

ABSTRACT

This research aims to analyze the influence of time budget pressure, auditor independence, and auditor competence on audit quality at the Audit Board of the Republic of Indonesia Representative Office of Central Java Province. This research employs a quantitative approach using a survey method with questionnaires. The sample consists of 41 auditors selected through purposive sampling. Hypothesis testing is conducted using multiple linear regression analysis.

The results indicate that, simultaneously, all independent variables influence audit quality. However, partially, time budget pressure and auditor independence do not have a significant effect on audit quality, while auditor competence has a positive and significant effect on audit quality.

Keywords: Audit Quality, Time Budget Pressure, Auditor Independence, Auditor Competence