

## **ABSTRACT**

### **THE EFFECT OF TIME BUDGET PRESSURE, FE AUDIT, INDEPENDENCE, AND COMPETENCE ON AUDIT QUALITY DURING THE COVID-19 PANDEMIC**

**(EMPIRICAL STUDIES ON AUDITORS OF PUBLIC ACCOUNTING FIRMS IN JAKARTA AND BANDAR LAMPUNG)**

**By**

**SUNTORO**

This study aims to determine the effect of Time Budget Pressure, Audit Fee, Independence and Competence on Audit Quality during the Covid-19 pandemic (Empirical studies on Auditors of Public Accounting Firms in Jakarta and Bandar Lampung). This study used 35 samples. Sampling in this study using convenience sampling and using multiple linear regression analysis as an analytical tool. This study uses four independent variables to achieve this goal, namely: Time Budget Pressure, Audit Fee, Independence, Competence. While the dependent variable used is Audit Quality. This research was conducted using primary data. Data collection was carried out using the survey method, namely by distributing a list of questions (survey) to respondents who served at KAPs in Jakarta and Bandar Lampung. The results of this study prove that time budget pressure and audit fees have a positive effect on audit quality. However, Independence and Competence have no effect on audit quality.

**Keywords: Audit Quality, Time Budget Pressure, Audit Fee, Independence, Competence.**