

PENGARUH *SELF EFFICACY*, *TIME PRESSURE*, DAN TINDAKAN SUPERVISI TERHADAP KUALITAS AUDIT

(Studi Empiris pada BPK RI Perwakilan Provinsi Bali)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *self efficacy*, *time pressure*, dan tindakan supervisi terhadap kualitas audit. Penelitian ini menggunakan pendekatan kuantitatif, dimana penelitian ini menggunakan instrumen dalam pengukurannya dan mengelolanya secara statistik dan berbentuk angka-angka. Penelitian ini dilakukan pada BPK RI Perwakilan Provinsi Bali dengan populasi seluruh pegawai yang berjumlah 71 orang. Pengambilan sampel menggunakan *total sampling* sehingga jumlah sampel sama dengan populasi yaitu 71 orang. Data penelitian ini dikumpulkan dengan menggunakan kuesioner yang kemudian diolah dengan analisis regresi linier berganda dengan bantuan SPSS versi 22 *for windows*. Hasil penelitian menyatakan bahwa *self efficacy* berpengaruh positif dan signifikan terhadap kualitas audit, *time pressure* berpengaruh positif dan signifikan terhadap kualitas audit, dan tindakan supervisi berpengaruh positif dan signifikan terhadap kualitas audit.

Kata kunci: kualitas audit, *self efficacy*, *time pressure*, tindakan supervisi.

***THE EFFECT OF SELF EFFICACY, TIME PRESSURE, AND
SUPERVISORY ACTIONS ON AUDIT QUALITY***

(Empirical Study on BPK RI Representative of the Province Bali)

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ABSTRACT

This study aims to determine the effect of self-efficacy, time pressure, and supervisory action on audit quality. This study uses a quantitative approach, where this study uses instruments in its measurement and processes it statistically and in the form of numbers. This research was conducted at the BPK RI Representatives of the Province of Bali with a total population of 71 employees. Sampling using total sampling so that the number of samples is the same as the population, namely 71 people. The research data was collected using a questionnaire which was then processed by multiple linear regression analysis with the help of SPSS version 22 of windows. The results of the study stated that self-efficacy has a positive and significant effect on audit quality, and supervision measures have a positive and significant effect on audit quality.

Keywords: *audit quality, self efficacy, time pressure, supervisory action.*

