

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Audit Fee*, *Time Budget Pressure*, Spesialisasi Audit Terhadap Kualitas Audit Dengan Komite Audit Sebagai Variabel Moderasi. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2019. Sampel dalam penelitian ini sebanyak 155 dari 31 perusahaan yang diperoleh dari website resmi www.idx.co.id. Teknik pengambilan sampel yang digunakan dalam penelitian adalah metode *Purposive Sampling*. Metode penelitian ini menggunakan data sekunder yang diolah dengan SPSS 26. Pengujian hipotesis ini dilakukan melalui uji *Moderated Regression Analysis (MRA)*.

Hasil penelitian menunjukkan bahwa 1) variabel *audit fee* berpengaruh positif terhadap kualitas audit 2) variabel *time budget pressure* berpengaruh positif terhadap kualitas audit 3) variabel spesialisasi audit berpengaruh positif terhadap kualitas audit 4) variabel komite audit tidak mampu memoderasi variabel *audit fee* terhadap kualitas audit 5) variabel komite audit tidak mampu memoderasi variabel *time budget pressure* terhadap kualitas audit 6) variabel komite audit mampu memoderasi variabel spesialisasi audit terhadap kualitas audit.

Kata Kunci : Kualitas Audit, *Audit Fee*, *Time Budget Pressure*, Spesialisasi Audit, dan Komite Audit.

ABSTRACT

This research aims to test and obtain empirical evidence regarding the influence of Audit Fees, Time Budget Pressure, Audit Specialization on Audit Quality With Audit Committees as Moderation Variables. The population in this study is a manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2015-2019. The sample in this study was 155 from 31 companies obtained from the official website of the www.idx.co.id. The sampling technique used in the study is the Purposive Sampling method. This research method uses secondary data processed with SPSS 26. Testing of this hypothesis is carried out through the Moderated Regression Analysis (MRA) test.

The results showed that 1) audit fee variables have a positive effect on audit quality 2) time budget pressure variables have a positive effect on audit quality 3) audit specialization variables have a positive effect on audit quality 4) audit committee variables are not able to moderate audit fee variables to audit quality 5) audit committee variables are not able to moderate time budget pressure variables on audit quality 6) committee variables Audit is able to moderate the variable specialization of the audit to the quality of the audit.

Keywords : Audit Quality, Audit Fee, Time Budget Pressure, Audit Specialization, and Audit Committee.