

ABSTRAC

In support of his professionalism as Certified Public Accountants, the auditor should carry out audit tasks based on the auditing standards established by the Indonesian Institute of Certified Public Accountants (Certified), namely the general standards, standards of field work and reporting standards. Common standards emphasize the importance of personal qualities that should be possessed auditor both training and technical skills sufficient to perform audit procedures, while the standard of field work and reporting associated with the collection of evidence and other activities during the audit the actual and auditor should prepare a report on these financial statements overall, including the disclosure of information.

The population in this study is the auditor in public accounting office in the city of Semarang. While the sample used is the auditor who worked on KAP in Semarang. In the study the data taken from the auditor who worked on Public Accounting Firm (KAP), which at least has audited three times in two years. Taken 30 samples of respondents in 7 KAP. Multiple regression was used to analyze the study, preceded by the validity test reliability, classical assumption (normality, multicollinearity, and heteroscedasticity) model test (Test F and the coefficient of determination), and hypothesis testing.

It was concluded that the Competence, Independence, Professional Care Due positive and significant effect partially on audit quality, while Time Budget Pressure and no significant positive effect partially on audit quality.

Keywords : Competence, Independence, Due Professional Care, Time Budget Pressure, Quality Audit, KAP in Semarang.

ABSTRAKSI

Dalam menunjang profesionalismenya sebagai Akuntan Publik, maka auditor harus melaksanakan tugas auditnya dengan berpedoman pada standar audit yang ditetapkan oleh Institut Akuntan Publik Indonesia (IAPI), yaitu standar umum, standar pekerjaan lapangan, dan standar pelaporan. Standar umum menekankan pada pentingnya kualitas pribadi yang harus dimiliki auditor baik pelatihan dan kecakapan teknis yang memadai untuk melaksanakan prosedur audit, sedangkan standar pekerjaan lapangan dan pelaporan berkaitan dengan pengumpulan bukti dan aktivitas lain selama pelaksanaan audit yang sebenarnya serta auditor harus menyiapkan laporan mengenai laporan keuangan secara keseluruhan, termasuk pengungkapan informatif

Populasi dalam penelitian ini adalah para auditor di kantor akuntan publik di kota Semarang. Sedangkan sampel yang digunakan ialah auditor yang bekerja pada KAP di Kota Semarang. Dalam penelitian data yang diambil dari auditor yang bekerja pada Kantor Akuntan Publik (KAP) yang sekurang-kurangnya telah melakukan audit 3 kali dalam 2 tahun. Diambil 30 sample responden pada 7 KAP. Regresi Berganda digunakan untuk menganalisis penelitian ini, dengan didahului uji validitas reliabilitas, uji asumsi klasik (*normalitas, multikolinearitas, dan heteroskedastisitas*), uji model (Uji F dan Koefisien Determinasi), dan uji hipotesis.

Penelitian ini dapat disimpulkan bahwa Kompetensi, Independensi, *Due Professional Care* berpengaruh positif dan signifikan secara parsial terhadap kualitas audit, sedangkan *Time Budget Pressure* berpengaruh positif dan tidak signifikan secara parsial terhadap kualitas audit.

Kata kunci : Kompetensi, Independensi, *Due Professional Care, Time Budget Pressure*, Kualitas Audit, KAP di Kota Semarang