The Effect of Ethical Culture, Time Budget Pressure and Computer-Assisted Audit Techniques on Audit Quality

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ABSTRACT

This study aims to examine the effect of Ethical Culture, Time Budget Pressure, and Computer Assisted Audit Techniques (CAATs) on Audit Quality. This research employs a quantitative approach using primary data collected through questionnaires measured on a five-point Likert scale. The population of this study consists of auditors working at Public Accounting Firms (Kantor Akuntan Publik/KAP) in the Special Capital Region of Jakarta (DKI Jakarta), Indonesia. The sample was determined using a purposive sampling technique. A total of 129 questionnaires were distributed, all of which were returned and deemed valid for analysis. The data were analyzed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method with SmartPLS 4 software. The results indicate that Ethical Culture has a positive and significant effect on Audit Quality. Meanwhile, Time Budget Pressure and Computer-Assisted Audit Techniques (CAATs) do not have a significant effect on Audit Quality. These findings suggest that strengthening an ethical culture within public accounting firms plays an important role in improving audit quality, whereas Time Budget Pressure and the use of audit technology alone are not sufficient to significantly influence audit quality.

Keywords: Ethical Culture, Time Budget Pressure, Computer-Assisted Audit Techniques, Audit Quality

Pengaruh Budaya Etis, *Time Budget Pressure* dan Teknik Audit Berbantuan Komputer (TABK) terhadap Kualitas Audit

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Budaya Etis, *Time Budget Pressure*, dan Teknik Audit Berbantuan Komputer (TABK) terhadap Kualitas Audit. Penelitian ini menggunakan pendekatan kuantitatif dengan data primer yang diperoleh melalui penyebaran kuesioner menggunakan skala Likert lima poin. Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik (KAP) di wilayah Daerah Khusus Ibukota (DKI) Jakarta. Penentuan sampel dilakukan menggunakan teknik purposive sampling. Sebanyak 129 kuesioner berhasil disebarkan, seluruhnya dikembalikan, dan dinyatakan layak untuk dianalisis. Analisis data dilakukan menggunakan metode Partial Least Squares Structural Equation Modeling (PLS-SEM) dengan bantuan perangkat lunak SmartPLS 4. Hasil penelitian menunjukkan bahwa Budaya Etis berpengaruh positif dan signifikan terhadap Kualitas Audit. Sementara itu, *Time Budget Pressure* dan Teknik Audit Berbantuan Komputer (TABK) tidak berpengaruh signifikan terhadap Kualitas Audit. Temuan penelitian ini menunjukkan bahwa penguatan Budaya Etis dalam Kantor Akuntan Publik memiliki peran penting dalam meningkatkan kualitas audit, sedangkan tekanan anggaran waktu dan penggunaan teknologi audit saja belum cukup untuk memberikan pengaruh yang signifikan terhadap kualitas audit.

Kata Kunci : Budaya Etis, *Time Budget Pressure*, Teknik Audit Berbantuan Komputer, TABK, Kualitas Audit