PENGARUH *DUE PROFESSIONAL CARE* DAN *TIME BUDGET PRESSURE* TERHADAP KUALITAS AUDIT DENGAN ETIKA AUDITOR SEBAGAI VARIABEL MODERATING PADA KANTOR AKUNTAN PUBLIK DI WILAYAH KOTA MEDAN

ABSTRAK

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Penelitian ini membahas tentang pengaruh *due professional care* dan *time budget pressure* terhadap kualitas audit dengan etika auditor sebagai variabel moderating. Penelitian ini dilakukan di 8 Kantor Akuntan Publik yang memiliki 86 auditor. Pendekatan penelitian yang digunakan dalam penelitian ini adalah metode kuantitatif. Jenis penelitian adalah penelitian survey. Sifat penelitian adalah explanatory survey. Dan untuk teknik pengumpulan data dalam penelitian ini menggunakan kuesioner. Dalam penelitian ini analisis data yang digunakan adalah pengujian outer model dan inner model. Dalam hasil penelitian ini menunjukkan bahwa secara parsial *due professional care* berpengaruh signifikan terhadap kualitas audit. Secara parsial *time budget pressure* berpengaruh signifikan terhadap kualitas audit. Sedangkan dalam hasil penelitian ini menunjukkan bahwa etika auditor tidak mampu memoderasi atau memperkuat maupun memperlemah *due professional care* terhadap kualitas audit. Dan etika auditor tidak mampu memoderasi atau memperkuat maupun memperlemah *time budget pressure* terhadap kualitas audit.

Kata Kunci : *Due Professional Care, Time Budget Pressure,* Kualitas Audit dan Etika Auditor

THE EFFECT OF DUE PROFESSIONAL CARE AND TIME BUDGET PRESSURE ON AUDIT QUALITY WITH ETHICS AUDITORS AS MODERATING VARIABLES IN THE PUBLIC ACCOUNTANT OFFICE IN THE CITY OF MEDAN

ABSTRACT

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This study discusses the effect of due professional care and time budget pressure on audit quality with auditor ethics as a moderating variable. This research was conducted in 8 public accounting firms which have 86 auditors. The research approach used in this research is quantitative methods. This type of research is survey research. The nature of the research is an explanatory survey. And for data collection techniques in this study using a questionnaire. In this study, the data analysis used was testing the outer model and inner model. The results of this study indicate that partially due professional care has a significant effect on audit quality. Partially time budget pressure has a significant effect on audit quality. Meanwhile, the results of this study indicate that auditor ethics is not able to moderate or strengthen or weaken due professional care on audit quality. And auditor ethics is unable to moderate or strengthen or weaken the time budget pressure on audit quality.

Keywords: Due Professional Care, Time Budget Pressure, Audit Quality and Auditor Ethics