

**PENGARUH PERSEPSI INDEPENDENSI, *DUE PROFESSIONAL CARE*
DAN *TIME BUDGET PRESSURE* TERHADAP KUALITAS AUDIT**

(Studi Pada Kantor Akuntan Publik di Kota Semarang

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ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk membuktikan secara empiris pengaruh Independensi, *Due Professional Care* dan *Time Budget Pressure* terhadap kualitas audit. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 64 auditor dari 13 Kantor Akuntan Publik di Kota Semarang. Pengambilan sampel dalam penelitian ini dilakukan dengan menggunakan teknik purposive sampling, yaitu teknik penentuan sampel dengan cara mengambil sampel dari populasi berdasarkan kriteria tertentu. Penelitian ini menggunakan teknik analisis data kuantitatif dan metode analisis data pendekatan *Partial Least Square (PLS)* dengan menggunakan *software WarpPLS 7.0*. Teknik analisis yang digunakan adalah *outer model* dan *inner model*. Hasil penelitian ini menunjukkan independensi berpengaruh positif terhadap kualitas audit, *due professional care* berpengaruh positif terhadap kualitas serta *time budget pressure* berpengaruh negatif terhadap kualitas audit.

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

***THE EFFECT OF PERCEPTION OF INDEPENDENCE, DUE
PROFESSIONAL CARE AND TIME BUDGET PRESSURE ON AUDIT
QUALITY***

(Study at a Public Accountant Offices In Semarang City)

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ABSTRACT

This study aim of empirically prove the effect of Independence, Due Professional Care and Time Budget Pressure on Audit Quality. The number of samples used in this study were 64 auditors from 13 Public Accounting Firms in Semarang City. Sampling in this study was carried out using purposive sampling technique, namely the technique of determining the sample by taking samples from the population based on certain criteria. This research uses quantitative data analysis techniques and data analysis methods with Partial Least Square (PLS) approach using WarpPLS 7.0 software. The analysis technique used is the outer model and the inner model. The results of this study indicate that independence has a positive effect on audit quality, due professional care has a positive effect on quality and time budget pressure has a negative effect on audit quality.

Keywords : Audit Quality, Independence, Due Professional Care, Time Budget Pressure