

## ABSTRAK

Kantor Akuntan Publik (KAP) dalam memberikan layanan jasa audit yang berkualitas tinggi, belum optimal memenuhi harapan pengguna jasa. Berbagai skandal keuangan masih marak terjadi yang melibatkan praktisi akuntan publik. Hal tersebut berakibat, para pengguna jasa audit meragukan integritas Akuntan Publik. Penelitian ini bertujuan untuk memperoleh bukti empirik guna mengevaluasi besarnya pengaruh komitmen profesi akuntan dan komitmen organisasi KAP terhadap kepuasan kerja auditor dan implementasi audit independen atas laporan keuangan serta implikasinya terhadap kualitas audit.

Penelitian ini menggunakan metode survei penjelasan, walaupun uraiannya juga mengandung deskripsi, tetapi sebagai penelitian relasional fokusnya terletak pada penjelasan hubungan antar variabel yang bersifat verifikatif. Data dihimpun melalui penyebaran kuesioner ke target responden, serta wawancara terbatas maupun studi dokumentasi sebagai upaya menambah unsur penjas dari hasil survei. Unit analisisnya adalah KAP di Indonesia dengan populasi 417 KAP. Penarikan sampel dengan metode proporsional acak sederhana terhadap 79 KAP dengan target respon yang dikirim kuesioner 347 orang akuntan. Tehnik analisis dan pengujian data dilakukan dengan Analisis *Structural Equation Modeling* (SEM).

Hasil penelitian menunjukkan bahwa: (1) komitmen profesi akuntan dan komitmen organisasi KAP berpengaruh terhadap kepuasan kerja auditor; (2) komitmen profesi akuntan, komitmen organisasi KAP, dan kepuasan kerja auditor berpengaruh dalam Implementasi audit independen atas laporan keuangan; (3) komitmen profesi akuntan dan komitmen organisasi KAP berpengaruh terhadap kualitas audit; (4) komitmen profesi, komitmen organisasi KAP, kepuasan kerja auditor dan implementasi audit independen atas laporan keuangan berpengaruh terhadap kualitas audit baik secara simultan maupun parsial.

***Kata kunci:*** *Komitmen profesi, komitmen organisasi, kepuasan kerja, implementasi audit independen atas laporan keuangan, kualitas audit*

## **ABSTRACT**

*Public accounting firms (PAFs) in providing audit services of high quality, yet optimally meet service user expectations. Financial scandals are rife that involve public accounting practitioners. This result, the audit service users doubted the integrity of Certified Public Accountants. This study aims to obtain empirical evidence to evaluate the magnitude of the influence of the accounting profession's commitment and organizational commitment PAFs on job satisfaction auditors and the implementation of an independent audit of financial statements and the implications for audit quality.*

*This study uses a survey method of explanation, although the description also contains a description, but as are lational research focus is on the explanation of the relationship between the variables are verification. Data were collected through questionnaires to target respondents, as well as limited interviews and documentation studies in an attempt to add the explanatory elements of the survey results. The unit of analysis PAFs in Indonesia with a population of 417 PAFs. Proportional sampling with simple random method again target of 79 PAFs questionnaire response sent 347 people accountant. Techniques of data analysis and testing performed by the Analysis Structural Equation Modeling (SEM).*

*The results showed that: (1) commitment to professional accountants and organizational commitment PAFs affect job satisfaction auditor (2) the accounting profession's commitment, organizational commitment PAFs, and the Auditor Job Satisfaction influential in the implementation of an independent audit of the financial statements, (3) commitment to the profession PAFs accountants and organizational commitment affect audit quality, (4) Commitment to the profession, PAFs organizational commitment, job satisfaction independent auditors and audit the implementation of the financial statements affect audit quality either simultaneously or partial.*

**Keywords :** *professional commitment, organizational commitment, job satisfaction, implementation of an independent audit of financial statements, audit quality*