

***The Effect of Professionalism, Auditor Experience, Time Pressure, and Audit Fees
on Audit Quality***

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Abstract

This research is a quantitative study that aims is to determine professionalism, auditor experience, time pressure, and audit fees on audit quality. This study uses primary data from the population, namely the Public Accounting Firm (KAP) in South Jakarta. The observation data for this research amounted to 116 respondents. The data analysis method was carried out using Structural Equation Modeling (SEM), which is usually called partial least squares (PLS) as a data analysis method. The data analysis method is carried out using Structural Equation Modeling (SEM), which is usually called partial least squares (PLS) as a data analysis method. The results of hypothesis testing show that (1) Professionalism has a positive effect on audit quality, (2) Auditor experience has a positive effect on audit quality, (3) Time Pressure has a positive effect on audit quality, (4) Audit Fees has a negative effect on audit quality.

Keywords: Professionalism, Auditor Experience, Time Pressure, Audit Fee, and Audit Quality

Pengaruh Profesionalisme, Pengalaman Auditor, *Time Pressure*, dan *Audit Fee* Terhadap Kualitas Audit

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui Profesionalisme, Pengalaman Auditor, *Time Pressure* dan *Audit Fee* Terhadap Kualitas Audit. Penelitian ini menggunakan data primer dengan populasinya yaitu Kantor Akuntan Publik (KAP) di Jakarta Selatan. Data observasi penelitian ini berjumlah 116 responden Metode analisis data dilaksanakan dengan memakai *Structural Equation Modeling (SEM)*, yang biasa disebut dengan *partial least squares (PLS)* sebagai metode analisis data. Metode analisis data dilaksanakan dengan memakai *Structural Equation Modeling (SEM)*, yang biasa disebut dengan *partial least squares (PLS)* sebagai metode analisis. Hasil pada pengujian hipotesis menunjukkan bahwa (1) Profesionalisme berpengaruh positif terhadap kualitas audit, (2) Pengalaman Auditor berpengaruh positif terhadap kualitas audit, (3) *Time Pressure* berpengaruh positif terhadap kualitas audit, (4) *Audit Fee* berpengaruh negatif terhadap kualitas audit.

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