

ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh Kompetensi Auditor, Independensi Auditor, dan *Time Budget Pressure* terhadap Kualitas Audit pada Kantor Akuntan Publik di Kota Bandung yang terdaftar di Badan Pemeriksa Keuangan (BPK).

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Populasi penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di Kota Bandung yang terdaftar di Badan Pemeriksa Keuangan (BPK) dengan jumlah sampel sebanyak 23 auditor. Data yang digunakan merupakan data primer yang diperoleh melalui penyebaran kuesioner. Analisis statistik yang digunakan meliputi uji validitas, uji reliabilitas, analisis regresi linier berganda, analisis koefisien korelasi, analisis koefisien determinasi, uji t (parsial), dan uji F (simultan).

Hasil penelitian menunjukkan bahwa Kompetensi Auditor berpengaruh positif terhadap Kualitas Audit sebesar 19,97%. Independensi Auditor berpengaruh positif terhadap Kualitas Audit sebesar 39,29%. *Time Budget Pressure* berpengaruh negatif terhadap Kualitas Audit sebesar 10,35%. Secara simultan, Kompetensi Auditor, Independensi Auditor, dan *Time Budget Pressure* berpengaruh terhadap Kualitas Audit sebesar 69,6%. Sementara itu, sebesar 30,4% merupakan pengaruh variabel lain terhadap Kualitas Audit yang tidak diteliti oleh peneliti.

Kata Kunci: Kompetensi Auditor, Independensi Auditor, *Time Budget Pressure*, Kualitas Audit.

ABSTRACT

This study was conducted to determine the effect of Auditor Competence, Auditor Independence, and Time Budget Pressure on Audit Quality at Public Accounting Firms in Bandung City registered with the Supreme Audit Agency (BPK).

The research method used was quantitative with a descriptive and verification analysis approach. The study population was auditors working at Public Accounting Firms in Bandung City registered with the Supreme Audit Agency (BPK), with a sample size of 23 auditors. The data used were primary data obtained through questionnaires. Statistical analysis included validity testing, reliability testing, multiple linear regression analysis, correlation coefficient analysis, coefficient of determination analysis, t-test (partial), and F-test (simultaneous).

The results showed that Auditor Competence had a positive effect on Audit Quality of 19.97%. Auditor Independence had a positive effect on Audit Quality of 39.29%. Time Budget Pressure had a negative effect on Audit Quality of 10.35%. Simultaneously, auditor competence, auditor independence, and time-budget pressure influence audit quality by 69.6%. Meanwhile, 30.4% is the influence of other variables on audit quality that were not examined by the researcher.

Keywords: *Auditor Competence, Auditor Independence, Time Budget Pressure, Audit Quality.*