

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh independensi, komitmen organisasi, *time budget pressure*, dan kompleksitas tugas terhadap kualitas audit pada Kantor Akuntan publik di Yogyakarta. Pengambilan data menggunakan metode survei dengan teknik kuesoner. Responden penelitian ini berjumlah 74 responden. Untuk menguji kualitas data dari instrumen yang digunakan dilakukan dengan uji validitas, uji reliabilitas, uji regresi dan uji analisis deskriptif.

Uji statistik f menunjukkan bahwa variabel independensi, komitmen organisasi, *time budget pressure*, dan kompleksitas tugas mampu mempengaruhi kualitas audit dan signifikan secara statistik. Pengujian hipotesis dengan uji statistik t menunjukkan bahwa variabel independensi, komitmen organisasi, *time budget pressure*, dan kompleksitas tugas berpengaruh signifikan terhadap kualitas audit.

Kata Kunci : *independensi, komitmen organisasi, time budget pressure, kompleksitas tugas, dan kualitas audit*

ABSTRACT

This study aims to examine the influence of independence, organizational commitment, time budget pressure, and complexity of duty on audit quality at Public Accounting Firm in Yogyakarta. Data collection using survey method with questionnaire technique. Respondents of this study amounted to 74 respondents. To test the data quality of the instrument used is done with the validity test, reliability test, regression test and descriptive analysis test.

Statistical tests f show that the variables of independence, organizational commitment, time budget pressure, and complexity of duty can affect audit quality and statistically significant. Hypothesis testing with statistical test t shows that the independence, organizational commitment, time budget pressure, and complexity of duty have significant effect to audit quality.

Keywords: *independence, organizational commitment, time budget pressure, complexity of duty, and audit quality*