

ABSTRACT

Bella Tasya Sylvia, NIM : 7193520028. "The Influence of Experience, Due Professional Care, and Time Budget Pressure on Audit Quality in Public Accounting Firms in Medan City". Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, Universitas Negeri Medan in 2023.

The problem in this study is audit quality, which means that the attitude of an auditor who does not report his audit report with a reasonable opinion without providing a report containing material errors or fraud is a concept of audit quality. High audit quality will minimize doubts about financial scandals that can destroy the public on financial reports so that audit results can be influenced by users in making decisions. The purpose of this study was to determine and analyze the effect of experience, due professional care and time budget pressure on audit quality in public accounting firms in the city of Medan.

This research was conducted at the Regional Public Accounting Firm in Medan City. The sampling technique in this research used a purposive sampling technique so that the total sample was 66 auditors, with a population of 8 KAPs. The analysis used in this study is multiple regression analysis.

The results showed that: experience $t_{count} > t_{table}$ ($16,473 > 1,998$) or significant (sig-t) of 0,000 less than $e = 5\%$ (0.05), due professional care $t_{count} > t_{table}$ ($0,638 < 1,998$) or significant (sig-t) of 0.526 greater than $e = 5\%$ (0.05), time budget pressure $t_{count} > t_{table}$ ($2.851 > 1.998$) or significant (sig-t) of 0.006 less than $e = 5\%$ (0.05). The effect of experience, due professional care, and time budget pressure is that $F_{count} > F_{table}$ in the study where $29,537 > 2.75$ and a significant value of $0.00 < 0.05$.

The conclusion of this study is that experience has a positive effect on audit quality, due professional care has no effect on audit quality, time budget pressure has an effect on audit quality. The influence of experience, due professional care, and time budget pressure together have a positive effect on audit quality.

Keywords: Experience, Due Professional Care, Time Budget Pressure and Audit Quality.

ABSTRAK

Bella Tasya Sylvia, NIM : 7193520028. “Pengaruh Pengalaman, *Due Professional Care*, Dan *Time Budget Pressure* Terhadap Kualitas Audit Pada Kantor Akuntan Publik Wilayah Kota Medan”. Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2023.

Permasalahan dalam penelitian ini adalah kualitas audit menyebabkan bahwa sikap seorang auditor yang tidak melaporkan laporan auditnya dengan pendapat yang wajar tanpa memberikan laporan yang mengandung kesalahan material atau kecurangan merupakan konsep kualitas audit. Kualitas audit yang tinggi akan meminimalisir keraguan mengenai skandal keuangan yang dapat menghancurkan publik pada laporan keuangan sehingga hasil pemeriksaan dapat dipengaruhi oleh pihak pengguna dalam melakukan pengambilan keputusan. Tujuan penelitian ini adalah untuk mengetahui dan menganalisis pengaruh pengalaman, *due professional care* dan *time budget pressure* terhadap kualitas audit pada kantor akuntan publik di wilayah kota medan.

Penelitian ini dilakukan pada Kantor Akuntan Publik Wilayah Kota Medan. Teknik pengambilan sampel dalam penelitian ini menggunakan Teknik *purposive sampling* sehingga jumlah sampel sebanyak 66 auditor, dengan populasi 8 KAP. Analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda.

Hasil penelitian menunjukkan bahwa : pengalaman nilai thitung > ttabel ($16.473 > 1.998$) atau signifikan (sig-t) sebesar 0.000 lebih kecil dari $\alpha = 5\%$ (0.05), *due professional care* nilai thitung > ttabel ($0.638 < 1.998$) atau signifikan (sig-t) sebesar 0.526 lebih besar dari $\alpha = 5\%$ (0.05), *time budget pressure* nilai thitung > ttabel ($2.851 > 1.998$) atau signifikan (sig-t) sebesar 0.006 lebih kecil dari $\alpha = 5\%$ (0.05). Pengaruh pengalaman, *due professional care*, dan *time budget pressure* bahwa $F_{hitung} > F_{tabel}$ dalam penelitian yang dimana $29.537 > 2.75$ dan nilai signifikan $0.00 < 0.05$.

Kesimpulan penelitian ini pengalaman berpengaruh positif terhadap kualitas audit, *due professional care* tidak berpengaruh terhadap kualitas audit, *time budget pressure* berpengaruh terhadap kualitas audit. Pengaruh pengalaman, *due professional care*, dan *time budget pressure* berpengaruh positif secara bersama-sama terhadap kualitas audit.

Kata Kunci : Pengalaman, *Due Professional Care*, *Time Budget Pressure* dan Kualitas Audit.