

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh tenure auditor, dan faktor tekanan klien terhadap kualitas audit dengan spesialisasi auditor sebagai variabel pemoderasi. Penelitian ini merupakan penelitian eksperimen laboratorium. Data diambil dengan metode kuisioner dan responden yang digunakan adalah mahasiswa akuntansi Fakultas Ekonomi Universitas Islam Indonesia. Responden berjumlah 100 mahasiswa. Kuisioner diuji dengan pengujian statistic non-parametik, Mann-Whitney U.

Hasil ini menunjukkan bahwa (1) Adanya perbedaan signifikan antara kondisi adanya spesialisasi auditor dan adanya tenure auditor dibandingkan dengan kondisi tidak ada spesialisasi auditor dan terdapat tenure auditor. (2) Adanya perbedaan signifikan antara kondisi adanya spesialisasi auditor dan tidak ada tenure auditor dibandingkan dengan kondisi tidak ada spesialisasi auditor dan tidak terdapat tenure auditor. (3) Adanya perbedaan signifikan antara kondisi adanya dan ada faktor tekanan klien dibandingkan kondisi tidak ada spesialisasi auditor dan terdapat faktor tekanan klien. (4) Adanya perbedaan signifikan antara kondisi adanya spesialisasi auditor dan tidak ada faktor tekana klien dibandingkan dengan tidak ada spesialisasi auditor dan tidak terdapat faktor tekanan klien.

*Kata Kunci : Spesialisasi Auditor, Tenure Auditor, Faktor Tekanan Klien, Kualitas Audit*

## **ABSTRACT**

*This study aimed to know the influence of auditor tenure and client's pressure factor towards audit quality with auditor specialization as a moderation variable. This research is a laboratory experiment research. The datas were collected by using the questionnaires and distributed to the Accounting students of Faculty Economic, Islamic University of Indonesia. The participants of this research were 100 Accounting students of Faculty Economic, Islamic University of Indonesia. The questionnaires were tested using Mann-Whitney U Test.*

*The results of this study indicate (1) There is a significant difference of audit quality between a condition that has a specialization auditor and tenure auditor and the condition that has a non-specialization auditor and tenure (2) There is a significant difference of audit quality between a condition that has a specialization auditor and non-tenure auditor and the condition that has a non-specialization auditor and non-tenure auditor. (3) There is a significant difference of audit quality between a condition that has a specialization auditor and client's pressure factor and the condition that has a non-specialization auditor and client's pressure factor. (4) There is a significant difference of audit quality between a condition that has a specialization auditor and there is no client's pressure factor and the condition that has a non-specialization auditor and there's no client's pressure factor.*

*Keywords : Auditor Specialization, Auditor Tenure, Client's Pressure Factor, Audit Quality*