

ABSTRAK

ANALISIS *FEE* AUDIT, *TENURE* AUDIT DAN SKEPTISME PROFESIONAL AUDITOR DALAM HUBUNGAN DENGAN KUALITAS AUDIT Studi Kasus di Kantor Akuntan Publik Yogyakarta

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Tujuan penelitian ini untuk mengetahui: (1) hubungan *fee* audit dengan kualitas audit, (2) hubungan *tenure* audit dengan kualitas audit, dan (3) hubungan skeptisme profesional auditor dengan kualitas audit. Tempat penelitian ini di Kantor Akuntan Publik yang berada di wilayah Yogyakarta.

Jenis penelitian adalah studi kasus. Data diperoleh dengan menyebarkan kuesioner di Kantor Akuntan Publik di Yogyakarta. Model analisis data yang digunakan adalah uji korelasi *spearman*.

Berdasarkan hasil analisis data, dapat disimpulkan bahwa adanya hubungan yang signifikan antara *fee* audit dan kualitas audit dengan nilai koefisien korelasi $0,495 > 0,306$ (rtabel) dan sig. (2-tailed) sebesar $0,005 < 0,025$, adanya hubungan yang signifikan antara *tenure* audit dan kualitas audit dengan nilai koefisien korelasi sebesar $0,461 > 0,306$ dan sig. (2-tailed) sebesar $0,010 < 0,025$, dan adanya hubungan yang signifikan antara skeptisme profesional auditor dan kualitas audit dengan nilai koefisien korelasi sebesar $0,697 > 0,306$ dan sig. (2-tailed) sebesar $0,000 < 0,025$.

Kata kunci: *Fee Audit, Tenure Audit, Skeptisme Profesional Auditor dan Kualitas Audit.*

ABSTRACT

ANALISYS OF AUDIT *FEE*, AUDIT *TENURE* AND AUDITOR PROFESSIONAL SKEPTICISM IN RELATIONSHIP WITH AUDIT QUALITY A Case Study at Public Accountant Firm in Yogyakarta

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The aim of this research was: (1) to determine relationship between auditor fee with audit quality, (2) to determine relationship between audit tenure with audit quality, (3) to determine relationship between auditor professional skepticism with audit quality. The location of this research was at Public Accountant Firm in Yogyakarta.

The reseach was case study. The data was collected using questionnaire. The data was analysed using Spearman correlation test.

Based on the result, it shows that there is significant relationship between audit fee and audit quality with correlation coefficient 0,495 and sig. (2-tailed) 0,005. There is significant correlation between audit tenure and audit quality with value of correlation coefficient 0,461 and sig. (2-tailed) 0,010. There is significant correlation between auditor professional skepticism and audit quality with value of correlation coefficient 0,697 and sig. (2-tailed) 0,000.

Keyword: Audit Fee, Audit Tenure, auditor professional skepticism and audit quality.