

**PENGARUH PROFESIONALISME, *TIME BUDGET PRESSURE* DAN
PENGALAMAN AUDITOR TERHADAP KUALITAS AUDIT**
(Studi Empiris Pada KAP di Wilayah Sumatera Barat dan Pekanbaru)

Vebi Pernandes¹, Dandes Rifa², Wahidil³
Jurusan Akuntansi, Fakultas Ekonomi Universitas Bung Hatta
veboik26@gmail.com

ABSTRAK

Penelitian ini dilakukan untuk menguji secara empiris tentang pengaruh Profesionalisme, *Time Budget Pressure* dan Pengalaman Auditor terhadap Kualitas Audit. Populasinya adalah seluruh auditor yang bekerja pada 12 Kantor Akuntan Publik wilayah Sumatera Barat dan Pekanbaru. Metode sampling yang digunakan adalah *purposive sampling* sebanyak 72 responden. Data yang digunakan adalah data yang diperoleh dari penyebaran kuisioner. Uji Hipotesis yang digunakan adalah analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa Profesionalisme dan *Time Budget Pressure* berpengaruh terhadap Kualitas Audit, sedangkan Pengalaman Auditor tidak berpengaruh terhadap Kualitas Audit.

**Kata Kunci : Profesionalisme, *Time Budget Pressure*, Pengalaman Auditor dan
Kualitas Audit**

**THE EFFECT OF PROFESSIONALISM, TIME BUDGET PRESSURE
AND AUDITOR EXPERIENCE ON AUDIT QUALITY
(Empirical Study on Public Accountant Offices in West Sumatra and
Pekanbaru Areas)**

Vebi Pernandes¹, Dandes Rifa², Wahidil³
Accounting Department, Faculty of Economics, Bung Hatta University
veboik26@gmail.com

ABSTRACT

This research was conducted to empirically examine the influence of Professionalism, Time Budget Pressure and Auditor's Experience on Audit Quality. The population is all auditors working at 12 Public Accountants Offices in West Sumatra and Pekanbaru. The sampling method used was purposive sampling as many as 72 respondents. The data used is data obtained from the distribution of questionnaires. The hypothesis test used is multiple linear regression analysis. The results showed that Professionalism and Time Budget Pressure had an effect on Audit Quality, while the Auditor's Experience had no effect on Audit Quality.

***Keywords: Professionalism, Time Budget Pressure, Auditor Experience and
Audit Qualit***