

**Pengaruh Independensi Terhadap Kualitas Audit
(Studi Empiris pada KAP *Big Four*, Jakarta)**

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Abstrak

Penelitian ini dilaksanakan untuk menguji pengaruh variabel dimensi dari independensi terhadap kualitas audit. Variabel dimensi tersebut adalah Integritas, Objektivitas, *Fee Audit* dan *Tenur Audit*. Metode penelitian ini adalah *survey* dimana pembagian kuesioner dibagikan secara *online* dan langsung. Respond adalah unit individu yang bekerja sebagai auditor aktif di tahun 2016 di KAP *big four* yang berlokasi di Jakarta dengan total 90 individu. Data diolah dengan bantuan *software smartPLS 2.0*. Hasil penelitian secara empiris membuktikan bahwa integritas, objektivitas, serta *fee audit* berpengaruh positif terhadap kualitas audit. Sedangkan *tenur audit* tidak berpengaruh positif terhadap kualitas audit. Implikasi penelitian adalah KAP *Big Four* dapat mempertimbangkan faktor integritas, sikap objektif, serta *fee* yang kompetitif sehingga dapat meningkatkan kualitas auditnya.

Kata kunci : independensi, integritas, objektivitas, *fee audit*, *tenur audit*, kualitas audit.

***The Impact of Independency toward Audit Quality; an Empirical Study of the
Big Four Accounting Firms in Jakarta***

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Abstract

This study is conducted to examine the impact of independency variable dimensions toward audit quality. The variable dimensions are Integrity, Objectivity, Audit Fee, and Audit Tenure. The method of this study is survey which by distributing questionnaires, either online or directly. The respondents are individuals who actively worked as auditors in 2016 at the big four accounting firms in Jakarta with the total number of 90 individuals. The data are processed with the help of smartPLS 2.0. The result empirically shows that integrity, objectivity, and audit fee positively affect audit quality. Although, the result also shows that audit tenure does not affect audit quality. The implication of this study is that the big four accounting firms should consider auditors' integrity, objectivity, and also the competitive audit fee so they could improve their audit quality.

Keywords: *Independency, Integrity, Objectivity, Audit Fee, Audit Tenure, Audit Quality*