

## THE EFFECT OF DUE PROFESSIONAL CARE AND TIME BUDGET PRESSURE ON AUDIT QUALITY WITH ETHICS AUDITORS AS MODERATING VARIABLES IN THE PUBLIC ACCOUNTANT OFFICE IN THE CITY OF MEDAN

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### ABSTRACT

*This study discusses the effect of due professional care and time budget pressure on audit quality with auditor ethics as a moderating variable. This research was conducted in 8 public accounting firms which have 86 auditors. The research approach used in this research is quantitative methods. This type of research is survey research. The nature of the research is an explanatory survey. And for data collection techniques in this study using a questionnaire. In this study, the data analysis used was testing the outer model and inner model. The results of this study indicate that partially due professional care has a significant effect on audit quality. Partially time budget pressure has a significant effect on audit quality. Meanwhile, the results of this study indicate that auditor ethics is not able to moderate or strengthen or weaken due professional care on audit quality. And auditor ethics is unable to moderate or strengthen or weaken the time budget pressure on audit quality.*

*Keywords:* Due Professional Care, Time Budget Pressure, Audit Quality and Auditor Ethics

### PRELIMINARY BACKGROUND

The public accounting profession has an important role in auditing financial statements in an organization and is a profession of public trust. From the public accounting profession, the public expects a free and impartial assessment of the information presented by company management in the financial statements.

EY's affiliates in Indonesia created dozens of new "incorrect" audit jobs that hindered the audit process. PCAOB apart from imposing a fine of US \$ 1 million also sanctioned two of EY's partner auditors who were involved in the audit in 2011. "In their rush to issue an audit report for their client, EY and two of his partners were negligent in carrying out their duties and functions to obtain audit evidence. Enough," said Claudius B. Modesti, Director of the PCAOB Enforcement and Investigation Division.

From the above case, it can be concluded that the KAP Purwantono, Suherman & Surjamepaid a fine of US \$ 1 million (around Rp. 13.3 billion) to the United States regulator and PCAOB also sanctioned two EY partner auditors, as a result of being convicted of failing to audit the financial statements. clients and negligent in carrying out their duties and functions to obtain sufficient audits. Due to not being able to carry out due professional care / accuracy and thoroughness in their professional skills, thus reducing the quality of the audit. And there is also a case at KAP Drs. Ordinary Sitepu get sanctions suspension of KAP Drs. Ordinary Sitepu in Medan which was determined based on the Minister of Finance Decree No. 238 / KM.1 / 2018 on April 3, 2018 for a period of 6 (six) months. Based on the results of the examination conducted by the inspection team from PPPK, it was concluded that the Public Accountant Drs. Ordinary Sitepub has not fully complied with the Auditing Standards (SA) - Professional Standards for Public Accountants (SPAP) in conducting an audit of PT Jui Shin Indonesia's financial statements for the 2016 financial year, especially in relation to having not conducted an opening balance test (SA Section 510 of the first year audit engagement, opening balance) and have not obtained sufficient appropriate audit evidence to ascertain the reasonableness of trade receivables, trade payables, fixed assets, inventories and cost of goods sold (ASA 500 audit evidence).

In the case above, it can be believed that the auditors are less skeptical in conducting an audit because they do not fully obtain audit evidence and believe in the fairness of the company's financial statements. This attitude could be an opening for cheating. Sari, Wirakusuma and Ratnadi (2018) say that auditors with good professional skepticism will not easily trust audit evidence found during the audit process to ensure there is no fraud in the financial statements audited by them.

Research on audit quality is important for public accounting firm (KAP) and auditors so that they can find out the factors that affect audit quality which can then be used to maintain and improve the quality of the resulting audit. So based on the above background, this study was conducted to determine the effect of the variable due professional care, and time budget pressure audit quality with auditor ethics as the moderating variable. The title of this research is: "The Effect of Due Professional Care and Time Budget Pressure on Audit Quality with Auditor Ethics as Moderating Variables in Public Accounting Firms in Medan City".

## **IDENTIFICATION OF PROBLEMS**

Based on the background previously described, problem identification can be arranged, in the form of:

1. An auditor who has high due professional care is not always followed by good audit quality at a Public Accountant Firm in the City of Medan.
2. An auditor who has high time budget pressure is not always followed by good audit quality at a Public Accountant Firm in the City of Medan.
3. An auditor who has a professional due diligence and high auditor ethics is not always followed by good audit quality at a Public Accountant Firm in the City of Medan.
4. An auditor who has high time budget pressure and auditor ethics is not always followed by good audit quality at a Public Accountant Firm in the City of Medan.

## **FORMULATION OF THE PROBLEM**

The formulation of the problem in this study are:

1. How does the due professional care affect the quality of audits at public accounting firms in the city of Medan?
2. How does Time Budget Pressure affect the Quality of Audit at Public Accounting Firms in the City of Medan?
3. How does Due Professional Care, which is moderated by Auditor Ethics, affect the Quality of Audit at Public Accounting Firms in the City of Medan?
4. How does Time Budget Pressure, which is moderated by Auditor Ethics, affect the Audit Quality of Public Accounting Firms in the City of Medan?

## **THEORETICAL BASIS AUDIT QUALITY**

According to Lee, Liu, and Wang in Tandiontong (2016: 241), audit quality is the probability that the auditor will not report the audit report with an unqualified opinion for financial statements that contain material errors.

### **DUE PROFESSIONAL CARE**

According to Bachtiar (2018), Due professional care can be interpreted as a careful and thorough attitude by thinking critically and evaluating audit evidence, being careful in duties, not being careless in conducting examinations and having determination in carrying out responsibilities.

### **TIME BUDGET PRESSURE**

According to Ketut dan Herkulanus (2020), Time budget pressure is a condition that shows auditors are required to be efficient over a predetermined time, which can lead to high levels of stress and affect the attitudes, intentions, and behavior of auditors

### **AUDITOR ETHICS**

According to Kertarajasa et.al.(2019), auditor ethics are behavioral values or behavioral rules that are accepted and used by the accounting profession organization which includes personality, professional skills, responsibilities, implementation of the code of ethics and interpretation and improvement of the code of ethics.

## **CONCEPTUAL FRAMEWORK**

Based on the description described above, the conceptual framework can be described as follows:

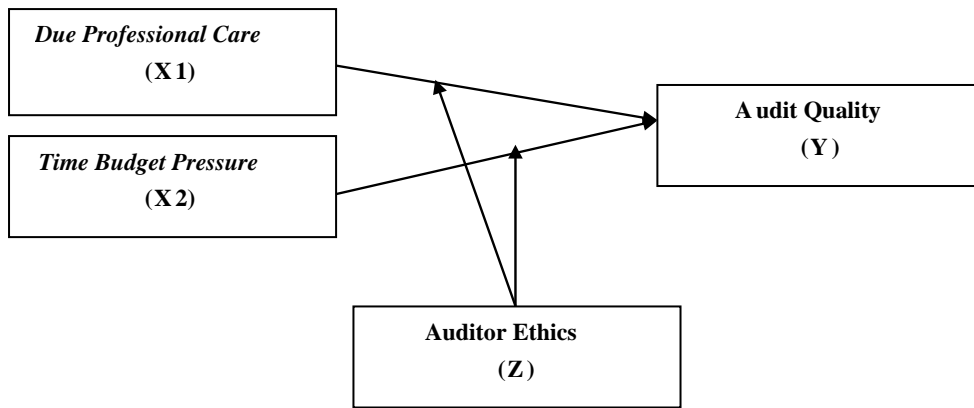


Figure 1. Conceptual Framework

## RESEARCH HYPOTHESIS

Based on the limitations and problem formulations, the following research hypothesis is made:

### The Effect of Due Professional Care on Audit Quality

According to Hardiningsih and Oktaviani in Faturachman and Nugrah (2015), due professional care has a positive effect on audit quality. These results indicate that the auditor always performs a critical review at every level of supervision of the audit implementation and on every audit consideration, the auditor will always maintain the quality of the audit results.

H1: Due Professional Care affects the quality of audits at public accounting firms in the city of Medan.

### The Effect of Time Budget Pressure on Audit Quality

According to Arisinta in Atiqoh (2016), time budget pressure has a positive effect on audit quality. The positive effects arising from time budget pressure include the accelerated performance of auditors to complete their work on time.

H2: Time Budget Pressure affects the quality of audits at public accounting firms in the city of Medan

### The Effect of Due Professional Care on Audit Quality with Auditor Ethics as a Moderating Variable

Research conducted by Febriansyah et al (2014) in Ningtyas and Aris (2016) proves that ethically moderated due professional care has a significant effect on audit quality. Due professional care interactions and professional ethics have an effect on audit quality.

H3: Auditor Ethics moderate the relationship Due Professional Care on Audit Quality at Public Accountant Firms in Medan City Region.

### The Effect of Time Budget Pressure on Audit Quality with Auditor Ethics as a Moderating Variable

Time budget pressure causes individual stress that arises due to an imbalance of duties and available time, and affects the ethics of an auditor through the attitudes, values, concerns and behavior of the auditors, which results in reduced audit quality.

According to Nurhayati (2015), auditor ethics has a significant effect in modifying time budget pressure on audit quality.

H4: Auditor Ethics moderate the relationship Time Budget Pressure on Audit Quality at Public Accountant Firms in Medan City Region

## RESEARCH METHODS RESEARCH SITES

This research was conducted at the Public Accounting Firm in Medan. The research is planned from July 2020 to April 2021.

## POPULATION, SAMPLE AND DATA DETERMINATION TECHNIQUES

The population in this study were 24 KAP offices in the city of Medan and a total sample of 86 KAP auditors in the city of Medan.

## RESEARCH DESIGN

The data collection technique in this research is to use a questionnaire. According to Sugiyono (2019: 199), a questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer.

## OPERATIONAL DEFENITION VARIABLES

The operational definition of the research variables can be presented in Table 1 as follows:

**Table 1. Operationalization of Research Variables**

| Research variable                 | Definition   | Indicator  | Measu remen t Scale |
|-----------------------------------|--|--|---------------------|
| Audit quality (Y)                 | Audit quality is the attitude of an auditor who will not report his audit report with an unqualified opinion for reports that contain material errors or irregularities so that the performance of their duties is reflected in the results of reliable audits in accordance with applicable standards.  | 1. Planning<br>2. Implementation<br>3. Final administration<br>4. Fault finding ability<br>5. Courage to report mistakes.<br><b>(Justiana Castellani in Fitriani 2014)</b> | Likert              |
| <i>Due professional care</i> (X1) | <i>due professional care</i> is the accuracy of an auditor in carrying out the audit process. An auditor must have the level of skill that is generally owned by auditors and must use these skills with due care and due care. A careful auditor will find it easier and faster to reveal various kinds of fraud in the presentation of financial statements. | 1. Using precision and skills at work<br>2. Professional skepticism<br>3. Take into account the competence and adequacy of evidence  | Likert              |
| Research variable                 | Definition   | Indicator  | Measu remen t Scale |
|                                   |  | 4. Sufficient confidence<br><b>(Agoes 2017: 35)</b>  |                     |
| <i>Time budget pressure</i> (X2)  | <i>time budget pressure</i> is a condition that shows auditors are required to exert pressure on the time budget as efficiently as possible with the limited resources that have been given to carry out their tasks and complete them on time with very tight and rigid time constraints and budgets.   | 1. Time budget tightness<br>2. Time budget achievement<br><b>(Zam and Rahayu 2015)</b>   | Likert              |
| Auditor Ethics (Z)                | Auditor ethics is Auditor ethics is a principle or moral value that must be possessed by an auditor so that in carrying out all of his duties the auditor has a clear direction and can provide the right decisions and can also be accountable to the parties who use the decision.   | 1. Auditor Professional Responsibilities<br>2. Integrity<br>3. Objectivity<br>4. Be careful<br><b>Made and Gede (2016)</b>   | Likert              |

**SOURCES AND DATA COLLECTION TECHNIQUES**

The type of data used in this research is quantitative data. According to Sugiyono (2016: 13), quantitative methods can be interpreted as a research method based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, quantitative / statistical data analysis, with the aim of testing hypotheses that have been set.

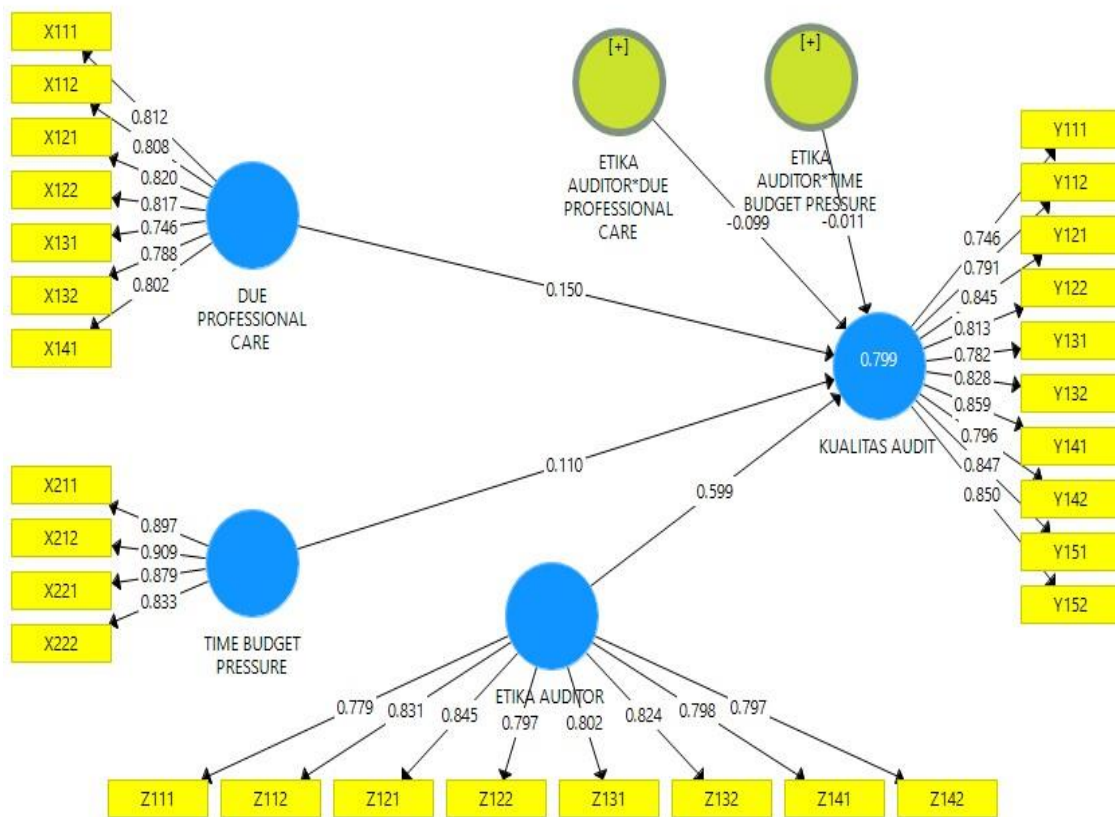
**DATA ANALYSIS TECHNIQUE**

In this study, data analysis used the Partial Least Square (PLS) approach, PLS is a component or variant-based Structural Equation Modeling (SEM) equation model. PLS is a powerful analytical method and is often referred to as soft modeling because it eliminates OLS (Ordinary Least Square) regression assumptions, such as the data must be normally distributed in a multivariate manner and there is no multicollinearity problem between exogenous variables.

**RESEARCH RESULTS AND DISCUSSION**

**RESEARCH RESULT**

The results of the PLS Algorithm SmartPLS program in assessing the moderating variables can be seen in Figure IV.3 below:



**Figure 2. Value of Path and R-square Coefficients with Moderation Effect**

Based on the path diagram in Figure IV.3, it can be seen that the most dominant factor in influencing Audit Quality is Auditor Ethics (Z) with the highest path coefficient of 6.269. Based on Figure IV.3, the following structural equation can be formed:

$$\text{Audit Quality} = 0.150 \text{ Due Professional Care} + 0.110 \text{ Time Budget Pressure} + 0.188 + 0.599 \text{ Auditor Ethics} - 0.099 \text{ Auditor Ethics} * \text{Due Professional Care} - 0.011 \text{ Auditor Ethics} * \text{Time Budget Pressure}$$

The results of the SmartPLS bootstrapping process can be seen in Table 2 below:

Table 2.15 Value t – statistics

| Exogenous                                 | -> | Endogenous        | Path Analysis | T Statistics | P Values     | Conclusion                   |
|---|----|-------------------|---------------|--------------|--------------|------------------------------|
| <i>Due Professional Care (X1)</i>         | -> | Audit Quality (Y) | <b>0.159</b>  | <b>2,309</b> | <b>0.021</b> | Ho: Rejected<br>Ha: Accepted |
| Exogenous                                 | -> | Endogenous        | Path Analysis | T Statistics | P Values     | Conclusion                   |
| <i>Time Budget Pressure (X2)</i>          | -> | Audit Quality (Y) | <b>0.149</b>  | <b>2,195</b> | <b>0.029</b> | Ho: Rejected<br>Ha: Accepted |
| Auditor Ethics *<br>Due Professional Care | -> | Audit Quality (Y) | -0.099        | 1,305        | 0.193        | Ho: Accepted<br>Ha: Rejected |
| Auditor Ethics * Time<br>Budget Pressure  | -> | Audit Quality (Y) | -0.011        | 0.157        | 0.875        | Ho: Accepted<br>Ha: Rejected |

Source: research results, 2021 (data processed using SmartPLS)

#### DISCUSSION EFFECT OF DUE PROFESSIONAL CARE ON AUDIT QUALITY

The results of the study indicate that due professional care has a significant effect on audit quality at the Public Accounting Firm in Medan City. If an auditor who has a high due professional care attitude, the better the resulting audit quality.

The results of this study are in line with the research of Faturachman and Nugrah (2015) in a study entitled "The Effect of Due Professional Care on Audit Quality at Public Accounting Firms in Bandung City" found that due professional care has a positive and significant effect on audit quality. The results of this study are also in line with Atiqoh's research (2016), states that due professional care has a positive and significant effect on audit quality.

Thus, the researcher can conclude that in carrying out his duties an auditor must have a due professional care attitude in which the auditor must use accuracy and skills at work. This is necessary to find frauds or errors committed by the client in presenting financial reports so as to produce good audit quality.

#### EFFECT OF TIME BUDGET PRESSURE ON AUDIT QUALITY

The results of the study indicate that time budget pressure has a significant effect on audit quality at the Public Accounting Firm in Medan City. If an auditor has a high time budget pressure attitude, the better the resulting audit quality.

The results of this study are in line with Arisinta's research (2013), which states that time budget pressure can have a positive effect on audit quality. The effects of time budget pressure include the acceleration of an auditor's performance to be able to complete his work on time. But it is different from the research results of Apriyas and Pustikaningsih (2016), which state that time budget pressure has a negative effect on audit quality. Time budget pressure causes individual stress that arises due to an imbalance of tasks and time available, resulting in poor audit quality.

If an auditor can use the predetermined time to complete the task on time, it will affect the quality of the audit. The higher the time budget pressure, the effect on the improvement of audit quality. With the time budget pressure, an auditor will complete his work in accordance with the predetermined time.

### **EFFECT OF AUDITOR ETHICS IN MODERATING DUE PROFESSIONAL CARE WITH AUDIT QUALITY**

The result of the research shows that auditor ethics is not able to moderate or strengthen or weaken due professional care towards audit quality at the Public Accounting Firm in Medan City. The existence of auditor ethics possessed by an auditor is unable to moderate the due professional care relationship to audit quality.

The results of this study are in line with the research of Kertarajasa et.al. (2019) that auditor ethics cannot moderate the effect of due professional care on audit quality. In contrast to the results of research by Ningrum and Budhiarta (2017), which state that auditor ethics strengthens the effect of due professional care on audit quality.

Even though an auditor in carrying out his duties is not guided by moral principles and the actions that have become the basis for acting an auditor where what the public does is considered a commendable act does not affect the attitude of an auditor who is required to remain two professional careers, an auditor must act professionals by thinking critically, carefully and thoroughly in collecting audit evidence in order to avoid fraud or material misstatement committed by the client in the report so as to produce good audit quality.

### **THE EFFECT OF AUDITOR ETHICS IN MODERATING TIME BUDGET PRESSURE WITH AUDIT QUALITY**

The results of the study indicate that auditor ethics is not able to moderate or strengthen or weaken the time budget pressure on audit quality at the Public Accounting Firm in Medan City. The existence of auditor ethics that is owned by an auditor is not able to moderate the relationship between time budget pressure and audit quality.

The results of this study are in line with research conducted by (Anugrah, 2017) who found that time budget pressure has no effect on audit quality with ethics as a moderating variable. However, it is different from the research results of Dessi (2020), which states that auditor ethics weakens the negative effect of time budget pressure on audit quality.

This shows that even though time budget pressure is tight, an auditor in carrying out his / her duties holds full auditor ethics or does not hold full ethics auditors will still tend to carry out important audit procedures that should and will continue to complete their duties within the stipulated time.

### **CONCLUSIONS AND SUGGESTIONS CONCLUSION**

Based on the results of research and discussion through proving the hypothesis. The conclusions of this study are as follows:

1. Due professional care has a significant effect on the quality of the audit at the Public Accounting Firm in Medan City. If an auditor who has a high due professional care attitude, the better the resulting audit quality.
2. Time budget pressure has a significant effect on the quality of the audit at the Public Accounting Firm in Medan City. If an auditor has a high time budget pressure attitude, the better the resulting audit quality.
3. Auditor ethics are unable to moderate or strengthen or weaken due professional care on audit quality at the Public Accounting Firm in Medan City. The existence of auditor ethics possessed by an auditor is unable to moderate the due professional care relationship to audit quality.
4. Auditor ethics are unable to moderate or strengthen or weaken the time budget pressure on audit quality at the Public Accounting Firm in Medan City. The existence of auditor ethics that is owned by an auditor is not able to moderate the relationship between time budget pressure and audit quality.
5. Based on the value obtained by R-Square in the model of 0.799, it means that Due Professional Care, which is moderated by auditor ethics and Time Budget

Pressure, which is moderated by auditor ethics, is able to explain Audit Quality by 79.9%. The remaining 20.1% is influenced by other variables not included in this research model.

### **SUGGESTION**

After analyzing and producing several conclusions on the research that has been carried out at the Secretariat of the Prima Indonesia University, there are things that researchers can suggest that can be input and attention, namely as follows:

1. Due professional care has an influence on the quality of the audit at the Public Accounting Firm in Medan City. This means that the due professional care attitude of an auditor needs to be maintained and improved by means of carrying out his duties an auditor must be skeptical in his professionalism, where skepticism is an attitude that always questions and does not easily trust clients in order to avoid fraud which will reduce audit quality.
2. Time Budget Pressure also has an influence on the quality of the audit at the Public Accounting Firm in Medan City Region. This means that the attitude of time budget pressure must be maintained and improved. If an auditor in carrying out his duties



completes on time and can take advantage of the predetermined time with an imbalance between tasks and time will improve the quality of the audit.

3. Auditor ethics are unable to moderate due professional care and time budget pressure on audit quality at the Public Accounting Firm in Medan City. In this case auditors who work at the Public Accounting Firm in Medan City must pay more attention to auditor ethics, where auditor ethics is the value of moral principles and actions that have been determined by being more responsible for the profession of an auditor, thinking objectively, and being careful. in carrying out its duties in order to improve audit quality.
4. For future researchers, this study is limited to due professional care, time budget pressure, audit quality and auditor ethics. The researcher did not investigate other factors that could affect audit quality. Therefore, it is hoped that further research can add to other factors that can affect audit quality.

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