

ABSTRAK

Raymond Tuahman Sitanggang, NIM 7183520337. “Pengaruh *Fee Audit*, Kompetensi, Independensi, dan Tekanan Anggaran Waktu Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik di Kota Medan Tahun 2022)”. Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Medan Tahun 2022.

Penelitian ini bertujuan untuk mengetahui pengaruh *fee audit* terhadap kualitas audit, pengaruh kompetensi terhadap kualitas audit, pengaruh independensi terhadap kualitas audit, pengaruh tekanan anggaran waktu terhadap kualitas audit, dan pengaruh *fee audit*, kompetensi, independensi, dan tekanan anggaran waktu terhadap kualitas audit.

Populasi dalam penelitian ini yaitu auditor yang bekerja di Kantor Akuntan Publik di Kota Medan pada Tahun 2022. Sampel penelitian yang didapatkan 40 responden. Metode yang digunakan dalam pengambilan sampel yaitu metode *purposive sampling*. Uji validitas data menggunakan Korelasi Product Moment dan Uji reliabilitas menggunakan Cronbach Alpha. Seluruh pertanyaan dinyatakan valid dan reliabel. Teknik analisis data dalam penelitian ini menggunakan regresi berganda serta uji hipotesis (Uji T dan Uji F).

Hasil Penelitian memperlihatkan bahwa variabel *fee audit* tidak berpengaruh secara parsial terhadap kualitas audit, variabel kompetensi berpengaruh signifikan secara parsial terhadap kualitas audit, variabel independensi tidak berpengaruh terhadap kualitas audit, tekanan anggaran waktu tidak berpengaruh terhadap kualitas audit serta *fee audit*, kompetensi, independensi, dan tekanan anggaran waktu secara simultan berpengaruh terhadap kualitas audit. Uji koefisien determinasi memperlihatkan bahwa 25% kualitas audit dapat dijelaskan oleh variabel *fee audit*, kompetensi, independensi dan tekanan anggaran waktu.

Kata Kunci : *Fee Audit*, Kompetensi, Independensi, dan Tekanan Anggaran Waktu.

ABSTRACT

Raymond Tuahman Sitanggang, NIM 7183520337. "The Influence of Audit Fees, Competence, Independence, and Time Budget Pressure on Audit Quality (Empirical Study on Public Accounting Firms in Medan City in 2022)". Department of Accounting, Faculty of Economics, Universitas Negeri Medan in 2022.

The Purpose of this study was to determine the effect of audit fees on audit quality, the effect of competence on audit quality, the effect of independence on audit quality, the effect of time budget pressure on audit quality, and the effect of audit fees, competence, independence, and time budget pressure on audit quality.

The population in this study are auditors who work at the Public Accounting Firm in Medan City in 2022. The research sample obtained was 40 respondents. The method used in sampling is purposive sampling method. Test the validity of the data using Product Moment Correlation and reliability test using Cronbach Alpha. All questions were declared valid and reliable. The data analysis technique in this study used multiple regression and hypothesis testing (T test and F test).

The results showed that the audit fee variable had no partial effect on audit quality, the competence variable had a partially significant effect on audit quality, the independence variable had no partial effect on audit quality, time budget pressure had no partial effect on audit quality and audit fees, competence, independence, and time budget pressure simultaneously affect audit quality. The coefficient of determination test shows that 25% of audit quality can be explained by the variables of audit fees, competence, independence and time budget pressure.

Keywords: Audit Fee, Competence, Independence, and Time Budget Pressure.

