

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi, tekanan waktu, *due professional care*, integritas, dan independensi auditor terhadap kualitas audit.

Populasi dalam penelitian ini adalah auditor BPKP yang sedang menyelesaikan pendidikan S-1 (*batch* 3) di Universitas Jenderal Soedirman, yaitu 44 orang. Teknik pengambilan sampel adalah *sampling* jenuh. Metode pengumpulan data dengan kuesioner. Kuesioner diuji validitas dan reliabilitasnya sebelum melakukan pengumpulan data penelitian. Metode analisis data dalam penelitian ini menggunakan statistik deskriptif kuantitatif, uji asumsi klasik dan analisis regresi berganda dengan menggunakan *software IBM SPSS Statistics 21 for windows*.

Hasil penelitian ini menunjukkan bahwa kompetensi, tekanan waktu, *due professional care*, integritas dan independensi auditor (secara simultan) berpengaruh (signifikan) terhadap kualitas audit. Koefisien determinasi menunjukkan bahwa kompetensi, tekanan waktu, *due professional care*, integritas dan independensi auditor (secara simultan) berpengaruh terhadap kualitas audit sebesar 60,1 persen, sedangkan sisanya sebesar 39,9 persen dipengaruhi oleh variabel lain yang tidak diteliti dalam penelitian ini seperti variabel yang berhubungan dengan faktor internal auditor, yaitu akuntabilitas, obyektivitas, pengalaman kerja, etika auditor dan lain-lain, sedangkan variabel yang berhubungan dengan faktor eksternal auditor antara lain keadaan tempat kerja, keadaan sosial dan lain-lain. Kompetensi, *due professional care*, integritas, dan independensi auditor (secara parsial) berpengaruh (signifikan) terhadap kualitas audit, namun tekanan waktu berpengaruh (tidak signifikan) terhadap kualitas audit. Independensi auditor merupakan variabel yang paling berpengaruh terhadap kualitas audit. Hal ini dibuktikan dengan nilai elastisitas variabel independensi paling besar.

Kata kunci: kompetensi, tekanan waktu, *due professional care*, integritas, independensi auditor, kualitas audit

SUMMARY

This research aims to determine the influence of the competency, time pressure, due professional care, integrity, and auditor's independence towards audit quality.

The population in this study are BPKP's auditor who are completing education S-1 (batch 3) at University of Jenderal Soedirman of 44 respondents. The sampling technique is saturation sampling. The research data collection using questionnaire. The questionnaire validity and reliability them are examined before collecting research data. Methods of data analysis in this research used causative descriptive statistics, classical assumption test and multiple regression analysis with IBM SPSS Statistics 21 for windows's software.

The results of this research showed that the competency, time pressure, due professional care, integrity, and auditor's independence have a significant impact on audit quality. The coefficient of determination indicates the competency, time pressure, due professional care, integrity, and auditor's independence that together affect to audit quality of 60,1 percent while the remaining 39,9 percent are influenced by other outside factor model such as variables related to internal auditor factors are accountability, objectivity, work experienced, auditor ethics, and etc, while variables related to external auditor factors are work place situation, social situation, and etc. The competency, due professional care, integrity, and auditor's independence have a significant impact on audit quality, while the time pressure do not have a significant impact on audit quality. The auditor's independence is the most influential variable on audit quality. This is evidenced by the highest elasticity of the auditor's independence variable.

Keywords: competency, time pressure, due professional care, integrity, auditor's independence, audit quality