

ABSTRAK

Nurlaily Rizky, NIM. 7111620004. Pengaruh Kompetensi, Independensi, Etika Auditor, *Time Budget Pressure* dan *Due Professional Care* terhadap Kualitas Audit pada Kantor Akuntan Publik di Medan. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2016

Permasalahan yang dibahas dalam penelitian ini adalah apakah terdapat pengaruh secara simultan antara kompetensi, independensi, etika auditor, *time budget pressure* dan *due profesional care* terhadap kualitas audit. Penelitian ini bertujuan untuk menguji pengaruh secara simultan antara kompetensi, independensi, etika auditor, *time budget pressure* dan *due profesional care* terhadap kualitas audit.

Populasi yang digunakan dalam penelitian ini adalah seluruh auditor yang bekerja pada kantor akuntan publik yang terdapat di kota Medan dengan cara menyebarkan kuesioner. Teknik analisis data yang digunakan adalah uji t atau parsial dan uji F atau simultan dengan menggunakan SPSS versi 18.0.

Hasil perhitungan menunjukkan nilai t_{hitung} kompetensi $1,788 > t_{tabel}$ $1,677$, nilai t_{hitung} independensi $3,200 > t_{tabel}$ $1,677$, nilai t_{hitung} etika auditor $4,001 > t_{tabel}$ $1,677$, nilai t_{hitung} *time budget pressure* $3,371 > t_{tabel}$ $1,677$, dan nilai t_{hitung} *due profesional care* $2,358 > t_{tabel}$ $1,677$. Dari hasil perhitungan diperoleh nilai F_{hitung} sebesar $4,188$ sedangkan nilai F_{tabel} $3,195$ ($4,188 > 3,195$) dengan signifikan ($0,004 < 0,05$) sehingga dapat disimpulkan bahwa kompetensi, independensi, etika auditor, *time budget pressure*, dan *due profesional care* secara simultan berpengaruh signifikan terhadap kualitas audit.

Kesimpulan penelitian ini adalah kompetensi, independensi, etika auditor, *time budget pressure* dan *due profesional care* berpengaruh terhadap kualitas audit pada kantor akuntan publik di Medan.

Kata Kunci: Kompetensi, Independensi, Etika Auditor, *Time Budget Pressure*, *Due Professional Care*, Kualitas Audit.

ABSTRACT

Nurlaily Rizky, NIM. 7111620004. The Influence of Competence, Independence, Auditor Ethique, Time Budget Pressure and Due Professional Care against Audit Quality at Public Accountant Office in Medan. Skripsi, Department of Accounting, Faculty of Economics, University of Medan, 2016.

The problem in this research is there the influence simulatenously among competence, independence, auditor ethique, time budget pressure and due profesional care against audit quality. This research aims to test the influence simultaneously among competence, independence, auditor ethique, time budget pressure and due profesional care against audit quality.

The population used in this research is all auditors that work at public accountant office in Medan by spreading questionnaire. The data analysis technique used is t-test or parsial and F-test or simultan by using SPSS version 18.0.

The result of calculation shows that the value of t_{test} for competence 1.788 > t_{table} 1.677, the value of $t_{calculation}$ for independence 3.200 > t_{table} 1.677, the value of $t_{calculation}$ auditor ethique 4.001 > t_{table} 1.677, the value $t_{calculation}$ time budget pressure 3,371 > t_{table} 1,677, and nilai $t_{calculation}$ due professional care 2,358 > t_{table} 1,677. From the result of calculation it is obtained that the value of $F_{calculation}$ as amount 4.188 meanwhile the value of F_{table} 3.195 (4.188 > 3.195) with significance (0.004 < 0.05) so it could be concluded that competence, independence, auditor ethique, time budget pressure, and due profesional care simultaneously has influenced significantly against audit quality.

The conclusion of this research is that competence, independence, auditor ethique, time budget pressure and due profesional care have influenced against audit quality at public accountant office in Medan.

Keywords: Competence, Independence, Auditor ethique, Time Budget Pressure, Due Professional Care, Audit quality.