNTING FIRM**

*This study is motivated by inconsistent empirical findings regarding the factors that influence audit quality in Public Accounting Firms. The main problem arises from varying results in previous studies concerning the effect of audit fees, auditor workload, audit risk, and audit planning on audit quality. This study aims to examine the partial and simultaneous effects of these factors on audit quality.*

*This research employs a quantitative approach with an associative research design. Primary data were collected through Likert-scale questionnaires distributed to 55 auditors working in Public Accounting Firms in Indonesia. The data were analyzed using multiple linear regression, supported by classical assumption tests, t-tests, F-tests, and the coefficient of determination.*

*The results reveal that audit fees have a negative and significant effect on audit quality, auditor workload and audit risk have positive and significant effects, while audit planning does not significantly affect audit quality. Simultaneously, all independent variables significantly influence audit quality, with a determination coefficient of 64.3%.*

*In conclusion, audit quality is significantly influenced by audit fees, auditor workload, and particularly audit risk, whereas audit planning does not play a significant role.*

**Keywords: audit fees, auditor workload, audit risk, audit planning, audit quality.**