

**THE INFLUENCE TIME BUDGET PRESSURE, THE COMPLEXITY OF THE  
AUDIT, DUE PROFESSIONAL CARE ON QUALITY AUDIT IN WEST  
JAKARTA**

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**ABSTRACT**

The purpose of this research to examine the effect of time budget pressure, the complexity of the audit, partially due profesional care on audit quality in KAP West Jakarta.

The sampling method used in this research is the "Simple Random Sampling Method" was obtained 7 KAP in West Jakarta.

The results show that the partial pressure of time budget negatively affect the quality of the audit, the audit complexity negatively affect audit quality, and due profesional care negatively affect audit quality.

Keywords: time budget pressure, the complexity of the audit, due profesional care, quality audits.

## ABSTRAK

### ***PENGARUH TIME BUDGET PRESSURE, KOMPLEKSITAS AUDIT, DUE PROFESIONAL CARE TERHADAP KUALITAS AUDIT PADA KAP JAKARTA BARAT***

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## ABSTRAK

Tujuan penelitian ini untuk menguji pengaruh *time budget pressure*, kompleksitas audit, *due profesional care* secara parsial terhadap kualitas audit pada KAP Jakarta Barat.

Metode pengambilan sampel yang digunakan dalam penelitian ini adalah “Simple Random Sampling Method” diperoleh 7 KAP di Jakarta Barat.

Hasil pengujian menunjukkan bahwa secara parsial *time budget pressure* tidak berpengaruh secara signifikan terhadap kualitas audit, kompleksitas audit berpengaruh signifikan negatif terhadap kualitas audit, dan *due profesional care* tidak berpengaruh terhadap kualitas audit.

Kata kunci: *time budget plessure*, kompleksitas audit, *due profesional care*, kualitas audit.