

ABSTRAK

Penelitian ini bertujuan untuk Mengetahui dan Menganalisis pengaruh Kompetensi, Independensi, *Time Budget Pressure*, *Audit Fee* terhadap kualitas audit. Pengukuran pengaruh Kompetensi, Independensi, *Time Budget Pressure* dan *Audit Fee* terhadap kualitas audit pada Kantor Akuntan Publik di Kota Semarang menggunakan instrumen kuesioner.

Pengumpulan data dilakukan dengan metode e-form dengan target 150 kuesioner kepada semua auditor yang bekerja di KAP Kota Semarang hanya 106 kuesioner yang dapat diolah. Semua auditor Kantor Akuntan Publik Kota Semarang menjadi populasi dalam penelitian ini. Data yang diperoleh diolah terlebih dahulu menggunakan sampling jenuh. Teknik analisis data yang digunakan dalam penelitian ini adalah statistik deskriptif, uji regresi berganda, uji hipotesis, dan uji koefisien determinasi. Hasil penelitian menunjukkan bahwa secara parsial variabel Kompetensi, Independensi, *Time Budget Pressure* dan *Audit Fee* berpengaruh dan signifikan terhadap Kualitas Audit.

Kata kunci: *Kompetensi, Independensi, Time Budget Pressure, Audit Fee, Kualitas Audit.*



ABTRACT

This Study aims to detect and analyze the influence of Competence, Independence, Time Budget Pressure, and Audit Fee on Audit Quality. Measurement of the influence of Competence, Independence, Time Budget Pressure, and Audit Fees on Audit Quality at public accounting firms in Semarang city using a questionnaire instrument.

Data was collected using the e-form method with a target of 150 questionnaires to all auditors warking at KAP in Semarang City, only 106 questionnaire can be processed. All auditors od the Public Accounting Firm in Semarang City were the population in this study. The data obtained were processed first using saturated sampling. The data analysis technique used in this research is descriptive statistics, multiple regression test, hypothesis testing, and determination coefficient test, the results showed that partially variables Competence, Independence, Time Budget Pressure, and Audit Fee have a influence and significant on Audit Quality

Keywords: Competence, Independence, Time Budget Pressure, Audit Fee, Audit Quality

