

ABSTRAK

Pengaruh Kompleksitas Tugas, *Time Budget Pressure*, dan Skeptisisme Profesional Terhadap Kualitas Audit di BPK RI Perwakilan Sumatera Selatan

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Pemeriksaan merupakan elemen penting dalam menjaga akuntabilitas dan transparansi pengelolaan keuangan negara, dan Badan Pemeriksa Keuangan (BPK) RI memiliki peran strategis dalam memastikan keuangan negara dikelola secara tertib, taat aturan, efisien, ekonomis, efektif, transparan, dan bertanggung jawab. Kualitas audit yang dihasilkan auditor dipengaruhi oleh berbagai faktor, baik internal maupun eksternal, di antaranya kompleksitas tugas, time budget pressure, dan skeptisisme profesional. Penelitian ini bertujuan untuk mengetahui pengaruh kompleksitas tugas, time budget pressure, dan skeptisisme profesional terhadap kualitas audit di BPK RI Perwakilan Provinsi Sumatera Selatan, baik secara parsial maupun secara simultan. Jenis penelitian yang digunakan dalam penelitian ini yaitu penelitian kuantitatif dengan cara pengumpulan data melalui penyebaran kuesioner. Analisis data yang digunakan yaitu regresi linier berganda dengan bantuan software SPSS versi 29. Hasil penelitian menunjukkan bahwa secara parsial kompleksitas tugas tidak berpengaruh terhadap kualitas audit di BPK RI Perwakilan Sumatera Selatan; time budget pressure tidak signifikan terhadap kualitas audit di BPK RI Perwakilan Sumatera Selatan; dan skeptisisme profesional berpengaruh positif dan signifikan terhadap kualitas audit di BPK RI Perwakilan Sumatera Selatan. Secara simultan, kompleksitas tugas, time budget pressure, dan skeptisisme profesional berpengaruh positif dan signifikan terhadap kualitas audit di BPK RI Perwakilan Sumatera Selatan.

Kata Kunci: Kualitas Audit, Kompleksitas Tugas, Time Budget Pressure, Skeptisisme Profesional

ABSTRACT

The Effect of Task Complexity, Time Budget Pressure, and Professional Skepticism on Audit Quality at the South Sumatra Regional Office of the BPK RI

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Auditing is a crucial element in maintaining accountability and transparency in the management of state finances, and the Supreme Audit Agency (BPK) of the Republic of Indonesia plays a strategic role in ensuring that state finances are managed in an orderly, compliant, efficient, economical, effective, transparent, and accountable manner. The quality of audits conducted by auditors is influenced by various factors, both internal and external, including task complexity, time-budget pressure, and professional skepticism. This study aims to determine the effect of task complexity, time and budget pressure, and professional skepticism on audit quality at the BPK RI Representative Office in South Sumatra Province, both partially and simultaneously. This study employs a quantitative research design, with data collected through the distribution of questionnaires. Data analysis was conducted using multiple linear regression with the assistance of SPSS version 29 software. The results indicate that, when examined individually, task complexity does not affect audit quality at the South Sumatra Regional Office of the BPK RI; time-budget pressure is not significant in relation to audit quality at the South Sumatra Regional Office of the BPK RI; and professional skepticism has a positive and significant effect on audit quality at the South Sumatra Regional Office of the BPK RI. When examined simultaneously, task complexity, time-budget pressure, and professional skepticism have a positive and significant effect on audit quality at the South Sumatra Regional Office of the BPK RI

Keywords: *Audit Quality, Task Complexity, Time and Budget Pressure, Professional Skeptics*