

ABSTRACT

The phenomena of the public accounting profession shows that the low quality of audits has become a public spotlight, where the involvement of the Public Accounting Firm is also included. The number of violations committed by public accountants illustrates the occurrence of accounting fraud, thus affecting the low quality of audits in carrying out their profession.

This study aims to determine the effect of time budget pressure and professional commitment on audit quality mediated by dysfunctional audit behavior and moderated audit experience. Data collection was carried out using a questionnaire distributed to the Public Accounting Firm in Semarang City. The analysis technique in this study used Partial Least Squares - Structural Equation Modeling (PLS-SEM) with the help of Smart PLS 3.0 software.

Based on the results of the study, it was found that time budget pressure was significant on the dysfunctional audit behavior. Time budget pressure, professional commitment, dysfunctional audit behavior have a significant effect on audit quality. Audit experience is able to moderate the relationship between time budget pressure and audit quality. However, the commitment to professionalism of auditors does not affect the dysfunctional audit behavior.

Keywords: time budget pressure, dysfunctional audit, professional commitment, audit quality, audit experience.