

ABSTRACT

The quality of an auditor is usually related to the qualifications of expertise, timeliness in work, proper evidence, and independent behavior towards the client. This study aims to analyze and empirically test the effect of professional commitment on auditor quality with time budget pressure and dysfunctional audit behavior as intervening variables on Public Accountant Firms in Semarang.

The population in this study were all independent auditors with various structural levels, namely associates, supervisors, senior and junior auditors who worked at the Public Accounting Firms located in Semarang. Based on the process of distributing questionnaires, a total sample of 83 people was obtained. The analytical tool used in this study is Partial Least Square.

The results showed that professional commitment has a negative influence on Time Budget Pressure and dysfunctional audit behavior, while Time Budget Pressure has a positive influence on dysfunctional audit behavior. Professional commitment has a positive effect on audit quality and audit dysfunctional behavior has a negative effect on audit quality, while Time Budget Pressure has no effect on audit quality. Time budget pressure is able to mediate professional commitment to audit dysfunctional behavior, while time budget pressure is unable to mediate professional commitment to audit quality. Audit dysfunctional behavior is not able to mediate the effect of professional commitment to audit quality, while audit dysfunctional behavior is able to be an intervening variable between time budget pressure to audit quality.

Keywords: professional commitment, time budget pressure, dysfunctional audit behavior, audit quality