

PENGARUH PENGALAMAN AUDITOR, *AUDIT TENURE*, *TIME BUDGET PRESSURE*, DAN *FEE AUDIT* TERHADAP KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK DI BALI

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ABSTRAK

Penelitian ini mempunyai tujuan untuk mengetahui pengaruh pengalaman auditor, *audit tenure*, *time budget pressure*, dan *fee audit* terhadap kualitas audit. Penelitian ini menggunakan pendekatan kuantitatif dengan instrumen dalam pengolahan secara statistik. Penelitian ini dilakukan pada Kantor Akuntan Publik di Bali. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja pada Kantor Akuntan Publik di Bali sejumlah 95 orang. Metode pengambilan sampel yang dipergunakan pada penelitian ini adalah metode *purposive sampling*, sehingga diperoleh sampel sebanyak 63 responden. Data penelitian ini dikumpulkan menggunakan kuesioner yang nantinya dianalisis dengan regresi linear berganda dengan bantuan SPSS versi 22.

Hasil penelitian menunjukkan bahwa (1) pengalaman auditor berpengaruh positif dan signifikan terhadap kualitas audit, (2) *audit tenure* berpengaruh positif dan signifikan terhadap kualitas audit, (3) *time budget pressure* berpengaruh negatif dan signifikan terhadap kualitas audit, (4) *fee audit* berpengaruh positif dan signifikan terhadap kualitas audit, dan (5) pengalaman auditor, *audit tenure*, *time budget pressure* dan *fee audit* secara simultan berpengaruh signifikan terhadap kualitas audit.

Kata kunci: kualitas audit, pengalaman auditor, *audit tenure*, *time budget pressure* dan *fee audit*

***THE EFFECT OF AUDITOR EXPERIENCE, AUDIT TENURE,
TIME BUDGET PRESSURE, AND FEE AUDIT AGAINST
AUDIT QUALITY IN PUBLIC ACCOUNTANT OFFICES IN
BALI***

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ABSTRACT

This study aims to determine the effect of auditor experience, audit tenure, time budget pressure, and audit fees on audit quality. This study uses a quantitative approach with instruments in its measurement and statistical processing. This research was conducted at the Public Accounting Office in Bali. The population in this study were all auditors who worked at the Public Accounting Office in Bali as many as 95 people. The sampling method used in this study was purposive sampling method, so that a sample of 63 respondents was obtained. The data of this study were collected using a questionnaire which was then processed by the multiple linear regression analysis test with the help of SPSS version 22.

The results of the study stated that (1) the auditor's experience had a positive and significant effect on audit quality, (2) audit tenure had a positive and significant effect on audit quality, (3) time budget pressure had a negative and significant effect on audit quality, (4) audit fees had an effect positive and significant impact on audit quality, and (5) auditor experience, audit tenure, time budget pressure and audit fees simultaneously have a significant effect on audit quality.

Keywords : *audit quality, auditor experience, audit tenure, time budget pressure and audit fees*