



**THE EFFECT OF AUDIT COMPLEXITY, TIME BUDGET PRESSURE AND  
AUDITORS EXPERIENCE IN AUDIT QUALITY**

**(Empirical Study at the Public Accounting Firms in Padang)**

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## ABSTRACT

*The company's financial data problems caused the public accounting profession to get a lot of criticism. Public accountants audit quality that contains information from the results of the inspections carried out. This study aims to analyze the effect of audit complexity, time budget pressure, and auditor experience on quality audits. The population and sample of this research are auditors who work in 7 Public Accounting Firms in Padang. Sampling technique using a simple random sampling. The sample in this study was 28 auditors. Collecting data using a questionnaire method—data analysis using multiple linear regression using the Statistical Package for Social Sciences (SPSS) version 25. The statistical method used to test the hypothesis is multiple linear regression analysis. The results of this study indicate that audit complexity has a positive and insignificant effect on audit quality. Time budget pressure has a significant negative effect on audit quality. Auditor experience has a significant positive effect on audit quality. Simultaneous testing shows a significant effect between the independent and dependent variables. Suggestions for research further so that the sample can be expanded and suggested using the direct interview method to obtain more valid data.*

**Keywords:** Audit Quality, Audit Complexity, Time Budget Pressure, Auditors Experience.

