

Factors Affecting Audit Quality (Survey at Public Accounting Firms in Bandung and Jakarta)

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Abstract: The aim of this study is to determine the factors that affect the quality of the audit. The sampling technique used is convenience sampling, with the Public Accounting Firm's unit of analysis, the respondents were auditors who served in the Public Accounting Firm (KAP) in Bandung and Jakarta, and obtained a sample of 39 respondents from 12 public accounting firms. The analytical method used is multiple regression analysis at a significance level of 5% with an analysis tool using SPSS 25, which shows the partial results of Time Budget Pressure and Quality Control System affect Audit Quality and both of these variables simultaneously have an effect on Audit Quality.

Keywords: Time Budget Pressure, Quality Control System, Audit Quality

1. Introduction

Current technological developments make it easier for people to see the development of the Indonesian economy. Currently, the community is more in crisis in assessing the progress or decline of a company's economy. It is very easy for the community to know the cases that have occurred, including the current audit cases. An audit has an important role in determining the going concern of a company for the benefit of management, investors, and the wider community.

An audit is an examination of the company's financial statements by an independent public accountant. (Whittington and Pann, 2012). The audits carried out by auditors are of quality if they meet the requirements of audit standards which include professional quality, independent auditors, judgments used in the implementation of the audit, and the preparation of audit reports. (SPAP, 2013). Meanwhile, audit quality itself is the outcome of an engagement and one of the factors that can be used in assessing audit quality is compliance with the Public Accountant Professional Standards (SPAP) and the Public Accountant Professional Code of Ethics. (Wijaya, 2016).

The importance of audit quality becomes clearer when cases involving KAP still frequently occur, such as the case that occurred in the financial performance of PT Garuda Indonesia in 2019, which involved KAP Tanubrata Susanto, Fahmi Bambang, and Rekan as auditors of the financial statements of PT Garuda Indonesia. In the financial statements for the 2018 financial year, PT Garuda Indonesia has recorded a net profit of US \$ 809 thousand, which is inversely proportional to the financial statements for the 2017 financial year which lost the US \$ 216.58 million. The two commissioners of the company refused to sign the financial statements for the 2018 financial year. They both disagreed with the recording of the cooperation transaction for the provision of in-flight connectivity services (wifi) with PT Mahata Aero Teknologi in the income post because the payment had not been received in 2018. Finally, the KAP gets a written warning sanction accompanied by the obligation to make improvements to the Quality Control System from the Minister of Finance, in this case, PPPK, meanwhile Public Accountant (AP) Kasner Sirumapea is frozen for 12 months. In addition to the AP, during 2020 some APs violated and were frozen by PPPK which can be seen in the following table:

Table 1.1
Public Accountants who received sanctions from PPPK

No.	Name of Public Accountant	Sanction	Type of violation
1	Darwin Sembiring Meliala	Freezing	Professional standards
2	Indra Soesetiawan	Freezing	Professional standards
3	Joachim Sulistyono	Freezing	Professional standards

4	Drs. Henry Susanto, CPA	Freezing	Professional standards
5	Asmar Effendy Hasibuan	Freezing	Professional standards
6	Dikdik Wahyudianto	Freezing	Professional standards
7	Chairul Maron	Freezing	Professional standards
8	Indra Soesetiawan	Freezing	professional standards

Source: pppk.kemenkeu.go.id

Table 1.1 above shows that the sanctions given in the form of freezing the Public Accountant license to provide insurance services for a certain time, this is under Law no. 5 of 2011 article 25 which states that Public Accountant must comply with SPAP, professional code of ethics and applicable laws and regulations. Research on audit quality is important to do considering that this greatly affects the reliability of financial statements. The results of previous research indicate that audit quality is influenced by many factors, including accountability, due professional care (Adnyani and Latrini, 2017; Altintas & Karaaslan, 2019)

The factor affecting audit quality is time budget pressure, which is the amount of time available for auditors to carry out audit assignments (Margheim and Pattison, 2005). High time budget pressure causes auditors to carry out practices that can reduce audit quality (Coram, 2003), this is in line with research conducted by Liyanarachchi and Mc Namara (2007), Broberg. at all (2016) which states that auditors tend to reduce audit quality when faced with tight time budget pressure. However, the results of this study are not in line with the results of Atiqoh's (2016) study showing that time budget pressure has a positive effect on audit quality. This means that the better the time budget pressure the auditor has, the better the resulting quality will be.

Another factor that affects the quality of the audit is the Quality Control System (SPM) number 1, which regulates the responsibilities of the KAP on the quality control system in carrying out assurance engagements and engagements other than assurance. Compliance with the Public Accountant's Professional Standards, especially in the application of the quality control system, is one of the elements in assessing audit quality. The Quality Control System provides guidelines for KAP in the implementation of service quality control over the results of the engagement and must be implemented by KAP, as well as matters related to its effective implementation. (IAPI, 2013). The purpose of establishing this quality control system is (1). KAP and its personnel comply with professional standards, as well as applicable laws and regulations. (2). The report published by KAP or engagement partner is by the conditions. Based on these objectives, it is clear that if the KAP in carrying out its profession always implements SPM, the audit quality will be better. This is in line with the results of research conducted by Reniawati (2016) which states that the quality control system affects audit quality.

Based on the background and phenomena that have been described, and there are still differences in the results of previous studies, researchers are interested in researching with the title "Factors Affecting Audit Quality".

2. Literature review

2.1 Credibility

Theory This theory was developed by Hovland (1953), which states that the general public will believe more and tend to accept well the messages conveyed by people who are credible in their fields. Sources with high credibility tend to have a greater impact on public opinion than sources with low credibility. (Umeogu, 2012). The financial statements that have been audited by the auditor can increase the reliability of the financial statements which will serve as the basis for decision making. Therefore, it is hoped that the auditors can maintain the quality of the audit they produce so that their credibility can be trusted.

2.2 Time Budget Pressure

Time Budget Pressure is a type of time pressure. Andani, et al (2014) stated that time pressure has two dimensions, namely: (1) Time Budget Pressure A condition in which auditors are required to make efficiency with the time budget that has been prepared, or there are time restrictions in a very tight budget. (2) time deadline

pressure is a condition in which auditors are required to complete audit tasks on time. So this time budget pressure can be concluded as a situation that can force the auditors to carry out the audit process according to the predetermined target time.

Time Budget Pressure can only occur when the amount of time budgeted is less than the time that should be spent on the job and the auditors can respond to pressure by completing their work on their time without reporting the amount of time spent completing the audit task. (Margheim *et al.* 2005). According to Wagoner and Cashell (1991), *Time Budget Pressure* affects two things, namely audit costs and audit effectiveness. At the level of *Time Budget Pressure* that is too high or tight will result in low audit costs, but will reduce the performance of auditors. The time is too short to make it difficult for the auditor to find audit evidence, so the auditor is not able to report all the audit findings.

2.2.1 Indicator of Time Budget Pressure

There are several indicators in measuring Time Budget Pressure according to Willet and Page (1996), namely (1) Auditor's understanding of time budget. If the auditor's understanding of the time budget is very high, the pressure on the time budget itself will be low, on the other hand, if the auditor's understanding of the time budget is low, the pressure will be even higher. (2) Responsibility for the time budget. An auditor must know the responsibilities that must be completed and the targets that must be achieved and be responsible for maintaining the audit process efficiently and by the set time budget. (3) Performance appraisal from superiors. The level of pressure depends on the performance given by the auditor, the auditor will feel low pressure if the performance given is considered good by the superior and the pressure should be high if the superior judges that the performance that has been given is not by the goals and targets of the time budget. (4) Allocation of fees for audit fees. Whether an audit process is smooth or not is highly dependent on the audit fee which is usually obtained from the fees received and the allocation of fees for audit fees which are indispensable to meet the predetermined time budget. (5) Frequency of time budget revisions. (6) Difference in time budget.

2.3 Quality Control System

A quality control system consists of policies designed to achieve the objectives and procedures required to implement and monitor compliance with these policies (SPAP, 2013). Public accountant quality control is a process of monitoring the audit performance of auditors and taking actions to ensure that an audit has been accomplished. Strong quality control, review procedures, discipline in implementing program audits and auditors' understanding of procedures and penalties reduce behavior which results in low audit quality (Malone *et al.* 2015).

The objectives of this quality control standard provide the context for the provisions that are established and are aimed at assisting KAP in understanding what needs to be achieved and in deciding whether or not other things need to be done to achieve these goals. (IAPI, 2013).

2.3.1 Quality Control System Indicators Quality Control

According to Standard No.1, each KAP must establish a quality control system that includes the following elements: (1) The responsibility of the KAP's leadership for quality. Policies and procedures designed to support a culture that recognizes the importance of quality in carrying out the engagement are the responsibility of the leadership. The support of a quality-oriented internal culture relies on clear, consistent, repeatable actions and messages from every level of KAP management that emphasize quality control policies and procedures. These actions and messages can be communicated through training, seminars, formal and informal dialogue, mission statements, circulars, internal documents and peer and staff assessment procedures. (2) Applicable professional ethics provisions. KAP must establish policies and procedures designed to provide adequate assurance that KAP and its personnel have complied with the applicable professional ethics provisions. The code of ethics establishes five basic principles of professional ethics, namely integrity, objectivity, competence and due care and professional care, confidentiality and professional behavior. (3) Acceptance and continuation of client relationships and specific engagements. The firm must establish policies and procedures to determine whether the engagement from the client can be accepted and continued. These policies and procedures should provide for: (a) the firm must obtain the information it deems necessary before accepting and continuing a relationship with a particular client or engagement. (b) If the KAP identifies a potential conflict of interest, the KAP must determine whether or not it is appropriate to accept the engagement. (c) If issues related to client acceptance or engagement have been identified, and the firm has decided to accept or continue, then the firm must document the resolution of the issue. (4) Human resources. KAP must establish policies and procedures designed to provide sufficient assurance that KAP has sufficient number of personnel with competence, ability, and commitment to the principles of professional ethics. The policy can assign the right personnel with the required competencies. Relevant personnel issues relate to KAP policies and procedures relating to human resources, which include recruitment, performance evaluation, capabilities including assignment implementation time, competence, career development, promotion,

compensation, and estimation of personnel needs. (5) Performing the engagement. KAP must establish policies and procedures designed to provide adequate assurance that the engagement is carried out by professional standards and the provisions of applicable laws and regulations. These policies and procedures include those that are relevant to support consistency in the quality of the engagement, supervisory responsibilities and review responsibilities. (6) Monitoring. KAP must establish a monitoring process designed to provide adequate assurance that policies and procedures relating to the quality control system are relevant and adequate and are running effectively. The monitoring process includes: (a) Continuous consideration and evaluation of the KAP quality control system, including periodic inspections. (b) Responsibility for the monitoring process is assigned to the authorities. (c) The accountant performing the engagement or reviewing quality control shall not be involved in the engagement inspection.

2.4 Audit Quality Audit

Quality is a concept that shows that auditors can carry out their duties in a professional manner based on professional ethics, competence and independence. (Junaidi and Nurdiono, 2016). Audit quality is also the result of a reliable auditor's work because it is based on predetermined standards. Auditors must comply with auditing standards and Public Accountant Professional Standards (SPAP) and behave by the code of ethics to achieve quality audit results. (Imiyati and Suhardjo, 2012).

The following are the reasons for the importance of audit quality according to Tuanakotta (2013), namely: (1) Protecting the public interest. According to ISA 200, auditors must be independent in carrying out audit engagements for their capacity to protect the public interest, as stipulated in the code of conduct. The code of ethics explains that auditors must be independent in thought and independent in appearance. Independence in thinking is a mental attitude that allows statements of thought not to be influenced by things that can interfere with professional judgment, while independence in appearance is an attitude that avoids actions or situations that may cause third parties to doubt the integrity of the auditor. Auditor independence protects the auditor's ability to formulate an audit opinion without being influenced. (2) Provide satisfaction to clients. According to Sundari, et al. (2017) the increasing number of local and foreign accountants in Indonesia will provide an alternative for companies that require audit services to select or switch KAPs, thereby increasing competitive competition among KAPs. Therefore, to maintain its clients, KAP always meets client satisfaction by improving the quality of the audit provided. (3) Delivering value for money. KAP must obtain adequate compensation, because if not, there will be a possibility that it will be insufficient to carry out adequate audit procedures and may pose threats in the form of personal interests that have the potential to lead to non-compliance with the Public Accountant's professional code of ethics (PP No.2 of 2016 concerning Determination of Rewards Financial Report Audit Services). (4) Ensuring compliance with professional standards. According to Law no. 5 Article 1 paragraph (11) states that SPAP is a quality measure that must be complied with in carrying out an audit engagement. High or low audit quality can be seen from the auditor's compliance with SPAP in carrying out the audit engagement. (5) Develop and maintain a professional reputation. The reputation of KAP shows the achievements and public trust that the auditors hold on the big names of the auditors. Achievements obtained by KAP are quality audit services that improve the quality of financial reports that can be useful in making the right decisions (Sukadana and Wirakusuma, 2016).

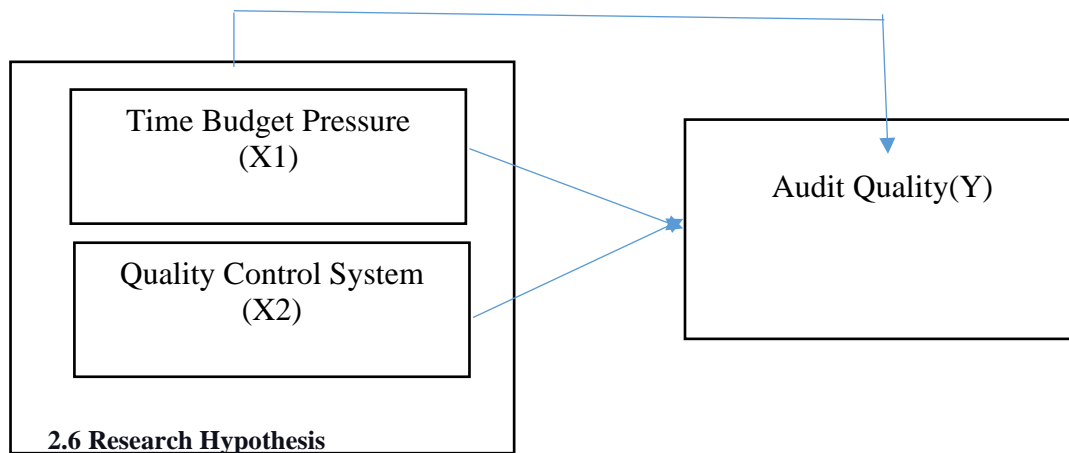
2.4.1 Audit Quality Indicators

To increase public confidence in the practice of the public accounting profession, IAPI (2016) establishes audit quality indicators. This guideline aims to encourage the improvement of the quality of audit services in Indonesia by establishing a relevant audit quality indicator at the level of: (1) Auditor competence. Auditor competence is a professional ability to apply knowledge in audit assignments by the professional standards of public accountants, code of ethics and applicable legal provisions. Auditor competence is obtained from education at universities in the field of accounting, development activities and professional training and work experience. (2) Ethics and auditor independence. The independence provisions apply to every auditor, KAP and KAP network and every auditor has an adequate understanding of ethics and independence. (3) Use of engagement key personnel time. Increasingly the amount of time allocated and spent by key engagement personnel will enable the auditor to have sufficient time to prepare, review and / or approve the significant procedures of an audit engagement. (4) Engagement quality control. KAP is responsible for establishing and implementing quality control in each engagement. KAP has established adequate guidance and documentation for client acceptance, audit planning, evaluation of misstatements, formulation of engagement reports, and communication to management and those charged with governance, KAP has established policies of supervision, consultation and review of engagement quality control, opinions formulated appropriately according to the conditions by using good sentences, not containing typos and by the provisions stipulated by IAPI. (5) The results of the quality review or inspection of external and internal parties. The law gives authority to the Ministry of Finance, namely the Financial Professional

Development Center (P2PK) to conduct periodic inspections of KAP or Public Accountants. Also, several other regulatory agencies sometimes conduct audits of KAP or Public Accountants such as the Financial Services Authority (OJK) and the Supreme Audit Agency (BPK). KAP periodically monitors and inspects the engagement working papers. (6) Engagement control range. KAP and Engagement Partners must pay attention to the range of control of the engagement to enable all engagements to be carried out based on professional standards and applicable regulations. (7) Organization and governance of KAP. KAP with a very high and complex number of engagements and personnel requires an organizational structure, division of tasks and people in charge, and a clear system of procedures. However, for KAPs with relatively fewer number of engagements and personnel, it may require simple organizational support that can be managed by one or several fellow Public Accountants. A KAP also requires support in the form of adequate facilities and infrastructure, including office facilities with a size that allows auditors to work properly. (8) Fee Policy. Public Accountants can determine the amount of compensation freely and independently based on their needs and *professional judgment*, by the rules set by IAPI.

2.5 Framework

Figure 2.1 Framework



- H1: Time Budget Pressure affects Audit Quality
- H2: Quality Control System affects Audit Quality
- H3: Time Budget Pressure and Quality Control System affect Audit Quality

3. Research method

This research uses an explanatory method with a survey approach, to obtain answers to how and why a phenomenon occurs (Nuryaman and Christina, 2015). The sampling technique used convenience sampling with the Public Accounting Firm's unit of analysis and the respondents were auditors who served in the Public Accounting Firm (KAP) in Bandung and Jakarta. Quantitative research is the design of this study. The types of primary data and cross-section data are data collection at one time but many objects. The following is the questionnaire return data:

Table 3.1. Returns of the Questionnaire

Questionnaire	Information	Percentage (%)
Collected	50	100
Can be processed	39	78
Cannot be processed	11	22

Source of primary data processing (2021)

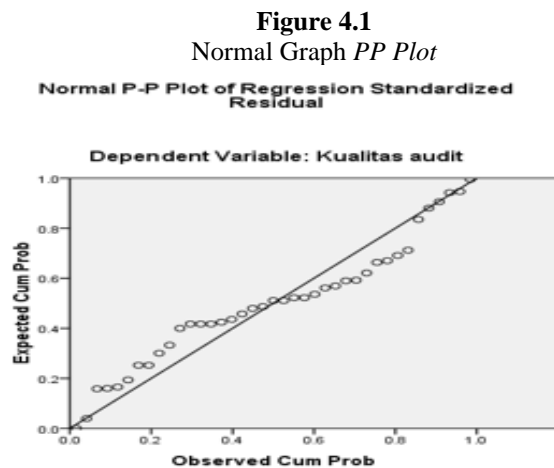
This study uses the independent variable Time Budget Pressure and Quality Control System, while the independent variable is Audit Quality. This study uses a structured questionnaire/questionnaire that is distributed to respondents directly or via a google form. This questionnaire uses a Likert scale starting from 1 to 5 points, namely for a scale of 1 Strongly Disagree (STS), scale 2 Disagree (TS), scale 3 Neutral (N), Scale 4 Agree (S), and scale 5 Strongly Agree (SS).

4. Research results and discussion

The results of data processing of questionnaires that have been collected from auditors who work at 12 public accounting firms in Bandung and Jakarta, 50 respondents have filled out questionnaires, and 11 questionnaires whose filling is incomplete, so that they are declared as *outliers.*, thus the number of questionnaires that can be processed is 39 questionnaires. Respondent data shows that the majority of respondents' ages are as follows: 15 respondents (38%) aged between 20 and 30 years, 11 people aged 31 to 40 (28%), 9 people aged 41 to 50 (23%), and respondents who are over 50 years old are 4 people (10%). Meanwhile, 16 respondents (41%) were female and 23 were male (59%). The average percentage level of education of respondents for D3 graduates is 5%, S1 is 76%, S2 is 13% and S3 is 5%, while for 1 to 2 years work experience it is 23%, 3 to 5 years of 54%, 6 up to 10 years 13% and over 10 years by 10%.

The results of the validation test show that all the questions used in this study are valid because the results of the validation test show a significance level of $0.276 > r$ count, which is 0.316, as well as the reliability test results showing the value of *Cronbach's Alpha* for the Quality Control System (0.922), Time Budget Pressure (0.932).) and Audit Quality (0.923), it can be stated that all variables are reliable because the value *Cronbach's Alphas* > 0.6 .

The results of the Classical Assumption Test, the data is normally distributed with a significance value of $0.987 > 0.05$. The following is a PP Plot graph:



In the picture above It can be seen that the points spread around the diagonal line and follow the direction of the diagonal line, so it can be concluded that the residues in the regression model are normally distributed.

The data is also free from multicollinearity, where the two independent variables show the results of tolerance > 0.10 and VIF value < 10 , namely for the tolerance value of 0.432 and VIF of 2.314, and heteroscedasticity does not occur because the dots are randomly distributed and evenly distributed both above and under the number 0 on the Y-axis shows the results of determination coefficient (R^2) of 0.630 (63%) indicate that simultaneous two independent variables Time Budget Pressure and Quality Control System accounted for 63% of audit quality while 37% are affected by other factors not examined. Meanwhile, partially the result of the multiplication of beta with zero-order shows the result of Time Budget Pressure (34.7%) and Quality Control System (28.7%).

The regression test results are shown in Table 4.1 below:

Table 4.1
Regression Test Results

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig
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	B	Std. Error	Beta		
Constant	.367	.330		1.140	.262
Time Budget Presurre	.419	.167	.460	2.941	.006
Sistem Pengendalian Mutu	.370	.152	.381	2.436	.020

Source: SPSS 25 output (processed data, 2021)

The multiple linear regression equation formed is as follows:

$$Y = 0.367 + 0.419 + 0.370 + 330$$

A constant value of 0.367 indicates that if the independent variables Time Budget Pressure and the Quality Control System are considered to be zero or constant, the dependent variable of Audit Quality is positive at 0.367. While the coefficient value of Time Budget Pressure and Quality Control System is positive, indicating that there is a unidirectional relationship between the Time Budget Pressure variable and the Quality Control System with Audit Quality, which respectively shows a value of 0.419 and 0.370, meaning that each increase in Time Budget Pressure and the Quality Control System can improve. Audit quality is 0.419 and 0.370 units, the better the Time Budget Pressure is felt and a good Quality Control System, the better the Audit Quality.

The results of the regression test are shown in table 4.2 below:

Table 4.2
T-test table

	Coefficients Regression	t _{hitung}	Prob.	t _{tabel}
Time Budget Presurre	.460	2.941	.006	1,688
Sistem Pengendalian Mutu	.381	2.436	.020	1,688

Source: SPSS 25 output (data processed, 2021)

The t-test results show that the significance value of each independent variable is 0.006 and 0.020 < 0.05, this indicates that the two independent variables have a partial effect on Audit Quality. value T Time Budget Pressure is 2,941 > t table (1.688) so H0 is rejected and Ha accepted, meaning that Time Budget Pressure positive effect on Audit Quality. This means that the better the Time Budget Pressure management, the better the resulting Audit Quality will be. The results of this study are in line with the results of research conducted by Atiqoh (2016), the better the Time Budget Pressure felt by the auditors, the better the Audit Quality. However, it is different from the results of research conducted by Deviani (2017) which states that Time Budget Pressure harms Audit Quality, meaning that auditors tend to take actions that cause a decrease in Audit Quality when Time Budget Pressure has increased.

Whereas for the Quality Control System the value of t count is 2.436 > t table (1.688) so that H0 is rejected and Ha is accepted, meaning that the Quality Control System has a positive effect on Audit Quality. The better the Quality Control System of a KAP, the better the resulting Audit Quality. The results of this study support the research conducted by Reniawati (2016) which states that the Quality Control System affects Audit Quality, where the better the implementation of the quality control system, the better the quality of audits produced simultaneously. Time Budget Pressure and Quality Control System affect Quality. An audit with an F value calculated of 29.362 > F table (3.26), so that H0 is rejected and Ha is accepted, meaning that together Time Budget Pressure and Management Control Systems affect Audit Quality. This is by the results of research conducted by Wijayanto (2014) which states that simultaneously Time Budget Pressure affects Audit Quality.

5. Conclusion

Based on the analysis and testing that has been carried out, the researcher concludes several things, namely:

1. Time Budget Pressure partially affects Audit Quality
2. Quality Control System partially affects Audit Quality
3. Time Budget Pressure and Quality Control System simultaneously affect the quality of the audit.

There are limitations in this research that can be used as input for future researchers to obtain more comprehensive results. These limitations include the researcher applying the survey method through the questionnaire and the instrument used, namely the self-rating which does not conduct interviews related to the contents of the questionnaire. The independent variable used is limited to only 2 variables.

Suggestions for further researchers to expand the scope of research by adding independent variables such as competence, due professional care, and audit fees. Collecting data should not be limited to a questionnaire but can be carried out by direct interviews with respondents. For the government as the supervisor of the activities carried out by KAP, to further improve the supervision of the SPM KAP because it is proven that SPM can improve the quality of the audit.

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