

ABSTRAK

**HUBUNGAN *FEE* AUDIT, PROFESIONALISME,
INDEPENDENSI AUDITOR TERHADAP
KUALITAS AUDIT
(Studi Empiris di KAP Yogyakarta)**

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Penelitian ini bertujuan untuk mengetahui: apakah ada hubungan *fee* audit, profesionalisme, independensi auditor terhadap kualitas audit KAP di Yogyakarta. Penelitian ini dilaksanakan pada 6 Kantor Akuntan Publik (KAP) di Yogyakarta. Jenis penelitian ini adalah penelitian empiris. Teknik pengambilan sampel penelitian ini menggunakan teknik *convenience sampling*. Teknik pengumpulan data dengan kuesioner. Analisis data menggunakan teknik tabulasi silang dan uji *Kendall's tau* dan *Spearman*. Hasil dari penelitian ini adalah 1) ada hubungan positif antara *fee* audit dengan kualitas audit, 2) ada hubungan positif antara profesionalisme dengan kualitas audit, 3) ada hubungan positif antara independensi dengan kualitas audit.

Kata Kunci : *fee* audit, profesionalisme, independensi, kualitas audit

ABSTRACT

**THE RELATIONSHIP BETWEEN FEE AUDIT,
PROFESSIONALISME, INDEPENDENCY AUDITOR TO THE
AUDIT QUALITY**

(Empirical Study At Public Accounting Firm in Yogyakarta)

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The aim of this research was to find out the relationship between fee audit, professionalisme, independency auditor to the audit quality. The research was done in six Public Accounting Firm in Yogyakarta. The type of this research is empirical study. The method of determining the sample is convenience sampling method. The data collection technique was questionnaire. Data were analyzed using a statistical technique of crosstab and Kendall's tau and Spearman. The result showed that 1) there was positive relationship between fee audit and audit quality, 2) there was positive relationship between professionalisme and audit quality, 3) there was positive relationship between independency and audit quality.

Keywords: fee audit, professionalisme, independency, audit quality