

ABSTRACT

This study aims to analyze the impact of time budget pressure to audit quality, and also how ethical culture moderate of time budget pressure on audit quality. In this study, audit quality was measured by reduced audit quality and underreporting time.

In this study, the form of primary data collected by using questionnaire that shared to auditor in Semarang. The amount of sample was 43. Data was analyzed with quality data test, classic assumption test, and hypothesis test using multiple linear regression.

The results showed that the time budget pressure had negative relation to reduced audit quality and positive relation to underreporting time. Ethical culture didn't have moderate relation to reduced audit quality and underreporting time.

Keywords : audit quality, reduced audit quality, underreporting time, time budget pressure, ethical culture.