

**PENGARUH PENERAPAN E-AUDIT, KOMPETENSI,
INDEPENDENSI, *AUDIT CAPACITY STRESS*, DAN *ALIGNMENT*
EFFECT TERHADAP KUALITAS AUDIT**

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ABSTRAK

Masalah yang diteliti dalam skripsi ini adalah pengaruh penerapan e-audit, kompetensi, independensi, *audit capacity stress*, dan *alignment effect* terhadap kualitas audit pada Kantor Akuntan Publik yang ada di Kota Bandung. Selain itu, untuk mengetahui seberapa besar pengaruh penerapan e-audit, kompetensi, independensi, *audit capacity stress*, dan *alignment effect* secara parsial dan simultan terhadap kualitas audit.

Metode penelitian yang digunakan dalam penelitian ini adalah metode kuantitatif dengan pendekatan deskriptif, sedangkan teknik pengumpulan data dilakukan dengan cara menyebarkan kuesioner kepada responden yang bekerja di Kantor Akuntan Publik di Kota Bandung, teknik pengambilan sampel menggunakan *non-probability sampling*. Uji validitas menggunakan metode *Person Correlation*, sedangkan uji reliabilitas menggunakan metode *Cronbach Alpha*. Berdasarkan hasil hitung, nilai koefisien determinasi diketahui bahwa penerapan e-audit, kompetensi, independensi, *audit capacity stress*, dan *alignment effect* secara simultan memberikan pengaruh sebesar 60% terhadap kualitas audit pada KAP yang ada di Kota Bandung, sedangkan sisanya 40% merupakan pengaruh faktor-faktor lain yang tidak diteliti.

Kata Kunci: Penerapan E-Audit, Kompetensi, Independensi, *Audit Capacity Stress*, *Alignment Effect*, Kualitas Audit.

***THE EFFECT OF E-AUDIT IMPLEMENTATION, COMPETENCY,
INDEPENDENCE, AUDIT CAPACITY STRESS AND ALIGNMENT
EFFECT ON AUDIT QUALITY***

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ABSTRACT

The problem studied in this thesis is the influence of e-audit implementation, competency, independence, audit capacity stress and alignment effect on audit quality at the Public Accounting Firm in Bandung City. The purpose of this study is to determine the e-audit implementation, competency, independence, audit capacity stress, alignment effect, and audit quality in Public Accounting Firm in the city of Bandung. In addition, to determine how much influence the e-audit implementation, competency, independence, audit capacity stress and alignment effect partially and simultaneously on audit quality.

The research method used in this study is method quantitative with a descriptive approach, while the data collection technique is done by distributing questionnaires to respondents who work at Public Accounting Firms in the city of Bandung. The sampling technique uses non-probability sampling. Test the validity test uses the person correlation method, while the reliability test uses the Cronbach Alpha method. Based on the calculation result, the value of the coefficient of determination is known that the e-audit implementation, competency, independence, audit capacity stress and alignment effect simultaneously have an influence of 60% on audit quality at KAPs in Bandung City, while the remaining 40% is the influence of other factors not examined.

Keywords : E-Audit Implementation, Competence, Independence, Audit Capacity Stress, Alignment Effect, Audit Quality