

ABSTRACT

Bropolica Nababan : 7202220005. *The Influence of Audit Tenure, Time Budget Pressure and Professional Ethics on Audit Quality (Case Study of Auditors Working in KAP Medan City). Accounting Study Program, Faculty of Economics, Medan State University 2025.*

The problem in this research is that there are still violations and errors in financial reports disclosed by auditors which are caused by various factors. This research aims to examine the influence of Audit Tenure, Time Budget Pressure and Professional Ethics on audit quality.

The population of this research is auditors who work in Public Accounting Firms in Medan City. The sampling technique used purposive sampling with a total of 64 auditors as respondents. The data collection technique is by distributing questionnaires to 7 KAP in Medan City. Data analysis techniques are descriptive statistical analysis, classical assumption testing, multiple linear regression analysis, and hypothesis testing using SPSS v.30 software.

Partial test results show that Audit Tenure has a positive effect on Audit Quality with a sig-t value of $0.006 < 0.05$. Time Budget Pressure has a positive effect on Audit Quality with a sig-t value of $0.001 < 0.05$. Professional Ethics has a positive effect on Audit Quality with a sig-t value of $0.013 < 0.05$.

The conclusion of this research is that Audit Tenure influences Audit Quality, Time Budget Pressure influences Audit Quality and Professional Ethics influences Audit Quality.

Keyword : Audit Tenure, Time Budget Pressure, Etika Profesi, Audit Quality

ABSTRAK

Bropolica Nababan : 7202220005. Pengaruh Audit Tenure, *Time Budget Pressure* dan Etika Profesi terhadap Kualitas Audit (Studi Kasus pada Auditor yang Bekerja di KAP Kota Medan). Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2025.

Permasalahan dalam penelitian ini adalah masih adanya pelanggaran maupun kesalahan dalam laporan keuangan yang diungkapkan oleh auditor yang disebabkan oleh berbagai faktor. Penelitian ini bertujuan untuk menguji Pengaruh Audit Tenure, *Time Budget Pressure* dan Etika Profesi terhadap kualitas Audit.

Populasi penelitian ini yaitu para auditor yang bekerja di Kantor Akuntan Publik di Kota Medan. Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah responden 64 auditor. Teknik pengumpulan data yaitu dengan menyebarkan kuesioner pada 7 KAP di Kota Medan. Teknik analisis data yaitu analisis statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda, dan uji hipotesis menggunakan *software* SPSS v.30

Hasil pengujian secara parsial menunjukkan bahwa Audit Tenure berpengaruh positif terhadap Kualitas Audit dengan nilai $\text{sig-t } 0,006 < 0,05$. *Time Budget Pressure* berpengaruh positif terhadap Kualitas Audit dengan nilai $\text{sig-t } 0,001 < 0,05$. Etika Profesi berpengaruh positif terhadap Kualitas Audit dengan nilai $\text{sig-t } 0,013 < 0,05$.

Kesimpulan penelitian ini yaitu Audit Tenure berpengaruh terhadap Kualitas Audit, *Time Budget Pressure* berpengaruh terhadap Kualitas Audit dan Etika Profesi berpengaruh terhadap Kualitas Audit.

Kata Kunci : Audit Tenure, *Time Budget Pressure*, Etika Profesi, Kualitas Audit

