

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh : (1) *Due Professional Care* terhadap Kualitas Audit, (2) *Time Budget Pressure* terhadap Kualitas Audit, (3) Pengalaman Kerja terhadap Kualitas Audit. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer berupa kuesioner. Populasi pada penelitian ini adalah auditor pada Inspektorat Daerah Kabupaten Temanggung dan Kabupaten Wonosobo. Sampel yang digunakan dalam penelitian ini menggunakan metode *total sampling* atau sampel jenuh. Sebanyak 51 auditor pada Inspektorat Daerah Kabupaten Temanggung dan Kabupaten Wonosobo menjadi responden dalam penelitian ini. Berdasarkan pengujian dan analisis data menggunakan analisis regresi linier berganda dengan bantuan *software Statistical Program for Social Science* (SPSS) versi 26 menunjukkan bahwa: (1) *Due Professional Care* berpengaruh positif dan signifikan terhadap Kualitas Audit, (2) *Time Budget Pressure* berpengaruh negatif dan tidak signifikan terhadap Kualitas Audit, (3) Pengalaman Kerja berpengaruh positif dan tidak signifikan terhadap Kualitas Audit.

Kata Kunci: *Due Professional Care*, *Time Budget Pressure*, Pengalaman Kerja, Kualitas Audit

SUMMARY

This study aims to determine the effect of: (1) Due Professional Care on Audit Quality, (2) Time Budget Pressure on Audit Quality, (3) Work Experience on Audit Quality. This study is a quantitative research using primary data in the form of a questionnaire. The population in this study were auditors at the Regional Inspectorate of Temanggung Regency and Wonosobo Regency. The sample used in this study used the total sampling method or saturated sample. A total of 51 auditors at the Regional Inspectorate of Temanggung Regency and Wonosobo Regency were respondents in this study. Based on testing and data analysis using multiple linear regression analysis with the help of Statistical Program for Social Science (SPSS) version 26 software, it shows that: (1) Due Professional Care has a positive and significant effect on Audit Quality, (2) Time Budget Pressure has a negative and insignificant effect on Audit Quality, (3) Work Experience has a positive and insignificant effect on Audit Quality.

Keywords: *Due Professional Care, Time Budget Pressure, Work Experience, Audit Quality*