

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis seberapa besar pengaruh *Time Budget Pressure*, Independensi dan *Due Professional Care*. Populasi dalam penelitian ini adalah Auditor pada Kantor Akuntan Publik di Wilayah Bandung Timur.

Jumlah sampel yang diambil sebanyak 60 responden. Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif. Teknik pengumpulan data yang dilakukan melalui data primer dengan kuesioner. Teknik sampling menggunakan teknik *Probability Sampling* dengan menggunakan metode *Simpel Random Sampling*. Analisis statistik yang digunakan dalam penelitian ini yaitu uji validitas, uji reabilitas, analisis korelasi berganda, analisis regresi berganda, uji T, uji F, dan koefisien determinasi.

Hasil penelitian menunjukkan bahwa besarnya pengaruh *Time Budget Pressure* terhadap Kualitas Audit yaitu sebesar 18,27%. Pengaruh Independensi terhadap Kualitas Audit yaitu sebesar 37,7%. Pengaruh *Due Professional Care* terhadap Kualitas Audit sebesar 15,3%. Secara simultan menunjukkan bahwa besarnya pengaruh *Time Budget Pressure*, Independensi dan *Due Professional Care* terhadap Kualitas Audit sebesar 71,2%, sedangkan sisanya sebesar 28,8% dipengaruhi oleh faktor lain yang tidak diamati dalam penelitian ini.

Kata kunci: *Time Budget Pressure*, *Independensi*, *Due Professional Care*, **Kualitas Audit.**

ABSTRACT

This study aims to test and analyze how much influence Time Budget Pressure, Independence and Due Professional Care. The population in this study is the Auditor at Public Accounting Firm in East Bandung Region.

The number of seals taken as many as 60 respondents. The research method used is descriptive and verification method. Data collection techniques are done through primary data with questionnaires. Sampling technique using Probability Sampling technique using Simple Random Sampling method. Statistical analysis used in this research are validity test, reliability test, multiple correlation analysis, multiple regression analysis, T test, F test, and coefficient of determination.

The results showed that the influence of Time Budget Pressure on Audit Quality is 18,27%. Effect of Independence on Audit Quality is 37.7%. Effect of Due Professional Care on Audit Quality of 15.3%. Simultaneously shows that the influence of Time Budget Pressure, Independence and Due Professional Care to Audit Quality of 71.2%, while the rest of 28.8% influenced by other factors not observed in this study.

Keywords: Time Budget Pressure, Independence, Due Professional Care, Quality Audit.