

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh *Time Budget Pressure*, *Due Professional care* dan Integritas terhadap Kualitas Audit pada 10 Kantor Akuntan Publik (KAP) di Wilayah Kota Bandung.

Pendekatan metode penelitian yang digunakan adalah metode deskriptif dan verifikatif. Teknik pengumpulan data yang dilakukan melalui data Primer dengan kuisioner. Teknik sampling menggunakan teknik *probability sampling* dengan menggunakan metode *simple random sampling*. Analisis statistik yang digunakan dalam penelitian ini yaitu uji validitas, uji realibilitas, analisis korelasi berganda, analisis regresi linier berganda, uji t, uji f, dan koefisien determinasi.

Hasil penelitian menunjukkan bahwa besarnya pengaruh *Time Budget Pressure terhadap* kualitas Audit yaitu sebesar 14,0%. Pengaruh *Due Professional care terhadap* kualitas Audit yaitu sebesar 26,6%. Pengaruh Integritas terhadap kualitas Audit yaitu sebesar 21,8%. Secara simultan menunjukkan bahwa besarnya pengaruh *Time Budget Pressure, Due Profesional care* dan Integritas terhadap kualitas audit sebesar 62,4% sedangkan sisanya sebesar 37,6% dipengaruhi oleh faktor lain yang tidak diamati dalam penelitian ini.

Kata Kunci : *Time Budget Pressure, Due Professional care, Integritas, dan Kualitas Audit*

ABSTRACT

This study aims to determine how much influence the Time Budget Pressure, Due Professional care and Integrity on Audit Quality at the 10 Public Accounting Firm at Bandung City.

The approach of the research method used is descriptive and verification method. Data collection techniques carried out through primary data with questionnaires. The sampling technique uses probability sampling techniques using the simple random sampling method. The statistical analysis used in this study is the validity test, reliability test, multiple correlation analysis, multiple linear regression analysis, t test, f test, and coefficient of determination.

The results of the study show that the magnitude of the effect of Time Budget Pressure on audit quality is equal to 14.0%. The effect of Due Professional Care on audit quality is 26,6%. The effect of Integrity on Audit quality is 21,8%. Simultaneously, it shows that the magnitude of the influence of Time Budget Pressure, Due Professional Care and Integrity on audit quality is 62,4 % while the remaining 37,6% is influenced by other factors not observed in this study.

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