

Kurniawati Laila Febrina, 10322032, **Pengaruh Pengetahuan Auditor, Pengalaman Auditor, Profesionalisme Auditor dan Tekanan Klien Terhadap Kualitas Audit**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Agustus, 2017.

Abstraksi

Penelitian ini bertujuan melakukan pengujian Pengaruh Pengetahuan Auditor, Pengalaman Auditor, Profesionalisme Auditor dan Tekanan Klien Terhadap Kualitas Audit. Dengan menggunakan 35 responden yang bekerja di Kantor Akuntan Publik di Surabaya dengan kriteria auditor yang sudah bekerja minimal 1 tahun. Metode penyampelan yang digunakan adalah dengan *purposive sampling*.

Penelitian dilakukan dengan menggunakan teknik regresi linier berganda. Persamaan regresi linier berganda digunakan untuk menguji pengetahuan auditor, pengalaman auditor, profesionalisme auditor dan tekanan klien terhadap kualitas audit.

Hasil pengujian persamaan regresi linier berganda menunjukkan bahwa pengetahuan auditor dan tekanan klien tidak berpengaruh signifikan terhadap kualitas audit. Sedangkan pengetahuan dan profesionalisme auditor mempunyai pengaruh signifikan terhadap kualitas audit.

Kata kunci: kualitas audit, pengetahuan auditor, pengalaman auditor, profesionalisme auditor, dan tekanan klien.

Kurniawati Laila Febrina, 10322032, *Effect of Auditor's Knowledge, Auditor's Experience, Auditor's Professionalism and Client's Pressure on Audit Quality*, Accounting, Faculty of Economics and Business, Muhammadiyah University Gresik, August, 2017.

Abstract

This study aims to test the influence of Auditor Knowledge, Auditor Experience, Auditor Professionalism and Client Pressure to Audit Client. By using 35 respondents working in Public Accounting Firm in Surabaya with criteria auditor who has worked at least 1 year. Sampling method used is by purposive sampling.

This research was conducted by using multiple linear regression technique. Multiple linear regression equations are used to test the auditor's knowledge, auditor experience, auditor professionalism and client pressure on audit quality.

The test results of multiple linear regression equation show that auditor's knowledge and client's pressure have no significant effect on audit quality. While the knowledge and professionalism of auditors have a significant influence on audit quality.

Keywords: audit quality, auditor's knowledge, auditor's experience, auditor's professionalism, and client pressure.