

ABSTRACT

This study aims to determine how much influence the complexity of the auditor's task and time budget pressure on audit quality at 10 Public Accounting Firms in Bandung which are registered with the Indonesian Institute of Certified Public Accountants (IAPI). The complexity of the auditor's task and time budget pressure as independent variables, audit quality as the dependent variable.

The research approach used in this research is descriptive analysis and verification using primary data. The sampling technique used is purposive sampling. From the established criteria, the number of samples taken is 55 auditors. Statistical analysis used in this research is validity test, reliability test, classical assumption test, multiple linear regression analysis, correlation coefficient, coefficient of determination, t test and f test.

Based on the results of the research conducted, it can be seen that there is a partial relationship between the complexity of the auditor's task and has a significant and negative effect on audit quality by 33.4%. Time budget pressure has a significant and negative effect on audit quality by 40.1%. The complexity of the auditor's task and time budget pressure simultaneously have a negative effect of 73.5%. This shows that the higher the complexity of the auditor's task and the tighter the time budget pressure, the lower the audit results.

Keywords: auditor's task complexity and time budget pressure