

ABSTRAK

Penelitian ini berangkat dari kebutuhan untuk melihat proses audit eksternal bukan hanya sebagai rangkaian prosedur kepatuhan, tetapi juga sebagai layanan profesional yang kualitasnya dirasakan langsung oleh auditor sebagai pelaksana utama di lapangan. Tujuan penelitian ini adalah menganalisis kinerja layanan (service performance) proses audit eksternal serta menetapkan prioritas perbaikan atribut layanan menggunakan pendekatan Importance–Performance Analysis (IPA). Penelitian menggunakan metode kuantitatif deskriptif melalui survei kuesioner kepada 203 auditor yang masih aktif bekerja di Kantor Akuntan Publik (KAP) di Jakarta dengan pengalaman kerja minimal 1 tahun. Instrumen terdiri atas 25 atribut layanan yang merepresentasikan lima dimensi (tangibles, reliability, responsiveness, assurance, empathy), dan diuji validitas serta reliabilitasnya menggunakan SPSS. Hasilnya seluruh item dinyatakan valid dan reliabel.

Hasil analisis menunjukkan rata-rata tingkat kepentingan sebesar 4,14 dan rata-rata tingkat kinerja sebesar 3,42, sehingga tingkat kesesuaian berada pada 82,63% dengan gap sebesar 17,37%. Temuan ini mengindikasikan masih terdapat kesenjangan yang cukup berarti antara harapan auditor dan kinerja layanan audit yang dirasakan. Pemetaan IPA mengidentifikasi atribut prioritas utama (Kuadran I) yang perlu segera diperbaiki, terutama terkait dengan kemudahan akses pedoman/standar audit terkini, kemampuan memenuhi tenggat tanpa mengorbankan kualitas, konsistensi kualitas pekerjaan lintas klien dan tim, serta pengakuan/ penghargaan atas usaha dan kinerja auditor. Dengan demikian, perbaikan proses audit eksternal pada KAP perlu lebih fokus pada penguatan sistem pengetahuan (knowledge access), pengendalian waktu dan beban kerja, standarisasi kualitas lintas engagement, serta mekanisme umpan balik dan apresiasi kinerja.

Kata kunci: Audit Eksternal, Kinerja Layanan, Analisa Kepentingan-Kinerja, Kantor Akuntan Publik, Perspektif Auditor.

ABSTRACT

This study stems from the need to view the external audit process not merely as a sequence of compliance procedures, but also as a professional service whose quality is directly experienced by auditors as the key frontline executors. The objective of this research is to analyze the service performance of the external audit process and to determine priority areas for improving service attributes using the Importance–Performance Analysis (IPA) approach. The study employs a descriptive quantitative method through a questionnaire survey of 203 auditors who are currently working in public accounting firms (KAP) in Jakarta and have a minimum of one year of work experience. The instrument consists of 25 service attributes representing five dimensions (tangibles, reliability, responsiveness, assurance, and empathy) and was tested for validity and reliability using SPSS. The results indicate that all items are valid and reliable.

The analysis shows an average importance score of 4.14 and an average performance score of 3.42, resulting in an overall conformity level of 82.63% with a gap of 17.37%. These findings suggest a meaningful discrepancy between auditors' expectations and the perceived performance of audit services. The IPA mapping identifies the main priority attributes (Quadrant I) that require immediate improvement, particularly those related to ease of access to updated audit guidelines/standards, the ability to meet deadlines without compromising quality, consistency of work quality across clients and audit teams, and recognition/appreciation of auditors' effort and performance. Accordingly, improving the external audit process in public accounting firms should place greater emphasis on strengthening knowledge access systems, managing time and workload, standardizing quality across engagements, and enhancing feedback and performance appreciation mechanisms.

Keywords: External Audit, Service Performance, Importance–Performance Analysis, Public Accounting Firms, Auditor Perspective.