

ABSTRACT

Audit quality plays an important role in creating good and clean governance. The audit carried out by the Inspectorate auditor as APIP is required to be strong in being independent and competent. In addition, work experience in conducting audits, as well as good use of time related to time budget pressure in the audit process can support auditors to be able to assess and detect potential fraud so as to produce good audit quality. With a strong APIP in guarding the accountability of state finances, it can become a pillar for eradicating corruption in Indonesia.

The purpose of this study was to analyze how the influence of independence, competence, time budget pressure, and work experience on audit quality at the Papua Provincial Inspectorate either simultaneously or partially.

The population in this study are auditors who work at the Papua Province Inspectorate. The sampling technique used is a saturated sample technique where the population is used as a sample with a total of 32 respondents. The processed data is primary data obtained through the distribution of questionnaires. The analytical methods used are descriptive statistical analysis and multiple linear regression analysis using SPSS 26 software.

The results of the study simultaneously show that independence, competence, time budget pressure, and work experience have a significant effect on audit quality. Partially, the work experience variable has a significant positive effect on audit quality. Meanwhile, partially the variables of independence, competence, and time budget pressure have no significant effect on audit quality.

Based on the results of the study, it is recommended for further researchers to be able to re-examine the independent variables that have no effect on audit quality and besides that they can be used as additional insights. For the Inspectorate of Papua Province, it is recommended that this research be used as a basis for increasing independence, competence, and work experience in carrying out audit tasks as well as awareness regarding budgeted time budget pressure to produce good audit quality.

Keywords: independence, competence, audit quality, work experience, time budget pressure