

ABSTRAK

Penelitian ini bertujuan untuk mengetahui, menganalisis, dan menjelaskan pengaruh *time budget pressure* dan skeptisisme profesional terhadap kualitas audit dengan etika auditor sebagai variabel moderasi pada Badan Pemeriksa Keuangan (BPK) Perwakilan Provinsi Banten.

Metode penelitian yang digunakan adalah pendekatan kuantitatif dengan metode deskriptif dan verifikatif. Data primer dikumpulkan melalui penyebaran kuesioner kepada auditor. Populasi dalam penelitian ini adalah auditor pada BPK Perwakilan Provinsi Banten, dengan sampel sebanyak 36 auditor yang ditentukan melalui teknik *probability sampling* menggunakan metode *simple random sampling*. Teknik analisis data yang digunakan meliputi analisis koefisien determinasi serta pengujian hipotesis melalui analisis regresi moderasi (*Moderated Regression Analysis/MRA*) dengan uji-t (parsial) dan uji-F (simultan) dibantu perangkat lunak IBM SPSS Statistics Versi 26.

Hasil penelitian menunjukkan bahwa secara parsial, *time budget pressure* berpengaruh negatif terhadap kualitas audit sebesar 45,3%, dan skeptisisme profesional berpengaruh positif dan signifikan terhadap kualitas audit sebesar 59,1%. Secara simultan, *time budget pressure* dan skeptisisme profesional berpengaruh signifikan terhadap kualitas audit sebesar 63,3%, sedangkan sisanya sebesar 36,7% dipengaruhi oleh faktor lain yang tidak diteliti. Hasil pengujian moderasi menunjukkan bahwa etika auditor mampu memperlemah pengaruh negatif *time budget pressure* terhadap kualitas audit dengan kontribusi moderasi sebesar 12,9% dan etika auditor juga terbukti mampu memperkuat pengaruh positif skeptisisme profesional terhadap kualitas audit dengan kontribusi moderasi sebesar 16%.

Kata Kunci: *Time Budget Pressure*, Skeptisisme Profesional, Kualitas Audit, Etika Auditor

ABSTRACT

This study aims to determine, analyze, and explain the effect of time budget pressure and professional skepticism on audit quality moderated by auditor ethics at the Representative Office of the Audit Board of the Republic of Indonesia (BPK) of Banten Province.

The research method employs a quantitative approach with descriptive and verification methods. Primary data were gathered through questionnaires distributed to the auditors. The population in this study comprises auditors working at the BPK Representative Office of Banten Province, with a sample of 36 auditors selected via a probability sampling technique using the simple random sampling method. Data analysis techniques include determination analysis and hypothesis testing using Moderated Regression Analysis (MRA) with partial t-test and simultaneous F-test, processed using IBM SPSS Statistics Version 26 software.

The results of this study indicate that, partially, time budget pressure has a negative effect on audit quality, with a contribution of 45.3%, while professional skepticism has a positive and significant effect on audit quality, with a contribution of 59.1%. Simultaneously, time budget pressure and professional skepticism have a significant effect on audit quality, with a combined contribution of 63.3%, while the remaining 36.7% is influenced by other factors not examined in this study. Furthermore, the moderation analysis reveals that auditor ethics weakens the negative effect of time budget pressure on audit quality, with a moderating contribution of 12.9%. Auditor ethics also strengthens the positive effect of professional skepticism on audit quality, with a moderating contribution of 16.0%.

Keywords: Time Budget Pressure, Professional Skepticism, Audit Quality, Auditor Ethics.