ABSTRAK

PENGARUH PENGALAMAN AUDIT, INDEPENDENSI AUDITOR, DAN TEKANAN ANGGARAN WAKTU TERHADAP KUALITAS AUDIT
(Sensus pada Inspektorat Kabupaten Ciamis)

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Kualitas audit adalah aspek penting yang perlu dipertahankan dan ditingkatkan oleh auditor selama proses pengauditan, agar kepercayaan pengguna laporan keuangan dan masyarakat dapat meningkat. Penelitian ini bertujuan untuk mengetahui: (1) Pengalaman audit, independensi auditor, tekanan anggaran waktu, dan kualitas audit pada Inspektorat Kabupaten Ciamis. (2) Pengaruh pengalaman audit, independensi auditor, dan tekanan anggaran waktu secara parsial dan simultan terhadap kualitas audit pada Inspektorat Kabupaten Ciamis. Metode penelitian yang digunakan adalah metode kuantitatif deskriptif dengan pendekatan sensus. Teknik analisis data yang digunakan yaitu uji kualitas data, uji asumsi klasik, analisis korelasi, koefisien determinasi, analisis regresi linear berganda, dan pengujian hipotesis. Hasil penelitian ini menunjukkan bahwa: (1) Pengalaman audit, independensi auditor, tekanan anggaran waktu, dan kualitas audit termasuk dalam kategori baik. (2) Pengalaman audit berpengaruh positif dan signifikan secara parsial terhadap kualitas audit, independensi auditor tidak berpengaruh signifikan secara parsial terhadap kualitas audit, tekanan anggaran waktu berpengaruh negatif dan signifikan secara parsial terhadap kualitas audit, pengalaman audit, independensi auditor, dan tekanan anggaran waktu berpengaruh signifikan secara simultan terhadap kualitas audit.

Kata kunci: pengalaman audit, independensi auditor, tekanan anggaran waktu, kualitas audit

ABSTRACT

THE INFLUENCE OF AUDIT EXPERIENCE, AUDITOR INDEPENDENCE, AND TIME BUDGET PRESSURE ON AUDIT QUALITY

(*Census at the Ciamis Regency Inspectorate*)

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Audit quality is an important aspect that needs to be maintained and improved by auditors during the auditing process, so that the trust of users of financial statements and the public can increase. This study aims to determine: (1) Audit experience, auditor independence, time budget pressure, and audit quality at the Ciamis Regency Inspectorate. (2) The effect of audit experience, auditor independence, and time budget pressure partially and simultaneously on audit quality at the Ciamis Regency Inspectorate. The research method used is descriptive quantitative method with a census approach. The data analysis techniques used are data quality test, classical assumption test, correlation analysis, coefficient of determination, multiple linear regression analysis, and hypothesis testing. The results of this study indicate that: (1) Audit experience, auditor independence, time budget pressure, and audit quality are in the good category. (2) Audit experience has a partially positive and significant effect on audit quality, auditor independence has no partially significant effect on audit quality, time budget pressure has a partially negative and significant effect on audit quality, audit experience, auditor independence, and time budget pressure have a significant effect simultaneously on audit quality.

Keyword: *audit experience, auditor independence, time budget pressure, audit quality*