

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis seberapa besar pengaruh *Time Budget Pressure* 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 *Simpl 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 25,77%. Pengaruh *Due Professional Care* terhadap Kualitas Audit sebesar 29,58%. Secara simultan menunjukkan bahwa besarnya pengaruh *Time Budget Pressure* dan *Due Professional Care* terhadap Kualitas Audit sebesar 55,3%, sedangkan sisanya sebesar 44,7% dipengaruhi oleh faktor lain yang tidak diamati dalam penelitian ini.

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

ABSTRACT

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

The number of samples taken was 60 respondents. The research method used is descriptive and verification method. Data collection techniques carried out through primary data with questionnaires. The sampling technique uses the Probability Sampling technique using the Simple Random Sampling method. The statistical analysis used in this study is the 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 was 25.77%. The effect of Due Professional Care on Audit Quality is 29.58%. Simultaneously shows that the influence of Time Budget Pressure and Due Professional Care on Audit Quality is 55.3%, while the rest 44.7% is influenced by other factors not observed in this study.

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