

# PENGARUH PENGGUNAAN TEKNOLOGI AUDIT, KOMPETISI AUDITOR DAN PENGALAMAN AUDIT TERHADAP KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK KOTA MALANG

Yohanes Candra Jusman<sup>1)</sup>, Ahmad Mukoffi<sup>2)</sup>, Hermi Sularsih<sup>3)</sup>

Program Studi Akuntansi, Fakultas Ekonomi, Universitas Tribhuwana Tungadewi Malang  
2025

Email: [yohanescandrajusman@gmail.com](mailto:yohanescandrajusman@gmail.com)

---

## ABSTRAK

Tujuan penelitian ini untuk mengetahui pengaruh penggunaan teknologi audit, kompetensi auditor dan pengalaman audit terhadap kualitas audit pada Kantor Akuntan Publik Kota Malang secara parsial. Penelitian ini menggunakan metode kuantitatif. Penentuan sampel dengan teknik total sampling sehingga didapatkan sampel penelitian sebanyak 42 auditor. Teknik pengumpulan data yang digunakan oleh peneliti adalah kuesioner. Metode analisa data yang di gunakan yaitu regresi linier berganda dengan menggunakan program SPSS 26. Hasil penelitian membuktikan bahwa penggunaan teknologi audit berpengaruh signifikan terhadap kualitas audit dengan nilai  $t_{hitung}$  sebesar  $3,006 > t_{tabel} = 2,020$ , kompetensi auditor berpengaruh signifikan terhadap kualitas audit dengan nilai  $t_{hitung}$  sebesar  $3,147 > t_{tabel} = 2,020$  dan pengalaman audit berpengaruh signifikan terhadap kualitas audit dengan nilai  $t_{hitung}$  sebesar  $3,064 > t_{tabel} = 2,020$ . Hasil ini membuktikan bahwa peningkatan kualitas audit dipengaruhi oleh penggunaan teknologi audit, kompetensi auditor dan pengalaman audit.

**Kata Kunci:** Auditor, Penggunaan Teknologi Audit, Kompetensi Auditor, Pengalaman Audit, Kualitas Audit.

**THE INFLUENCE OF THE USE OF AUDIT TECHNOLOGY, AUDITOR  
COMPETITION, AND AUDIT EXPERIENCE ON AUDIT QUALITY IN PUBLIC  
ACCOUNTING OFFICES IN MALANG CITY**

*Yohanes Candra Jusman<sup>1)</sup>, Ahmad Mukoffi<sup>2)</sup>, Hermi Sularsih<sup>3)</sup>*

*Accounting Study Program, Faculty of Economics, University Of Tribhuwana Tunggaladewi  
Malang 2025*

*Email: [yohanescandrajusman@gmail.com](mailto:yohanescandrajusman@gmail.com)*

---

**ABSTRACT**

*The purpose of this research is to determine the effect of the use of audit technology, auditor competition, and audit experience on audit quality at Public Accounting Firms in the city of Malang both partially. This research uses a quantitative method. The sample was determined using total sampling technique, resulting in a research sample of 42 auditors. The data collection technique used by the researcher is a questionnaire. The data analysis method used is multiple linear regression using SPSS 26. The research results prove that the use of audit technology has a significant effect on audit quality with a calculated t value of 3,006, auditor competition has a significant effect on audit quality with a calculated t value of 3,147, and audit experience has a significant effect on audit quality with a calculated t value of 3,064. These results prove that the improvement of audit quality is influenced by the use of audit technology, auditor competition, and audit experience.*

**Keywords:** Auditor, Use of Audit Technology, Auditor Competition, Audit Experience, Audit Quality.



