

**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)**

(UNDERGRADUATE THESIS)

By

SUNTORO



**ECONOMICS AND BUSINESS FACULTY
LAMPUNG UNIVERSITY
BANDAR LAMPUNG
2023**

ABSTRACT

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

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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.

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By

SUNTORO

Undergraduate Thesis

**As One of The Requirements to Achieve A Degree
BACHELOR OF ACCOUNTING**

On

**Accounting Departement
Faculty of Economics and Business, University of Lampung**



**FACULTY OF ECONOMICS AND BUSINESS
LAMPUNG UNIVERSITY
BANDAR LAMPUNG
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Thesis title : **THE EFFECT OF TIME BUDGET PRESSURE,
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STUDY ON AUDITORS OF PUBLIC
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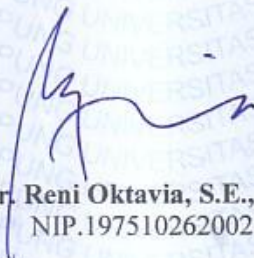



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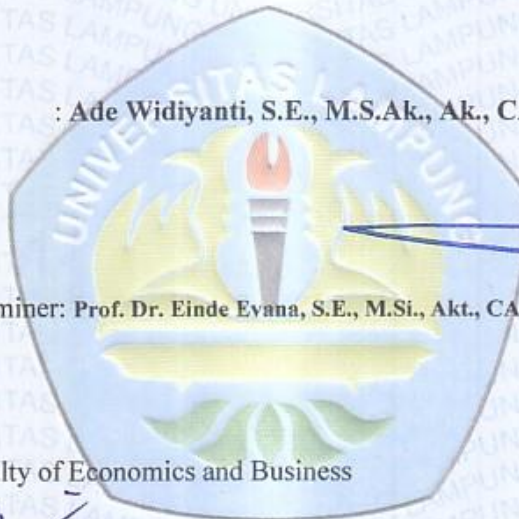
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Hereby declare that the thesis entitled "The Effects of Time Budget Pressure, Audit Fees, Independence and Competence on Audit Quality During the Covid-19 Pandemic (Empirical Studies on Auditors of Public Accounting Firms in Jakarta and Bandar Lampung)" is truly my own work. In this thesis there is no whole or part of the writings of other people which I took by means of copying or imitating in the form of a series of sentences or symbols that denote ideas or opinions or thoughts from other writings, which I acknowledge as if they were my writings, other than that or I took it from someone else's writing without giving credit to the original author. If in the future it is proven that my statement is not true, then I am ready to accept sanctions in accordance with applicable regulations.

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BIOGRAPHY



The author name is Suntoro, was born in Lampung Province on January 11th, 1999. The writer is the fourth of four children of Mr. Basar and Mrs. Sumarni. The author is registered as a student of the Department of Accounting, Faculty of Economics and Business, University of Lampung through the Transfer of Study Programs, in 2020. During his time as a student, the author participated and was active in several organizations, namely the ROIS UKM Management (Rohani Islam) Faculty of Economics and Business, University of Lampung in the 2017 period -2018 as Chairman of the Independent Business Bureau. The author is also listed as the Board of Economics English Club FEB Lampung University 2018. Apart from participating and being active in several internal campus organizations, author has also participated in off-campus organizations and is listed as a Tahfidz Scholarship supervisor and the leadership of Balikk(L)ampung 2019, The author has also worked as a Crew at PT Sumber Alfaria Trijaya Tbk 2018, Assistant Lecturer at FEB Lampung University, Accounting Staff at the Rumah Harapan Bintang 2020 Foundation and currently as Administrative and Financial Staff for the Klinik Bintang Kimaja.

DEDICATION

Alhamdulillahirabbil'amin

Praise be to Allah SWT who has given mercy and grace so that the writing of this thesis can be completed and Shalawat and Salam are always exalted to the Prophet Muhammad SAW.

With all humility, I dedicate this thesis to:

Dear Ummi and Abi

Thank you for your unlimited love and affection, always praying for me at all times, loving and supporting me morally and materially and giving me advice, motivation and encouragement to achieve my dreams, as well as all the sacrifices that even in my whole life I will not be able to repay. May Allah SWT always protect and provide health to you and all the knowledge that you have taught us to become a charity that will continue to flow all the time, Aamiin.

My beloved siblings, Susmiyati and her family, Suryani and her family, and Kusmanto

Thank you for helping achieve my dream and always providing unlimited support, motivation, energy, enthusiasm and prayers. May Allah SWT always provide protection, health and facilitate all affairs.

Mom Dewi Sukmasari & Daddy

And especially Mom & Daddy, thank you for all your services and sacrifices in paying for this college so that your child can pursue this education without the slightest lack of facilities.

All my extended family and friends

Thank you all this time for always praying, supporting, encouraging, and providing assistance to me through endless advice and motivation.

And

My beloved almamater, University of Lampung

MOTTO

"Allah will elevate those who believe and those who have knowledge among you"
(QS Al-Mujadillah: 11)

“Besides Ta'lim and Tarbiyah, education is also Ta'dib. The goal is to make us civilized (putting everything in its place that God has determined in His system). Civilized becomes appropriate when juxtaposed fairly, as stated in the second point of our Pancasila; just and civilized humanity"
(Abi)

“Being a woman is full of surprises. You have to be strong physically, mentally, and spiritually.
Woman is like a tea bag. You don't know how strong a woman is until you put her in hot water. When a woman is dipped into a great process, she shows her true colors. Whether it's green, yellow, orange, or black. Plus all the smell of great tea from where you are from.”
(Mom, Dewi Sukmasari)

“Not only about me loving you or you loving me, but about loving the same thing, namely Allah SWT. And have the same goal, which is to reach His Heaven”
(Suntoro)

"In this world everything we want is what we create for ourselves and Allah is the one who predestined it for us, therefore plan what is your vision and mission to always improve yourself so that you become good human beings"
(Suntoro)

ACKNOWLEDGEMENT

Bismillahirrohmaannirrohiim,

Alhamdulillahirabbilalamin, praise and gratitude for all the gifts, grace and guidance of Allah SWT, so that the writer can complete the thesis with the title "The Effect of Time Budget Pressure. Audit Fee, Independence, and Competence on Audit Quality during the Covid-19 Pandemic (Empirical Study on Auditors of Public Accounting Firms in Jakarta and Bandar Lampung)" as one of the requirements for obtaining a Bachelor of Accounting degree in the Accounting Department, Faculty of Economics and Business, University of Lampung.

In this opportunity the author would like to thank all parties who have provided guidance, support, and assistance during the process of preparing and completing this thesis. For that, with all humility, the author would like to thank:

1. Prof. Dr. Nairobi, S.E, M.Si. as Dean of the Faculty of Economics and Business, University of Lampung.
2. Dr. Reni Oktavia, S.E, M.Sc., Akt., CA as Head of the Accounting Department at the Faculty of Economics and Business, University of Lampung and at the same time Academic Advisor who has provided motivating suggestions in studying, as well as for all the help and convenience that has been given.
3. Dr. Fajar Gustiawaty Dewi, S.E, M.Si., Akt., CA. as the Chief Advisor who has provided valuable time, guidance, advice, advice, direction, support, and motivation in the process of completing this thesis.
4. Mrs. Ade Widiyanti, S.E M.S.Ak., Ak., CA. as the Co-Advisor who has provided valuable time, guidance, advice, advice, direction, support, and motivation in the process of completing this thesis.
5. Prof. Dr. Einde Evana, S.E, M.Si., Akt., CA., CPA. as the Assesor who has provided suggestions and constructive support for this thesis. And for all the help and convenience that you have given.
6. All Mr/Ms Lecturers at the Faculty of Economics and Business, University of Lampung, who have provided their knowledge and knowledge, as well as learning during the lecture process.

7. All staff and employees of the Accounting Study Program, for all the knowledge and knowledge that has been given as well as assistance, both directly and indirectly while the writer was a student.
8. My parents, Abi Basar and Ummi Sumarni who have provided full support both morally and materially, always pray for me, motivate and give encouragement throughout the day.
9. My biological siblings, Susmiyati & Waluyo, Suryani & Suyoto, and Kusmanto who have provided support, advice, are good listeners, provide solutions when you are confused and are always there when you are sad or happy.
10. My beloved nephews, Rizal Susanto, Nando Ferdian Pratama, Sherly Rahmadani, and Abellia who have been an encouragement and comfort when I was bored with your attitude and behavior. I hope that in the future you will be able to continue in a much better footsteps than Uncle.
11. Mom Dewi Sukmasari & Daddy Faruk Ulum, who have supported and provided all facilities when I was in college, both morally and materially so that I could finish this study.
12. Batanghari Family, Mr. Salip, Mrs. Sari, Mas Anggi Wisnu Saputro (*Rahimullah*) and my brother Yoga Vidy Erlangga.
13. Temanggung Family, Abi Budi Darminto, Ummi Hartati, my brother Faris Mu'taz Husamuddin, Zakiyyan Fikri Zafran, and Sabila Cahya Ichsani.
14. Kahfi Rois' younger siblings; Arifin, Eko Ardianto, et al
15. The best older siblings from their time in college were Febri Fitra Anditama, Umar Habib, Faisal Fachrurrozi, Wisnu Prasetyo, Eko Susilo, and Sadikin. Thank you for the togetherness, support, motivation, and advice during this time.
16. My brothers from Balikk(L)ampung; Ginanjar Irvan, Yusrizal, Wahyu, Riko, Deni, Reza, Danar, Risdan.
17. IKHWAN TANGGUH FEB UNILA BBQ Family: Kak Didik Riyadi, Prasojo, Agung, Rudi, Nabilsyah, Calvin and Diki. Thank you for making my life meaningful in this world and *Insyaa Allah*, also in the hereafter. My dear friends and my encouragement, Dian Rizky Prayogi, Sandes Prawira, Edi Setiawan, Kurnia Sandy, and Imam Wibowo. Thanks a lot.
18. My friends, Offline Spirit Group, Yayan, Eka Sandra, Nabila Qonita, Nauval, Ghani, Ratih, Yongki, Salma, Bambang, Meidiah, Mukhsin and Rahayu, who have been with each other while struggling to pursue education, have become a place to exchange ideas and give encouragement to one another.

19. My friends Desman, Rhosi Ade, Rangga, Ica, Bella who have provided support and helped each other while struggling.
20. The big family of the Accounting Department, Faculty of Economics and Business, University of Lampung, for their togetherness and kinship.
21. All parties that cannot be mentioned one by one who have helped the author in completing this thesis, thank you for all the help and support.

Bandar Lampung, January 11th, 2023

Author

Suntoro

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I. INTRODUCTION

1.1 Research Background

In December 2019, the world was shocked by the emergence of a new disease called the corona virus (novel coronavirus). The corona virus or the public often mentions the novel coronavirus, which is one parent with SARS-CoV and MERS-CoV. The virus is a disease that causes disturbances in respiratory function, such as pneumonia and bronchitis. In this condition the corona virus not only causes symptoms of fever, flu and cough, but this virus is also easily transmitted by sufferers and can be at risk of death. Actions that can spread the corona virus at this time are air (through virus particles from coughing and sneezing), direct contact, and touching something that has virus particles.

The World Health Organization (WHO) has published that the world is in a state of emergency due to the corona virus which has infected hundreds of people in China. The case was detected for the first time in China, namely in Wuhan City in 2019, and in a short time the corona virus spread to several countries in the world including South Korea, Italy, Iran, Japan, Singapore, France, Germany, US, Spain, Kuwait, Thailand, Bahrain, Taiwan, Australia, Malaysia, UK, Canada and several other countries (Kompas.com).

Apart from infecting and killing hundreds of people, the COVID-19 pandemic has also caused disruptions in various sectors, including the accounting sector, namely

the increased risk of misstatements in the preparation of financial reports, which will be examined or corrected by public accountants. Tanudiredja (2020) explained that most of the KAP business processes were affected during the Covid-19 pandemic, for example in KAP management, as well as the KAP relationship. Thus, reconsidering the assignment of auditors during the audit requires an alternative audit approach in the current pandemic period.

In addition to reconsidering the audit assignment to an alternative audit approach that needs to be fulfilled by the Auditor, there are also implementation of standards that need to be observed in preparing an audit report, for example the auditor is required to make an opinion based on the financial statements guided by the principles contained in SPA 706 (Paragraph Emphasis Hal - Matters and Other Paragraphs of the Independent Auditor's Report), SPA 705 (Modification of Opinion in the Independent Auditor's Report), SA 700 (Formulation of an Opinion and Reporting on Financial Statements), and LAI in accordance with SPA 570 (Going Concern). DSAK IAI knows that the uncertainty caused by the Covid-19 pandemic as a whole affects the company's judgment when preparing its financial reports.

PSAK 8 paragraph 14 requires companies to consider business continuity for preparing their financial reports, if the company believes that there is an important event after the reporting period, in this case it can affect the continuity of the going concern business. At this time, companies must consider business continuity due to the Covid-19 pandemic by looking at relevant information and facts, for example the relaxation program provided by the government

(Indonesian Association of Accountants, 2020). In this case audit quality is related to the timely completion of work, Yuniasti (2017) reveals that in an audit process, the auditor must plan precisely the stages of work to be carried out during the audit process. This plan is determined by the time budget prepared and made by the KAP with the client's agreement to facilitate the auditor in carrying out audit procedures for each audit program. There is something here that pressures the auditor to obey and follow the procedures in the audit process that have been determined and therefore can have an impact on audit quality.

In this case, audit quality is considered in the decision-making process, but audit quality is now a common concern of auditors, so that several audit firms have been dismissed by the Minister of Finance. According to the Antaranews.com report, one of those dismissed was Justinus in 2006 as stated in the Judicial Decree Number 002/VI/SK-BPPAP/VI/2006 (BPPAP). The Minister of Finance revoked the license for Auditor Justinus Aditya Siddharta for twenty-four months. As long as the license is revoked, Justinus is not entitled to provide certification services (certificate or review), including general audits, inspections, business audits and special audits. There is also a ban on becoming a shareholder or a branch manager of an auditing company. However, the person retains responsibility for the services performed and must meet the requalification requirements.

The incident above shows that the auditor has violated the Auditor's Code of Ethics in this matter concerning objectivity and integrity. People also believe that Justinus's Chief Auditor openly discloses lies by being dishonest and also not transparent in disclosing Great River's financial conditions, thereby affecting audit

quality where qualitative audit quality in examination can create good financial reports in the decision-making process .

At a time when high audit quality can lead to good financial reporting in making decisions, budget surpluses, audit fees, independence and efficiency are no less important factors that can have an impact on audit quality, especially during the Covid-19 outbreak, PSBB, PPKM to lockdown due to restrictions in various regions, so that in such cases the auditor must consider the time of the audit process, resulting in a tense workload which can cause stress on the auditor due to an imbalance of functions and time in the audit process and professional ethics, as well as values, attitudes, concerns, and behavior of auditors. affected (Sososutikno, 2003). When conducting an audit in a stressful (time-consuming) situation, the auditor tends to be inactive. Kelley and Seiler (1982), in Sujana (2006) 54% of auditors stated that they believed that the reason for the decline in audit quality problems was lack of time. Demanding quality reports on auditors with limited time budget pressure is a burden that is often faced by auditors.

Under the pressure that is often given to auditors when carrying out their audit duties, auditors still need to be professional and comply with auditing standards, for example. reporting standards, fieldwork standards and general standards. The nature of general standards is personal and relates to the needs of the auditor and the quality of the work of the auditor, reflecting the personal qualifications required by the auditor, requiring adequate professional competence and training in the performance of audit procedures. Field and reporting standards assist the

auditor to collect data and other activities related to the audit engagement and require the auditor to report the audited financial statements as a whole.

The end result of a quality or non-audit process influences the auditor's final decision and indirectly impacts whether that decision is made by someone outside the organization. Extensive research has been conducted on the effect of audit fees, efficiency, independence, audit ethics, and time constraints on audit quality, and the inconsistencies in the results are described. Octaviana's research (2013) shows that efficiency, independence, lack of time and audit fees have a positive influence on audit quality.

Research conducted by Ardini (2010) shows that it is found that the influence of productivity and independence variables positively influences audit quality. The study of Shintya, Nuryatno, and Oktaviani (2016) shows that there is a positive influence of productivity, independence and time pressure variables on audit quality. Research by Tarigan, Bangun, and Susanti (2013) shows that there is no effect of the skill variable on exam quality, while ethics and exam level variables positively influence exam quality.

In the research conducted by Tjun, Marpaung, and Setiawan (2012) it was found that there was a positive effect of the competency variable on audit quality, but there was no effect between the independent variables of audit quality. Meanwhile, research conducted by Chrisdinawidanty, Tugiman, and Muslih (2016) shows that there is a positive effect between audit fees and ethics variables on audit quality.

Research related to audit quality above is needed by auditors and KAPs so that various factors that influence audit quality can be identified which can then be used to improve and maintain the audit quality that is raised. This research was carried out in order to find out the effect of time budget pressure variables, audit fees, independence and competence on audit quality during the Covid-19 pandemic. The title is: "The effect of time budget pressure, audit fees, independence and competence on audit quality during the Covid-19 pandemic (Empirical Studies on Auditors of Public Accounting Firms in DKI Jakarta and Bandar Lampung City)".

1.2 Problem Formulation

The formulation of the problem can be made referring to the background that the author reveals, namely:

1. Does time budget pressure affect audit quality?
2. Does the audit fee affect audit quality?
3. Does independence affect audit quality?
4. Does competence affect audit quality?

1.3 Research Objectives

1. Knowing whether audit quality in a KAP can be affected by time budget pressure.
2. Knowing whether audit quality in a KAP can be affected by audit fees.

3. Knowing whether audit quality in a KAP can be influenced by independence.
4. Knowing whether audit quality in a KAP can be influenced by competence.

1.4 Research Benefits

Regarding the research carried out, it is hoped that a number of benefits will be obtained, namely:

1. Academic Benefits

There is hope that the research carried out can add insight to readers' knowledge regarding time budget pressure, audit fees, independence and competence in audit quality during the Covid-19 pandemic in Jakarta and Bandar Lampung.

2. Practical Benefits

It is hoped that the research will be used as evaluation material and input for the leadership of the Public Accounting Firm and auditors in order to improve and maintain audit quality.

II. LITERATURE REVIEW

2.1 Theoretical Basis

2.1.1 Agency Theory

Regarding agency relationships, there is a contract from the principal, namely the owner, with the agent as the other party. As for the agreement, the agent is bound to provide services to the owner. Referring to the owner's assignment of authority to the agent, management has been given duties/rights related to making business decisions for the benefit of the owner. When this relationship occurs, a contract arises where there is an order to the agent from the principal in carrying out a service on behalf of the principal and then authority is given to the agent in making the best decision for the principal.

In connection with this, the client requests a liability report from management and wants to know all the information, including the investment management activities carried out. Referring to this report, the client evaluates management's performance. Managers always want the performance carried out to look good in the eyes of other people, especially the owner (main). Conversely, the client requires the auditor to report truthfully about the state of the company being audited. It turns out that there is a difference in interests between administrators and accounting users. Thus, evidence is needed in reducing or minimizing

administrative fraud. This examination can be carried out by an independent auditor or other independent party.

The auditor fulfills the responsibilities and duties of the manager (power of attorney) as an audit of the management of the company's financial statements. This agency theory can make external auditors aware of the emergence of conflicts of interest from agents and representatives. An investor who invests in a company and enters into a construction contract with an agent or company director. Under the supervision of an independent auditor, it is hoped that no one is fraudulent when evaluating administrative financial reports and institutional performance, resulting in relevant and useful information when making investment decisions.

2.1.2 Audit Quality

According to Wooten (2003), audit quality is related to the auditor's belief that the financial statements are free from fraud or material misrepresentation. With it, the auditor does not make audit mistakes during the inspection process.

According to Sunarto (2003): "Audit quality is a guarantee function where quality is used as a comparison of the actual situation with what it should be".

Arens et al (2014) provides a definition of audit quality, namely:

“Audit quality means how to tell an audit detects an report of material misstatements in financial statements. The detection aspect is a reflection of auditor competence, while reporting is a reflection of ethics or auditor integrity, particularly independence.”

Because accounting users, especially shareholders, can make decisions based on audited reports, an auditor needs to have sufficient audit quality so that conflicts between shareholders and management can be reduced (Shintya et al., 2016).

This definition can be interpreted as audit quality as a means to alert the auditor to the disclosure of material misstatements in the financial statements. The follow-up factor reflects the competence of the auditor, but the report reflects the ethics or integrity of the auditor, especially independence. Audit quality can refer to whether the inspection meets auditing standards.

The biggest problem in audit quality research, including as a dependent variable or independent variable that is independent or as a dependent variable, namely the measurement of audit quality. There are two things to note about this measurement problem. First, the quality of evidence needs to be interpreted precisely. Second, audit quality must be related to the examiner's work, therefore audit quality can only be measured by the quality of work. The quality between accounting firms cannot be the same, especially because their sizes vary widely. The quality of evidence that can be provided by large international offices is of course different from regional or regional offices (Tandiontong, 2016).

Knechel (2012) argues that audit quality is often debated by many parties, and in particular research on stakeholder requirements for high quality financial reporting is the focus, which requires auditors to carry out audit work on the basis of existing standards to express a reliable opinion. give. The better the audit quality, the more reliable the annual financial reports will be. Despite calls from auditors to improve audit quality, there is still little understanding of what this

means and how audit quality can be measured. Perceptions of audit quality match the viewer. Auditors who carry out audits can describe good audit quality as satisfaction, because they have fulfilled all the necessary tasks related to the organization's audit methodology.

This problem becomes an issue in assessing audit quality because the results of audit quality cannot be traced directly and for each individual audit quality has a different meaning. When directly audit quality cannot be verified, researchers establish indicators to replace audit quality, for example by seeking expert opinion or based on the number of clients, to determine audit quality inputs and outputs (Tandionton, 2016).

Based on the presentation of the International Auditing and Assurance Standards Board (2013), audit quality can be achieved if the auditor's opinion is reliable, referring to adequate and appropriate audits when presented by a team that can demonstrate fair value, ethics and trust. experienced and knowledgeable, have sufficient time to complete audit activities, conduct rigorous auditing and quality control processes, prepare valuable reports in a timely manner and communicate with various stakeholders.

Auditing is a systematic process for objectively evaluating and obtaining evidence from company statements and events in order to determine the relationship between these statements and certain criteria and to communicate the results to relevant users. From an auditor's point of view, an audit means examining the objectives of the annual financial statements of a company or other organization as a determinant of whether the annual financial statements provide a true and fair

view materially, the financial condition, and the business results of the organization or company (Mulyadi, 2016).

Audit of financial statements is not just a process of auditing financial statements, but a process of good communication with stakeholders because it is often used as a basis for measuring audit quality.

The role of the auditor is important in improving audit quality. Audit quality must need improvement because the higher the audit quality of the auditor, the higher the public trust.

Audit quality according to Yuniarti (2011) is a characteristic of an audit, including:

1. Reliability, namely audit findings and statements that accurately show the actual situation of the subject under investigation
2. Significance, namely the importance or how important something is that becomes the object of examination in an audit.
3. Objectivity, namely things. The audit will be carried out fairly and diligently and without the assistance of other parties.
4. Timeliness, namely the audit results are disclosed at the right time.
5. Scope, namely Plan the audit project well and provide everything needed during the project.
6. Efficient, namely the resources used throughout the audit process are reasonable.

7. Clear, namely the audit report should present the results of the audit in a clear and concise manner.
8. Effective is recommendations, conclusions and findings receive responses according to the auditee, parliament, and/or the government.

Based on Wooten's (2003) explanation as a measure of audit quality, indicators used include:

1. Misstatement Detection

Financial statements contain material misstatements if these financial statements contain misstatements whose overall or individual impacts are likely to be significant, therefore the impact on the financial statements is not presented fairly in many material respects in accordance with financial accounting standards and the occurrence of misstatements can be caused by fraud or mistake.

2. Alignment with the Professional Standards of Public Accountants

Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants in article 1 point 11 which explains "the professional standards of public accountants, hereinafter abbreviated as SPAP, are references that are determined to be quality measures that must be complied with by public accountants in providing their services".

3. Compliance with the Company's Operational Standards

Written determinations regarding things that need to be done, where, when, by whom, what is needed, how to do it, etc. which all include work procedures that need to be carried out and adhered to are called Company Operating Standards

4. Audit Risk

Users of financial statements at audit risk are among the main elements. As a determinant of the level of certainty required, the auditor needs to identify potential users of financial statements. The large number of users of financial statements can bring the increased certainty desired by the auditor.

5. Precautionary Principle

The auditor should prioritize the precautionary principle and pay attention to all aspects of the audit, including audit objectives, formulation and evaluation of audit risk, determining the scope and scope of audit responsibilities, selecting audit tests, and evaluating audit results. Thus the auditor should still be based on operational standards and need to prioritize prudence. If the auditor implements the precautionary principle in all aspects of the audit, it can improve the audit results.

6. Attention Provided by Partners or Managers

The attention of partners and managers that is sufficiently initiated when planning the audit to audit reporting can provide assurance that all aspects

that need to be carried out in order to achieve a good quality audit will be fulfilled by the auditor.

7. Process Control of Work by Supervisors

There is a tendency for companies that have a more systematic process of audit methodology, a better quality control system will contain material misstatements that cannot be detected by the audit procedure.

2.1.3 Time Budget Pressure

Guy et al, (2005) scheduling belongs to the top of the organization used by the auditor as a determination of working time policies at each stage of the audit. The total hours worked are provided by creating a work schedule detailing who will do what and for how long, then the total hours for the main categories of the audit process are estimated and compiled into a weekly Schedule.

Soobaroyen and Chengabroyan (2005) see that a tight time budget can reduce audit quality because it causes auditors to leave important audit department programs. Auditors often do something with a small time limit, so each KAP should prepare a time budget for auditing activities. However, generally the time budget is not in line with that realized from the work carried out, the impact is that dysfunctional behavior appears which results in low audit quality. For time budget pressure, there is a tendency when carrying out actions such as removing some of the necessary audit procedures, reducing the effectiveness and accuracy of gathering audit evidence which in turn can decrease audit quality.

Factors that have an impact on auditor performance include Time budget pressure. Time pressure for KAP is a condition that cannot be avoided when dealing with a climate of competition between KAPs. KAP needs to be able to use time appropriately when determining the amount of audit costs. The large cost of the audit is due to the length of time allotted for it to be carried out, therefore the client can bear a large audit fee as well. As a result, clients may choose other KAP services that are more competitive.

Time budget pressure means the auditor's control system and the normal description therein. Pressure emanating from tight time budgets is consistently associated with dysfunctional behavior. It is also said to be a condition that presents the auditor's demands in carrying out efficiency on the time budget that has been arranged or there are very rigid and strict budget time restrictions (Sososutikno, 2003).

Shintya et al., (2016) explained that time budget pressure is a condition that shows the auditor's demands to be able to carry out efficiency on the time budget that has been arranged or there are rigid and tight budget time limits. Auditors often carry out work with limited time, therefore each KAP needs effort to make a time budget for audit activities. When faced with time budget pressures, based on the opinion of Dezoort and Lord (1997) there will be two responses that the auditor can give including:

1. Dysfunctional is an auditor's behavior that causes the quality of an auditor to decrease.

2. Functional is the behavior of the auditor so that he can do his job better and use his time well.

2.1.4 Audit Fee

Halim (2015) states that audit fees are something that is also important in an acceptance of an assignment. In this case the auditor must work in order to obtain sufficient income. Thus, in determining the audit fee, it is necessary to have an agreement between the auditor and the client. The following are a number of ways to determine the determination of audit fees including:

1. flat base contract

This step describes the calculation of the audit fees that are carried out including in bulk and does not look at the audit time allocated. The most important thing is that the work is completed according to the agreement or rules that apply.

2. Per diem basis

This step describes that the audit fee is determined based on the time used by the auditor team. The first time determines the hourly fee, then there is a multiplication with the number of hours/time used by a team. There will be varying differences in hourly fee rates for each staff level.

3. Maximum fee basis

This step is a combination of the previous two steps. First, determine the hourly rate and then multiply it by a certain amount

of time but it is limited to the maximum. This is done so that the auditor does not waste time which will increase working time/hours.

Halim (2015) states that the amount of the audit fee adjusts a number of factors.

This benchmark is used in determining the size of the audit fee including:

1. Operating characteristics, for example number of company locations, type of industry, number of product lines, and others.
2. Financial characteristics, for example the level of return on assets, income, capital, and others.
3. Activities of external auditors, such as experience, level of coordination with internal auditors, and others.
4. Environment, for example a professional labor market, competition, and so on.

2.1.5 Independence

Halim (2015) explains that there is a demand for the auditor to have a free or independent nature from the client's influence to carry out auditing and convey matters found as well as in terms of giving an opinion. An auditor is also not allowed to express an opinion regarding the fairness of financial statements if an auditor is not independent of the client concerned. There are 3 aspects of independence, including:

1. Independence in appearance

Appearance independence has an aspect as the opinion of other parties against the auditor himself in relation to the audit being carried out. An auditor needs to be able to maintain the position he has, so that other parties can trust him with an attitude of independence and objectivity in it, thus it is very important to have independence in appearance to develop the auditor's profession.

2. Independence in fact(actual independence)

Auditors should not have interests or relationships with economic interests in the company in terms of actual conditions. Auditors in order to have an independent nature, need to have high honesty. Therefore there is a close relationship between actual independence and objectivity.

3. Independence in competence(Independence of expertise)

Independence is reviewed based on the perspective of expertise that is closely related to the ability or competence of the auditor when completing and carrying out a task. When carrying out tasks including those related to planning, auditing, or when preparing audit reports, the auditor is required to use a variety of professional skills as an expert examiner with great care and thoroughness. The independence of expertise is closely related to the skills of a professional auditor.

Halim (2015) states that the concept of independence is closely related to the independence of all auditors together in the profession and independence personally of an auditor:

1. Procession independence, is something that is born from members of the business/financial community and the general public as a group regarding the accounting profession.
2. Practitioner independence, is an attitude, an impartial mind, and full of confidence that can have an impact on the auditor's approach when examined.

Shintya et al, (2016) argued that independence can be revealed as a way of view that is called impartial when carrying out tests, evaluating examination results, and preparing audit reports.

2.1.6 Competence

Auditing standards describe that audits need to be carried out by those who have proper training and technical expertise as an auditor. Then when carrying out an audit and carrying out the preparation of a report in it, the auditor is required to carefully and carefully use his professional skills (Halim, 2015).

Halim (2015) explains auditing standards, namely that there is a demand for the technical competence of an auditor who carries out an audit. Determination of this competency uses 3 factors:

1. Continuous professional education throughout the career occupied as an audit professional.
2. Formal education in accounting at a tertiary institution, including a professional exam as an auditor.

3. Practical training and experience in auditing.

Shintya et al, (2016) stated that the basic competency of the auditor is the capacity of the auditor when carrying out auditing by having knowledge and having a variety of special skills.

Halim (2015) mentions the principles of the five professional ethics of the Indonesian Accountants Association which were established based on the VII congress in Jakarta showing that each member who performs professional services in them needs to be careful, diligent and competent and is obliged to maintain a skill and professional knowledge at the highest level. which is strictly necessary to ensure that employers or clients can benefit from competent professional services on the basis of developments in legislation, practice and a very up-to-date technique.

Competence is obtained after going through experience and education. For all responsibilities and duties, each member should strive to achieve the same high level of professionalism attached to the Ethical Principles. Professional competence is divided into 2 phases, namely:

1. Achieving Professional Competence Basically, achieving professional competence requires higher general education standards, and is accompanied by special education experience and job training and professional exams that are considered relevant.
2. Maintenance of Professional Competence

- a. The maintenance of professional competence needs to be realized when carrying out the development of the accounting profession, including in it there are auditing, accounting and other regulatory questions, including relevant internationally or nationally.
- b. Members need to carry out the implementation of a program that has been prepared to guarantee quality control for the implementation of professional services that are consistent with international and national standards.
- c. Competence needs to be maintained and maintained through the existence of a commitment to learn and carry out continuous professional improvement throughout the professional life of members.

2.2 Previous Research

Table 2.1 Summary Previous Research

No	Name	Title	Results
1	Azad, 1994	"Anggaran Waktu Tekanan dan pemfilteran Praktik Waktu di Internal: Survey"	The results of the study identified the incompetence of audit measures, lack of oversight, overreliance on representation by operating personnel, and time budget pressures as the top four culprits in time screening practices.

No	Name	Title	Results
2	Dezoort and Lord, 2002	"Efektivitas Komite Audit : Sintesis Literatur Komite Audit Empiris"	The resource component of audit committee effectiveness highlights that effective oversight depends on the audit committee having adequate resources to perform its duties. Perseverance is a necessary factor in achieving audit committee effectiveness.
3	Suraida, 2005	"Pengaruh etika, kompetensi, pengalaman audit, risiko audit, dan keraguan profesional terhadap keakuratan akuntan memberikan opini audit"	Research shows that competence, ethics, audit risk, audit experience, and professional skepticism of auditors have a significant influence on the appropriateness of giving public accountants' opinions, either individually or together.
4	Gundry, 2007	"Ancaman terhadap kualitas audit yang ditimbulkan oleh budaya organisasi yang buruk diaudit perusahaan dan, dengan melakukan, memperluas literatur sebelumnya yang sebagian besar berfokus pada tekanan waktu terhadap kualitas audit"	This study observes that there is a significant relationship between time budget pressure and early approval of the audit step alone. A significant relationship was also found between auditor personality type and the incidence of the two reduced audit quality practices.
5	Muliani and Bawono, 2010	"Pengaruh Independensi, Pengalaman, <i>Due Professional Care</i> , dan Akuntabilitas terhadap Kualitas Audit, dengan Responden Penelitian adalah Auditor pada KAP <i>Big Four</i> yang ada di Indonesia"	The research conducted shows that experience, independence, due professional care, and accountability simultaneously influence audit quality. Independence is a variable that really dominates the effect on audit quality, while there is no experience on audit quality.

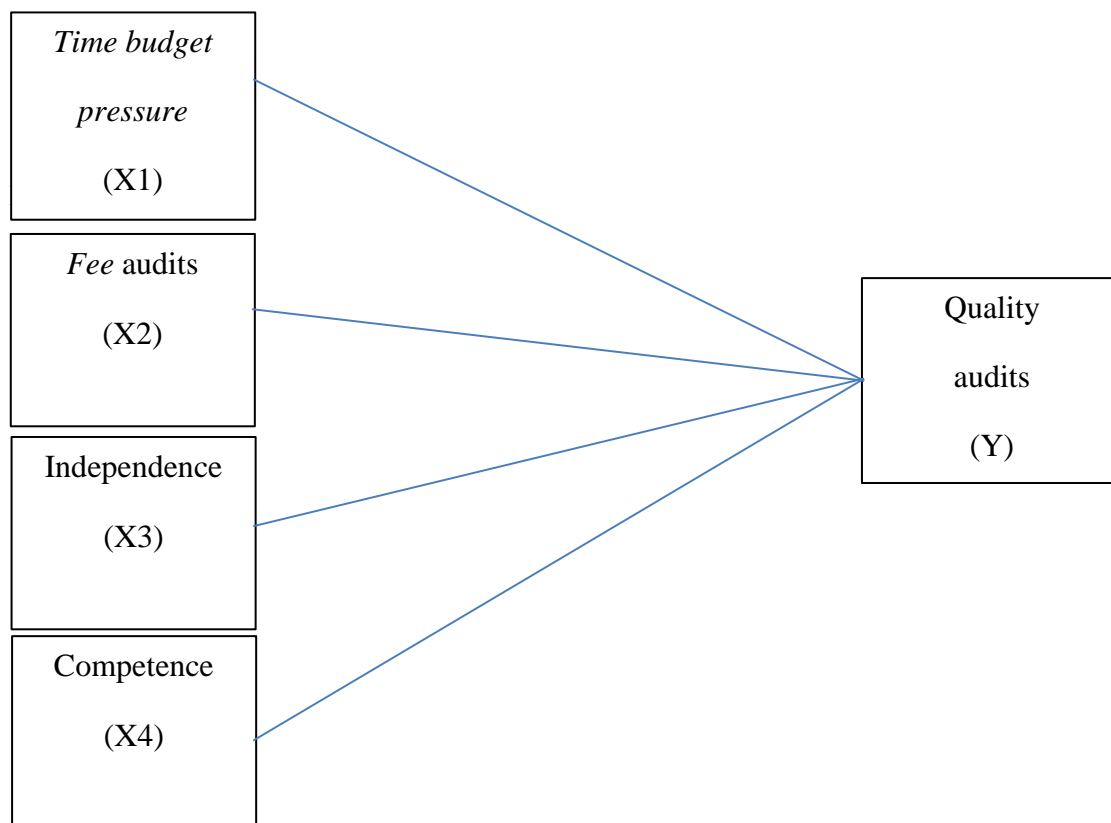
No	Name	Title	Results
6	Ningsih, 2013	"Pengaruh Kompetensi, Independensi, dan <i>Time Budget Pressure</i> terhadap Kualitas Audit"	This study shows that there is a positive effect of competence and independence on audit quality, while there is a negative effect of audit time pressure on audit quality.
7	Octaviana, 2013	"Pengaruh Kompetensi, Independensi, <i>Time Budget Pressure</i> , dan <i>Audit Fee</i> terhadap Kualitas Audit"	Research shows that competence, independence, time budget pressure, and audit fees have an influence on audit quality, the influences that arise are positive.
8	Svenberg, 2013	"Hubungan antara Budaya Etis dengan Tekanan Anggaran Waktu"	The research conducted found an association of the two factors of ethical culture and time budget pressure, which suggests a possible causal relationship, but ethical culture did not mediate the indirect effect of time budget pressure on reduced audit quality measures.
9	Tarigan., et al, 2013	"Menguji Pengaruh Kompetensi, Etika dan <i>Fee</i> Audit terhadap Kualitas Audit"	The results obtained were that there was no significant effect on audit quality, but a significant positive effect on audit fee and audit quality was found.
10	Kurnia, 2014	"Pengaruh Kompetensi, Independensi, Tekanan Waktu dan Etika Auditor terhadap Kualitas Audit"	The results obtained show that there is a positive influence of independence and competition on audit quality and found the effect of time pressure on audit quality negatively.

No	Name	Title	Results
11	Alim., et al, 2015	"Pengaruh Kompetensi dan Independensi terhadap Kualitas Audit, dengan Etika Auditor sebagai Variabel Moderasi"	The results show the influence of independence and competence significantly on audit quality. The interaction of competence and independence with moderating auditor ethics has a positive influence on audit quality.
12	Prihartini, 2015	"Pengaruh Kompetensi, Independensi dan Integritas Auditor terhadap Kualitas Hasil Audit"	The effect of integrity and competence on the quality of audit results was raised and no effect was found on the quality of audit results.
13	Chrisdinawidanty., et al, 2016	"Menguji Pengaruh Etika dan <i>Fee</i> audit terhadap Kualitas Audit"	The results show that simultaneously found the effect of auditor ethics and auditor fees on audit quality. It was found that the influence of auditor ethics on audit quality was positive individually, and audit fees had an influence on audit quality.
14	Shintya., et al 2016	"Pengaruh Kompetensi, Independensi, dan Tekanan Anggaran Waktu terhadap Kualitas Audit"	The results show that the influence of independence, competence, and time budget pressure on audit quality is significantly positive.

2.3 Research Framework

Referring to the explanation that started from previous research as well as the background, the purpose of this study is to identify the various factors that influence audit quality. The variable that is expected to influence audit quality is

time budget pressure, especially during this pandemic. Thus the framework for the research carried out is:



Data sources processed in 2022

Figure 2.1 Research Framework

2.4 Effect of Time Budget Pressure on Audit Quality

Octaviana (2013), explains how time budget pressure influences the performance of an auditor when making decisions and how audit procedures are carried out. The positive influence here is to motivate the auditor's performance so that the work can be completed according to the time. Research conducted by Octaviana, (2013) and Shintya et al., (2016) shows the effect of time budget pressure on audit quality in a positive way, meaning that if the time budget pressure of an auditor is

good, it indicates that the quality raised will be even better. Referring to this elaboration, the formulation of the hypothesis can be carried out, namely:

H 1: "Time Budget Pressure Has a Positive Effect on Audit Quality"

2.5 Effect of Audit Fee on Audit Quality

Chrisdinawidanty et al., (2016) explained the opinion that a high audit commission or audit fee indicates a high quality audit that can be raised because the wider the audit procedures carried out by an auditor, the more accurate and reliable results will be produced. Research conducted by Chrisdinawidanty et al., (2016) shows that the effect of audit fees on audit quality is significantly positive.

Research conducted by Octaviana (2013), and received support from research conducted by Tarigan et al., (2013) shows the positive effect of audit fees on audit quality. This means that if the audit fee is high, it indicates good audit quality obtained. Referring to the research carried out, there is a formulation of the hypothesis that is formulated, namely:

H 2 = "Audit Fee Has a Positive Effect on Audit Quality"

2.6 Influence of Independence on Audit Quality

Independence is a crucial character when accounting audits are carried out. Independence for an audit means a viewpoint without taking sides in the administration of tests, preparation of audit reports and evaluation of examination results. (Rahayu, 2013). If an independent attitude is shown by an auditor, a true assessment will be given to the examination of the financial statements concerned,

and no burden will be placed on any party. With it, guarantees for the reliability of reports disclosed by the auditor can be trusted by all parties involved. Referring to the existing elaboration, the formulation is raised, namely:

H 3: "Independence Has a Positive Impact on the Quality of Audit Results"

2.7 Effect of Competence on Audit Quality

The qualifications required by the auditor in order for the audit to be carried out properly is called the competence of the auditor. When carrying out an audit, an auditor needs to have sufficient knowledge, good personal qualities, and special expertise in that field. In line with the 2011 Public Accountant Professional Standards (SA Section, 210.03) that when carrying out an audit in order to arrive at a statement of opinion, the auditor needs to act as an expert in the field of auditing and accounting. Referring to this elaboration, a hypothesis can be formulated, namely:

H 4: "Competence Has a Positive Impact on the Quality of Audit Results."

III. RESEARCH METHODOLOGY

3.1 Research Variable

The object that is used as the center of a research is called the research variable. There are 2 variables for the research carried out, including the independent variable and the dependent variable. The dependent variable is interpreted as something that is understood or derived from the independent variable. While the independent variables are those that define or give effect to other variables. This research is a test for independent variables such as time budget pressure, audit fees, independence and competence, on audit quality as the dependent variable.

3.2 Variable Operational Definition

The stages so that various variables can be found and then measured through formulation in a synthetic and explicit manner, and do not lead to multiple interpretations, are in the operational definition section. Questionnaire questions for each variable are measured using a Likert scale. The scale used to measure attitudes, beliefs, and perceptions of a person or group regarding social events is called the Likert scale. Participants' responses were assessed on a 5-point Likert scale starting from "strongly disagree" to "strongly agree" (Sekaran, 2017).

Table 3.1 Variable Operational Definition

Variable dependent:	Definition	Indicator	No. Question
Audit Quality	Audit quality means important issues that need to be considered by the auditor in the audit process. Audit quality is the external auditor's ability to identify typographical errors and other inconsistencies. Audit quality is a guarantee that audit quality will be used as a comparison between the actual situation and the default state. (Putri et al., 2015).	a. Quality inspection report	1 to 2
		b. Conformity of inspection with auditing standards	3 to 4
Independent Variables:			
Time Budget Pressure	The time pressure faced by the auditor when conducting an audit also has a significant impact on audit quality. Excessive time pressure to complete the exam makes the examiner more effective on the exam. The auditor is expected to complete the work on time according to the client's approved schedule. (Shintya et al., 2016).	a. complete audit procedures with a time budget as a liability	5 to 6
		b. complete audit procedures with time budget as a constraint	7 to 8
Audit Fees	Audit fees are financing that the auditor gets in return for carrying out his duties, taking into account various factors (Halim, 2015).	a. Assignment risk	9
		b. Given audit work	10
		c. The level of expertise demonstrated in the assignment.	11
		d. The cost structure of the KAP concerned	12
Independence	Independence is a spiritual attitude that is free from influence, no control from other people, without dependence on others (Mulyadi, 2016).	a. Length of relationship with clients	13
		b. Pressure from clients	14
		c. Review from fellow auditors	15
		d. Non-audit services	16 to 17

Competence	Through training and experience, skills are acquired that can guarantee a high level of professionalism in the quality of the inspection services provided. During the audit, the auditor needs to act as an expert in accounting and auditing. Therefore, the competence of a certified public accountant is a certified public accountant who can carry out impartial, accurate and complete audits with sufficient and clear experience and knowledge. (Shintya et al., 2016).	a. Knowledge b. Experience	18 to 19 20 to 21
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3.3 Population and Sample

The population is a research subject that will be studied thoroughly (Arikunto, 2006). For research conducted, the population includes all independent auditors serving at KAPs in Jakarta and Bandar Lampung, who are included in the IAI Directory of the Public Accountants Compartment in 2020. The sample is representative or part of the population to be studied. Samples taken from a population are assumed to be representative of the existing population, namely the method of taking samples that meet the rules or sample requirements that are easier to find or obtain from certain populations. For this study the sample was carried out using convenience sampling

Through the convenience sampling technique, the selection of individuals as samplers is done on the basis of convenience and comfort. Participants in this study were not limited to accounting positions (partner, manager, chief accountant and associate accountant) at KAP. Therefore, all accountants working for KAP DKI Jakarta and Bandar Lampung can be included as respondents.

Table 3.2 List of KAP Jakarta and Bandar Lampung Respondents

No	KAP name	Address
1	KAP Weddie Andriyanto and Muhaemin	Jl. Pelita I, Labuhan Ratu, Bandar Lampung, Lampung 35142
2	KAP Zubaidi Komaruddin	Jl. Morotai Island No. 8, Mt. Sulah Way Halim, Bandar Lampung, Lampung 35136.
3	KAP Tjahjo, Machdjud Modopuro & Partners (Prof. Dr. Einda Evana, SE, M.Sc., Akt., CA., CPA)	Jl. Retired Raya No. 128, Mt. Bright, Langkapura City of Bandar Lampung, Lampung 35147.
4	KAP Suherman, SE, Ak., CA, CPA.	Jl. KS Tubun No. 31A Ex. Rawa Laut Kec. Tanjung Karang Timur City of Bandar Lampung, Lampung 35141.
5	KAP Husni, Wibawa & Partners	Jl. Prof. Dr. Soepomo N0.178-A RT.17/RW.6 Tebet Barat, Kec. Tebet, South Jakarta 12870.
6	KAP Jamaludin, Ardi, Sukimto & Partners	Jl. KH. Abdullah Syafe'I No. 20A, Bukit Duri Kec. Tebet, South Jakarta 12840.
7	KAP RSM Indonesia (Amir Abadi Jusuf, Aryanto, Mawar & Partners)	Jl. General Sudirman No. 59 RT.5/RW.3, Senayan, South Jakarta 12190.
8	KAP Grant Thornton Indonesia	Jl. Jendral Sudirman No. 3 RT.3/RW.4 Karet Semanggi, Kec. Setiabudi, South Jakarta, 12930.
9	KAP Drs. Bambang Mudjiono Widiarto	Jl. Tebet Barat Raya No. 31D Tebet Barat Kec. Tebet, South Jakarta 12810.

Source: Ministry of Finance, 2021

3.4 Types and Sources of Data

The research carried out utilizes primary data type data. The original source is the primary data source which includes the responses of respondents (auditors) from various KAPs in DKI Jakarta and Bandar Lampung. The most important data from this study are:

1. Characteristics of the participants, p. Participants in this study were not limited to auditor positions (partner, manager, chief accountant and

associate auditor) at KAP, therefore all auditors working at KAP DKI Jakarta and Bandar Lampung City could be included as respondents.

2. Opinions and responses of respondents who served at KAP in DKI Jakarta and the City of Bandar Lampung on time budget pressure, independence, audit fees, competence and audit quality during the co-19 pandemic.

3.5 Data Collection Methods

Data collection was carried out using the survey method, namely by distributing a list of questions (survey) to respondents who served at KAP in DKI Jakarta and Bandar Lampung City. The questionnaire includes two parts, the first part contains general questions regarding the demographic characteristics of the participants, while the second part contains questions regarding audit fees, time budget pressure, independence, competence and audit quality.

Questionnaires were distributed to participants indirectly. Participants were asked to fill out the questionnaire, after which the researcher took the questionnaire filled in by the KAP in charge. Respondents filled out the questionnaire and then underwent selection so that incomplete questionnaires were not included in the analysis.

The survey asked for each respondent's opinion on this statement, using a Likert rating scale of 1 to 5. Table 3.3 shows the value of each answer choice.

Table 3.3 Questionnaire Answer Value

Jawaban	Nilai
<i>Sangat Tidak Setuju (STS)</i>	1
<i>Tidak Setuju (TS)</i>	2
<i>Netral (N)</i>	3
<i>Setuju (S)</i>	4
<i>Sangat Setuju (SS)</i>	5

Source: Sugiono, (2010)

3.6 Data Analysis Methods

3.6.1 Descriptive Statistical Analysis

Descriptive statistical analysis was used in order to describe the demographic characteristics of the research participants and the description of the variables used. Descriptive statistics show an overview of the data based on maximum, mean, standard deviation and minimum (Ghozali, 2016). The mean is used in determining the relevant mean of the data. The standard deviation is used as the determination of the average data. The maximum value is used in determining the largest data set to be considered. The minimum value used to determine the minimum amount of relevant data differs from the average.

3.7 Data Quality Test

3.7.1 Data Validity Test

Validity means the accuracy of the data presented in the research section and the data that can be disclosed. With it, valid data means that has no difference with the data provided by the author and which is actually formed from the object of research (Ghozali, 2016).

The data is validated when the number r , Total Adjusted Items Correlation Table $> r$ is significant 0.05 (5%). For research conducted, the validity test utilizes the SPSS program.

3.7.2 Reliability Test

Reliability is defined as the level of measurement of the consistency of results when repeated measurements of a characteristic are carried out (Ghozali, 2016). In this study, the reliability test used SPSS to assess Cronbach's alpha.

It was revealed that the condition that $\alpha < 0.7$ gives an indication of inadequate internal consistency reliability. With it internal consistency reliability can be accepted if $\alpha \geq 0.7$.

3.7.3. Normality test

In order to determine whether the regression model contains independent variables and dependent variables that are normally distributed, a normality test is performed. It is said to be good for regression modeling when the data are normally distributed or close to normal. In his research, the normality test was carried out through analysis of histogram graphs and normal probably plot of standardized residuals and using the Kolmogorov-Smirnov test, which is not a parametric statistical analysis.

The basis for making decisions is through this graphical analysis, if the data distributed along the diagonal line is used as a representation of the normal distribution model, indicating that the regression model reaches the assumption of

normality. The basis for making a decision for the Kolmogorov-Smirnov test is the reported data followed by a significant value greater than 0.05.

3.7.4 Multiple Regression Method

Multiple regression analysis tool is used as a hypothesis tester. Utilization of this regression aims to independently identify several independent variables without affecting other variables. The equations include:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Information :

Y = Audit quality

α = Constant

β_1 - β_4 = Regression Coefficient

X1 = Time Budget Pressure

X2 = Fee audits

X3 = Independence

X4 = Competency

e = Error

3.8 Hypothesis Testing

3.8.1 Coefficient of Determination (R²)

Based on the exposure of Imam Ghozali (2016) coefficient determination (R²) has the main objective which is essentially as a measure a model to explain deviations in the independent variables. The value of the coefficient of determination is in the range of zero and one. If the value of R² is low, it means the capacity of

independent variables when describing the variability of high variables is severely limited.

3.8.2 Static Test F

Based on Ghozali's explanation (2016) the F test has a purpose to see whether model application can continue and whether the explanatory variable has the same effect on the dependent variable. Methods that can be used include:

For research carried out using significance level 0.05 with its degrees of freedom (nk), where k is the number of variables and n is the number of observations.

a. Decision criteria:

1. The model fit test was rejected when $\alpha > 0.05$
2. The model fit test experiences manual acceptance $\alpha < 0.05$

3.8.3 Static Test t

Basically the t statistical test shows the effect of a single explanatory variable when explaining the variability of the dependent variable (Ghozali, 2016). The criteria used include:

1. Ha experiences acceptance when significant t count < 0.05 means that the influence of the independent variables on the dependent variable is found.
2. Ha experiences rejection when significant t count > 0.05 means that there is no effect of the independent variable on the dependent variable.

V. CLOSING

5.1 Conclusion

The results of the discussion as well as the analysis led to the following conclusions:

1. There was a positive effect of time budget pressure on audit quality, it can be seen that based on the significance value, the score is $0.042 < 0.05$ and the coefficient value is 0.234.
2. The audit fee variable has an effect on audit quality, as evidenced by the significant value with a score of $0.016 < 0.05$ and a coefficient value of 0.318.
3. There was no effect of the independence variable on audit quality, as evidenced by the significant value with a score of $0.815 > 0.05$ and a coefficient value of -0.034.
4. There was no effect of competence on audit quality, as evidenced by a significant score of $0.457 > 0.05$ and a coefficient of -0.111.

5.2 Limitations

The research carried out cannot be separated from limitations, including:

1. The KAPs were busy because a number of KAPs refused to fill in, for this study only 6 KAPs were willing to fill in.
2. The researcher used the questionnaire method to collect data that was left at the KAP according to the time of the agreement, therefore the data obtained referred to the perception of the respondent alone, the impact was that there was no monitoring of whether the answers from the respondents who filled out the questionnaire were correct or not. And as a measurement of audit quality it could be better if it focuses at least on senior auditors.
3. The importance in further research for Audit Fees is addressed directly to the Leaders of Public Accounting Firms.

5.3 Suggestions

1. Subsequent research can be more complete with in-depth observations, not just using a questionnaire.
2. As a measurement of audit quality, it should be better if it focuses at least on senior auditors.
3. The sample and population for this study need to be expanded and expanded so that the results can later reflect the actual reality.
4. If you use a research time questionnaire, don't do it at the beginning of the year and the end of the year because the KAP, especially the auditor, is busy so that collecting questionnaires is not optimal or it takes longer.

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