

ABSTRAK

This study aims to determine the effect of auditor professional ethics on audit quality, auditor time pressure on audit quality, and auditor independence audit quality.

The population in this study is from the Public Accountant Office (KAP) in the Jakarta area. The sample used by 100 respondents, namely auditors who participated in the Coaching Education program

continued (PPL) held by the Indonesian Institute of Certified Public Accountants (IAPI) Meanwhile, to answer hypothetical research

use multiple regression analysis and then do classic assumptions.

With the method of sampling convenience methods.

Based on the results of this study, it can be concluded that professional ethics has been

affected by audit quality. So the higher the ethics possessed by auditors, time pressure has not been affected by audit quality. That can conclude that time pressure made by the auditor will reduce audit quality and audit reporting, while the attitude of independence improves audit quality.

Keywords: Audit Quality, Auditor Professional Ethics, Auditor Time Pressure, and Auditor Independence



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh etika profesi auditor terhadap kualitas audit, tekanan waktu auditor terhadap kualitas audit, dan independensi auditor terhadap kualitas audit.

Populasi dalam penelitian ini adalah dari Kantor Akuntan Publik (KAP) di wilayah Jakarta. Sampel yang digunakan oleh 100 responden, yaitu auditor yang mengikuti acara Pendidikan Pembinaan

lanjutan (PPL) yang di selenggarakan oleh Institut Akuntan Publik Indonesia (IAPI) Sementara itu, untuk menjawab penelitian hipotesis

menggunakan analisis regresi berganda dan kemudian dilakukan asumsi klasik.

Dengan metode pengambilan sampel metode convenience.

Berdasarkan hasil penelitian ini, dapat disimpulkan bahwa etika profesi telah dipengaruhi kualitas audit. Jadi semakin tinggi etika yang dimiliki oleh auditor, tekanan waktu belum dipengaruhi kualitas audit. Itu bisa menyimpulkan bahwa tekanan waktu yang dibuat oleh auditor akan menurunkan kualitas audit dan pelaporan audit, sedangkan sikap independensi meningkatkan kualitas audit.

Kata Kunci : Kualitas Audit, Etika Profesi Auditor, Tekanan Waktu Auditor, dan Independensi Auditor

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