

# ***The Role of Time Budget Pressure and Professional Commitment as a Moderator in The Relationship to Audit Quality***

**By Rizki Setyastuti**

## **Abstract**

*The occurrence of the Covid-19 pandemic certainly has impacted on various sectors, one of them is the audit sector, both conventional audits and government audits. One of the most profound effect is when the auditor conducted audits in the field. Therefore, auditor applies a new alternative to overcome it. In addition, there are several problems that occurred and involved auditor. This study aims to test and prove empirically the effect of integrity, professional skepticism, and auditor competence on audit quality moderated by time budget pressure and professional commitment. The population of this study are auditors who were in the AKN V, VI, and VII BPK RI. Purposive sampling was done 63 respondents. Data analysis was performed using Structural Equation Modeling (SEM) with SmartPLS version 3.0 software. The results of the study indicate that integrity has a significant effect on audit quality. Professional skepticism and auditor competence have no significant effect on audit quality. Time budget pressure moderates the effect of auditor competence on audit quality. Professional commitment does not moderate the effect of integrity and auditor competence on audit quality.*

**Keywords:** *Audit Quality, Integrity, Professional Skepticism, Auditor Competence, Time Budget Pressure, and Professional Commitment*

# **Peranan *Time Budget Pressure* Dan *Professional Commitment* Sebagai Moderasi Dalam Hubungan Terhadap Kualitas Audit**

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## **Abstrak**

Terjadinya pandemic Covid-19 tentunya berdampak pada berbagai sektor, salah satunya pada sektor audit, baik audit konvensional maupun audit pemerintahan. Dampak yang paling dirasakan adalah ketika auditor melakukan pemeriksaan audit di lapangan. Oleh karena itu, auditor menerapkan alternatif baru untuk mengatasi hal tersebut. Selain itu, terdapat beberapa permasalahan terjadi dan melibatkan auditor. Penelitian ini bertujuan untuk menguji dan membuktikan secara empiris pengaruh integritas, *skepticism professional*, dan *auditor competence* terhadap kualitas audit yang dimoderasikan oleh *time budget pressure* dan *professional commitment*. Populasi penelitian ini adalah auditor yang berada di unit AKN V, VI, dan VII BPK RI. Pengambilan sampel dilakukan dengan *purposive sampling*, yaitu sebanyak 63 responden. Analisis data dilakukan menggunakan *Structural Equation Modelling* (SEM) dengan *software* SmartPLS versi 3.0. Hasil penelitian menunjukkan bahwa integritas berpengaruh signifikan terhadap kualitas audit. *Skepticism professional* dan *auditor competence* tidak berpengaruh secara signifikan terhadap kualitas audit. *Time budget pressure* memoderasi pengaruh *auditor competence* terhadap kualitas audit. *Professional commitment* tidak memoderasi pengaruh integritas dan *auditor competence* terhadap kualitas audit.

**Kata Kunci:** Kualitas Audit, Integritas, *Skepticism Professional*, *Auditor Competence*, *Time Budget Pressure*, dan *Professional Commitment*