

ABSTRACT

In the provision of audit services, auditors are required to give priority to the quality of audits in generating information required by stakeholders, but in fact some of the external auditors are still a lot of cheating during the audit assignment that will greatly affect the quality of the audit result. Several cases began to occur as negligent in the manufacture of the company's financial statements, violation of the code of ethics and auditor are less able to work professionally which ultimately have a negative impact on audit quality they produce.

This research aimed to analyze the effect of time budget pressure, ethics and professionalism of auditors on audit quality in the several Certified Public Accountant (CPA) firms that is scattered in Bandung, West Java, either simultaneously or partially.

The population in this research is CPA firms in Bandung, West Java. The sampling technique used is purposive sampling where researchers make goals and specific consideration, namely the criteria that have been experienced auditors conduct audits over 3 years. The processed data is primary data through questionnaires that have been received to the 36 respondents auditor. Then, all data would be grouped and analyzed with using continuum line in describing the data and using multiple regression analysis to test the hypothesis.

The results showed that: (1) The variable time budget pressure, ethics and professionalism of auditors shown to influence simultaneously auditors on audit quality. (2) The variable time budget pressure and ethical auditor is not partial effect on audit quality however, variable professionalism partial effect on audit quality. (3) In this study, variable time budget pressure, ethics and professionalism of auditors together have an influence on the quality of the audit with a coefficient of determination (R^2) of 52.7%.

Conclusions from the research if the review of each variable is the time budget pressure level reached 63.67%, the ethics of auditors reached 84.26%, the professionalism of auditor reached 81.89% and the level of audit quality reached 81.83%. Suggestions for further researcher, preferably do the research not in the peak season because the average external auditors are not in the office therefore perform the audit field.

Keywords: Time Budget Pressure, Ethics Auditor, Auditor Professionalism, Quality Audit.