Abstrak

Pengaruh Independendensi, Kompetensi, Time Budget Pressure, Pengalaman Auditor, dan Integritas terhadapat Kualitas Audit Pada KAP Kota Medan

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Penelitian ini bertujuan untuk mengeksplorasi, menguji, serta menganalisis secara empiris pengaruh independensi, kompetensi, tekanan anggaran waktu (*time budget pressure*), pengalaman auditor, dan integritas terhadap kualitas audit di Kantor Akuntan Publik (KAP) di Kota Medan. Jenis penelitian yang digunakan adalah penelitian kuantitatif dengan pendekatan asosiatif. Objek penelitian ini adalah auditor yang bekerja di KAP di Kota Medan. Teknik sampling yang diterapkan adalah *stratified random sampling*, dengan jumlah sampel sebanyak 64 responden dari total populasi 177 responden. Data dikumpulkan melalui penyebaran kuesioner, dan analisis data dilakukan dengan menggunakan *structural equation model partial least square* (SEM-PLS), yang diolah dengan bantuan perangkat lunak statistik Smart PLS. Hasil penelitian menunjukkan bahwa independensi, kompetensi, dan integritas memiliki pengaruh negatif terhadap kualitas audit, sementara *time budget pressure* dan pengalaman auditor berpengaruh positif terhadap kualitas audit.

Kata kunci: Kualitas Audit, Independensi, Kompetensi, Tekanan Anggaran Waktu, Pengalaman, Integritas.

Abstract

The Influence of Independence, Competence, TimeBudget Pressure, Auditor Experience, and Integrity on Audit Quality at Public Accounting Firms in Medan

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This study aims to empirically investigate and analyze the influence of independence, competence, time budge pressure, auditor experience, and integrity on audit quality at Public Accounting Firms (KAP) in Medan. This research employs a quantitative approach with an associative methodology. The subjects of this research are auditors working in Public Accounting Firms in Medan. The sampling technique used is stratified random sampling, with a sample size of 64 respondents out of a total population of 177 respondents. Data collection was conducted through the distribution of questionnaires. The data analysis technique utilized in this study is Structural Equation Modeling-Partial Least Squares (SEM-PLS), processed using the Smart PLS statistical software. Data were obtained through questionnaires distributed to auditors working at KAPs in Medan. The results of the study indicate that independence, competence, and integrity have a negative effect on audit quality, while time budget pressure and auditor experience have a positive effect on audit quality.

Keywords: Audit Quality, Independence, Competence, Time Budget Pressure, Auditor Experience, Integrity.