

ABSTRACT

This study aims to determine the effects of professional skepticism (SP), workload (BK), audit experience (PA) and time limits (BW), on audit quality (KA). Hypothesis proposed is skepticism professional auditor significantly affects the audit quality, work load significantly affects audit quality, audit experience has significant effect on audit quality and time limits has significant effect on audit quality.

The object of this study includes Public Accounting Firm located in DKI Jakarta. The sample used is simple random sampling and obtained 97 samples. Hypotheses were tested using multiple regression analysis.

The results of this study indicate that professional skepticism, workload, audit experience and time limits simultaneously has a significant effect on audit quality. partially professional skepticism, audit experience and time limits have a significant effect on audit quality

Keywords: Audit quality, professional skepticism, workload, audit experience, the time limits.



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh skeptisisme profesional (SP), beban kerja (BK), pengaruh pengalaman audit (PA) dan batasan waktu (BW), terhadap kualitas audit (KA). Hipotesis yang diajukan adalah skeptisisme profesional auditor berpengaruh terhadap kualitas audit, beban kerja berpengaruh secara signifikan terhadap kualitas audit, pengalaman audit berpengaruh terhadap kualitas audit dan batasan waktu berpengaruh terhadap kualitas audit.

Objek penelitian ini meliputi Kantor Akuntan Publik yang bertempat kedudukan di DKI Jakarta. Sampel yang digunakan adalah *simple random sampling* dan diperoleh 97 sampel. Hipotesis diuji menggunakan analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa skeptisisme profesional, beban kerja, pengalaman audit dan batasan waktu secara bersama-sama berpengaruh signifikan terhadap kualitas audit, secara parsial skeptisisme profesional, pengalaman audit dan batasan waktu berpengaruh signifikan terhadap kualitas audit.

Kata kunci: Kualitas Audit, skeptisisme profesional, beban kerja, pengalaman audit, batasan waktu

