

ABSTRAK

Penelitian ini dilatarbelakangi oleh pentingnya kualitas audit eksternal dalam menjaga kepercayaan publik, di tengah tantangan belum optimalnya pemanfaatan teknologi serta adanya risiko ancaman kedekatan (*familiarity threat*) bagi auditor. Penelitian ini bertujuan untuk menganalisis pemenuhan kondisi serta besarnya pengaruh pemanfaatan teknologi audit, independensi auditor, dan kualifikasi auditor, baik secara parsial maupun simultan terhadap kualitas hasil audit eksternal pada Kantor Akuntan Publik (KAP) di Kota Bandung yang terdaftar di OJK. Metode penelitian yang digunakan adalah survei dengan pendekatan deskriptif dan verifikatif. Data primer dikumpulkan melalui kuesioner dari 42 responden auditor yang dipilih menggunakan metode *Simple Random Sampling* berdasarkan rumus Slovin dari total populasi 47 auditor. Sebelum analisis regresi, data ordinal ditransformasikan menjadi data interval menggunakan *Method of Successive Interval* (MSI). Pengujian hipotesis dilakukan melalui Analisis Regresi Linear Berganda, Uji t, dan Uji F dibantu program SPSS V26. Hasil analisis deskriptif menunjukkan pemanfaatan teknologi audit berada pada kriteria cukup memanfaatkan, independensi auditor berkriteria independen, kualifikasi auditor berkriteria sangat berkualitas, dan kualitas hasil audit eksternal berkriteria tinggi. Secara parsial (Uji t), pemanfaatan teknologi audit berpengaruh positif signifikan sebesar 32,5%, independensi auditor berpengaruh positif signifikan sebesar 29,1%, dan kualifikasi auditor berpengaruh positif signifikan sebesar 17,9% terhadap kualitas hasil audit eksternal. Secara simultan (Uji F), ketiga variabel independen tersebut berpengaruh signifikan terhadap kualitas hasil audit eksternal dengan nilai koefisien determinasi (*R Square*) sebesar 63,5%, sedangkan sisanya sebesar 36,5% dipengaruhi oleh faktor lain di luar model penelitian ini.

ABSTRACT

This study is motivated by the crucial role of external audit quality in maintaining public trust, despite challenges such as suboptimal technology utilization and potential familiarity threats for auditors. It aims to analyze the fulfillment conditions and the partial and simultaneous effects of audit technology utilization, auditor independence, and auditor qualification on the quality of external audit results at OJK-registered Public Accounting Firms (KAPs) in Bandung.

The research design integrates a survey method with descriptive and verificative approaches. Primary data were gathered through questionnaires from 42 auditor respondents, selected via Simple Random Sampling based on the Slovin formula from a total population of 47 auditors. The original ordinal data were converted into interval scale data using the Method of Successive Interval (MSI) before processing multiple linear regression, t-test, and F-test using SPSS V26 software.

Descriptive findings indicate that audit technology utilization is in the "sufficiently utilized" category, auditor independence is "independent", auditor qualification is "highly qualified", and the quality of external audit results is categorized as high quality. Partially (t-test), audit technology utilization significantly increases audit quality by 32.5%, auditor independence significantly improves it by 29.1%, and auditor qualification significantly contributes by 17.9%. Simultaneously (F-test), all independent variables significantly influence the quality of external audit results, with a coefficient of determination (R Square) of 63.5%, while the remaining 36.5% is explained by other factors outside this research model.