ABSTRAK

Penelitian ini berfokus untuk mengetahui pengaruh perhatian profesional, waktu, anggaran, tanggung jawab, dan independensi terhadap kualitas audit pada Kantor Akuntan Publik (KAP) di Kota Medan. Data primer riset ini diperoleh melalui survei yang dilaksanakan terhadap auditor KAP Kota Medan, sedangkan jumlah pemeriksa KAP dijadikan sebagai data sekunder. Sebanyak 50 auditor berpartisipasi dalam penelitian ini. Metode pengambilan sampel yang digunakan adalah "purposive sampling" untuk memilih kelompok peserta. Analisis data dilaksanakan dengan memakai software SPSS 25. Para peneliti menemukan bahwasannyasannya auditor dengan *due professional care, time budget pressure,* akuntabilitas dan independensi yang lebih besar memiliki lebih banyak variabel tersebut. Kualitas Audit juga akan meningkat.

Kata Kunci:*Due Professional Care*, *Time Budget Pressure,* Akuntabilitas, Independensi, dan Kualitas Audit .

ABSTRACT

This research focuses on investigating the influence of professional attention, time, budget, responsibility, and independence on audit quality within Public Accounting Firms in Medan City. The primary data for this study was obtained through a survey conducted among auditors from Medan City KAP, while the number of KAP examiners served as secondary data. A total of 50 auditors participated in this study. The sampling method employed was "purposive sampling" to select the participant groups. The data analysis was performed using SPSS 25 software Researchers found those auditors with greater due professional care, time budget pressure, accountability, and independence had more of those variables. The audit will also improve.

Keywords:Due Professional Care, Time Budget Pressure, Accountability, Independence, and Audit Quality.