THE INFLUENCE OF AUDIT FEE, COMPETENCE, INDEPENDENCE, AUDITOR ETHICS AND TIME BUDGET PRESSURE ON AUDIT QUALITY
(Study at the Auditor of the KAP in Semarang)

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ABSTRACT

The problem of low quality audit has been the public spotlight in the involvement of public accountants in it. So that several Public Accounting Firms are suspended by the Minister of Finance for violations. This study aims to determine the effect of audit fees, competence, independence, auditor ethics and time budget pressure on audit quality.

The type of research used is quantitative. With a population auditor working at the Public Accountant Firm in Semarang. Sampling technique in this research use simple random sampling so get 45 respondents. Data was obtained by distributing questionnaires to several auditors working at the Semarang Public Accountant firms. This research uses multiple linear regression analysis.

Based on the result of this research, it can be concluded that competence, auditor ethics, and time budget pressure have a positive effect on audit quality. The audit fee negatively affect audit quality and independence has no effect on audit quality.

Keywords: *audit fee, competence, independence, auditor ethics, time budget pressure, and audit quality.*

PENGARUH *FEE* AUDIT, KOMPETENSI, INDEPENDENSI, ETIKA AUDITOR DAN *TIME BUDGET PRESSURE* TERHADAP KUALITAS AUDIT
(Studi pada Auditor KAP di Semarang)

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ABSTRAK

Permasalahan mengenai rendahnya kualitas audit telah menjadi sorotan masyarakat dengan adanya keterlibatan akuntan publik didalamnya. Sehingga beberapa Kantor Akuntan Publik dibekukan izinnya oleh menteri keuangan karena melakukan pelanggaran. Penelitian ini bertujuan untuk mengetahui pengaruh *fee* audit, kompetensi, independensi, etika auditor dan *time budget pressure* terhadap kualitas audit.

Jenis penelitian yang digunakan adalah kuantitatif. Dengan populasi auditor yang bekerja pada Kantor Akuntan Publik di Semarang. Teknik pengambilan sampel dalam penelitian ini menggunakan *simple random sampling* sehingga mendapatkan 45 responden. Data diperoleh dengan menyebarkan kuesioner kepada beberapa auditor yang bekerja di Kantor Akuntan Publik Semarang. Penelitian ini menggunakan analisis regresi linier berganda.

Berdasarkan hasil penelitian ini, dapat disimpulkan bahwa kompetensi, etika auditor, dan *time budget pressure* berpengaruh positif terhadap kualitas audit. *Fee* audit berpengaruh negatif terhadap kualitas audit dan independensi tidak berpengaruh terhadap kualitas audit.

Kata kunci: *fee* audit, kompetensi, independensi, etika auditor, *time budget pressure*, dan kualitas audit.