

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh *due professional care* terhadap kualitas audit pada Kantor Akuntan Publik di Surabaya, pengaruh *time budget pressure* terhadap kualitas audit pada Kantor Akuntan Publik di Surabaya, dan pengaruh pengalaman auditor terhadap kualitas audit pada Kantor Akuntan Publik di Surabaya.

Penelitian ini tergolong penelitian kausal kooperatif. Populasi dalam penelitian ini meliputi seluruh staf auditor pada Kantor Akuntan Publik (KAP) yang terdaftar pada Direktori Institut Akuntan Publik Indonesia (IAPI) tahun 2014 di wilayah surabaya. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Kriteria penentuan sampel yang digunakan penelitian ini yaitu responden yang memiliki jabatan yaitu partner, senior dan njunior auditor yang mempunyai masa kerja minimal 1 tahun. Sampel yang digunakan adalah 10 KAP yang berada di Kota Surabaya dan data yang digunakan merupakan jenis kuesioner yang disebar di Kantor Akuntan Publik. Metode analisis data yang digunakan adalah analisis statistik yang perhitungannya dilakukan dengan menggunakan SPSS (*Statistical Product and Service Solution*).

Berdasarkan hasil penelitian menunjukkan bahwa *due professional care* berpengaruh signifikan terhadap kualitas audit hal ini dibuktikan dengan hasil pengujian dengan uji t yang menunjukkan nilai signifikansi lebih kecil dari 0,05 yaitu sebesar 0,018, selain itu t hitung $>$ t tabel yaitu $2,455 > 2,013$. Sikap profesional dan kecermatan yang ditunjukkan auditor merupakan cermin kualitas kerjanya secara keseluruhan. *Time budget pressure* berpengaruh signifikan terhadap kualitas audit hal ini dibuktikan dengan hasil pengujian dengan uji t yang menunjukkan nilai signifikansi lebih kecil dari 0,05 yaitu sebesar 0,048 selain itu t hitung $>$ t tabel yaitu $2,032 > 2,013$. Ketepatan waktu dalam menyelesaikan tugas audit akan menimbulkan tekanan bagi auditor untuk menyelesaikan pekerjaan sesuai waktu yang telah dianggarkan. Pengalaman auditor berpengaruh signifikan terhadap kualitas audit hal ini dibuktikan dengan hasil pengujian dengan uji t yang menunjukkan nilai signifikansi lebih kecil dari 0,05 yaitu sebesar 0,000 hitung $>$ t tabel yaitu $6,905 > 2,013$. Semakin lama pengalaman kerja yang dimiliki auditor maka akan semakin baik kualitas audit. Adapun saran untuk penelitian selanjutnya sebaiknya menambah variabel penelitian dan ruang lingkup penelitian yang lebih luas agar hasil penelitian lebih lengkap.

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

ABSTRACT

This research is meant to analyze the influence of due professional care to the audit quality at the Public Accountant Firm in Surabaya, the influence of time budget pressure to the audit quality at Public Accountant Firm in Surabaya, and the influence of the auditor experience to the audit quality at Public Accountant Firm in Surabaya.

This research is cooperative casual research. The population is all auditor staffs at Public Accountant Firm (KAP) which are listed in the directory of Institute of Indonesia Chartered Accountants in 2004 in the area of Surabaya. The sample collection technique has been carried out by using purposive sampling. The sample determination criteria is the respondent who has position as partner, senior and junior auditor who have been working at least 1 year. The samples are 10 Public Accountant Firms which are located in Surabaya city and the data which have been applied is the questionnaires which have been issued at Public Accountant Firm. The data analysis method has been done by using statistical analysis in which the calculation is conducted by using SPSS (*Statistical Product and Service Solution*).

Based on the result of the research shows that due professional care give significant influence to the audit quality and it has been proven by the result of t test which shows that its significance value is smaller than 0.05 which is 0.018; moreover the result of t test > t table is $2.455 > 2.013$. The professionalism and the accuracy which shows the auditor is the reflection the overall work performance of auditors. Time budget pressure gives significant influence to the audit quality and it has been proven by the result of t test which shows its significance value is smaller than 0.05 which is 0.048 moreover the t count > t table i.e. $2.032 > 2.013$. The timeliness in finishing audit tasks will make pressure for the auditor in finishing their works in accordance with the allocated time.

Auditor experience give significant influence to the audit quality it has been proven by the result of t test shows that its significance value is smaller than 0.05 i.e. 0.000; t count > t table i.e. $6.905 > 2.013$. When the auditor has a lot working experience, the audit quality of the auditor will be better. It is suggested that the following research should add research variable and wide research scope so that the result of the research will be complete.

Keywords: Due professional care, time budget pressure, auditor experience and audit quality.

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Nama Mahasiswa

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Tanggal Masuk

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Abstrak ini adalah memang betul translasi dari LAB BAHASA Sesuai dengan aslinya yang telah disetujui oleh dosen pembimbing.

Petugas LAB BAHASA