

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *time budget pressure*, pertimbangan tingkat materialitas, persepsi audit *fee*, sikap skeptisme auditor dan kualitas audit. Data pada penelitian ini menggunakan metode *purposive sampling* pada Kantor Akuntan Publik (KAP) di Daerah Istimewa Yogyakarta, Solo dan Semarang. Terdapat 11 Kantor Akuntan Publik (KAP) dengan 56 responden yang digunakan sebagai sampel dalam penelitian ini.

Penelitian ini menggunakan analisis regresi linier berganda dengan SPSS 17.0. Hasil penelitian menunjukkan bahwa variabel independen Pertimbangan tingkat materialitas, Persepsi Audit *fee* dan sikap skeptisme auditor berpengaruh positif terhadap Kualitas Audit, akan tetapi variabel independen *time budget pressure* menunjukkan pengaruh negatif terhadap kualitas audit.

Kata kunci: *Time Budget Pressure*, Pertimbangan Tingkat Materialitas, Persepsi Audit *Fee*, Sikap Skeptisme Auditor , dan kualitas Audit.

ABSTRACT

This study aimed to examine the effect of time budget pressure, the consideration of the level of materiality, audit fee, the attitude and the quality of auditors audit scepticism. The Data on this research using a purposive sampling methode on a public accountant in Yogyakarta, Solo and Semarang, Solo. There are 11 KAP with 56 respondents were used as samples in this research.

This study uses multiple linear regression analysis with SPSS 17.0. The results showed that the independent variable is the consideration of the level of materiality, audit fee and the attitude of influential positive auditors scepticstowards the quality of audits, but the independent variable of time budget pressure showed any real effect negatively to audit quality.

Keywords: time budget pressure, consideration of materiality levels, audit fee, attitude of scepticism, quality audit.