

ABSTRAK

Penelitian ini dilakukan untuk mengetahui besarnya pengaruh Audit Tenure, Fee Audit, dan Time Budget Pressure terhadap Kualitas Audit pada Kantor Akuntan Publik Wilayah Kota Bandung yang Terdaftar di Otoritas Jasa Keuangan.

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Populasi penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik Wilayah Kota Bandung yang Terdaftar di Otoritas Jasa Keuangan dengan jumlah total sampel sebanyak 49 auditor. Teknik sampling yang digunakan dalam penelitian ini adalah Non Probability Sampling dengan teknik menggunakan metode Purposive Sampling. Pada penelitian ini data yang digunakan adalah data primer dengan teknik pengumpulan data melalui kuesioner. Analisis statistik yang digunakan yaitu uji validitas, uji reliabilitas, analisis regresi linier berganda, analisis koefisien korelasi, dan analisis koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah metode statistik uji t (parsial) dan metode statistik uji F (simultan).

Berdasarkan hasil penelitian yang dilakukan, dapat diketahui bahwa Audit Tenure berpengaruh signifikan terhadap Kualitas Audit sebesar 27,40%. Fee Audit berpengaruh signifikan sebesar 13,81%. Time Budget Pressure berpengaruh signifikan sebesar 32,05%. Secara bersamaan, Audit Tenure, Fee Audit, dan Time Budget Pressure berpengaruh signifikan terhadap Kualitas Audit sebesar 67,2%. Sementara itu 32,8% merupakan pengaruh variabel lain terhadap Kualitas Audit yang tidak diteliti oleh peneliti.

Kata Kunci: Audit Tenure, Fee Audit, Time Budget Pressure, Kualitas Audit.

ABSTRACT

This study aims to determine the influence of Audit Tenure, Fee Audit and Time Budget Pressure on Audit Quality, at Public Accounting Firms in Bandung City registered with the Financial Services Authority (Otoritas Jasa Keuangan).

The research method employed in this study was a quantitative method with descriptive and verificative approaches. The population of this study consisted of auditors working at Public Accounting Firms in Bandung City registered with the Financial Services Authority, with a total sample of 49 auditors. The sampling technique used in this study was Non-Probability Sampling using the Purposive Sampling method. The data used in this study were primary data collected through questionnaires. The statistical analyses employed included validity testing, reliability testing, multiple linear regression analysis, correlation coefficient analysis, and coefficient of determination analysis. Meanwhile, hypothesis testing was conducted using the t-test (partial) and the F-test (simultaneous).

Based on the results of the study, it was found that Audit Tenure had a significant effect on Audit Quality by 27.40%. Audit Fee had a significant effect on Audit Quality by 13.81%. Time Budget Pressure had a significant effect on Audit Quality by 32.05%. Simultaneously, Audit Tenure, Audit Fee, and Time Budget Pressure had a significant effect on Audit Quality by 67.2%. Meanwhile, the remaining 32.8% was influenced by other variables affecting Audit Quality that were not examined in this study.

Keywords: *Audit Tenure, Audit Fee, Time Budget Pressure, Audit Quality.*