

INTISARI

Tujuan Penelitian: Kebijakan *social distancing* dan *work from home* membuat prosedur audit tidak dapat dilakukan secara maksimal sehingga kualitas audit di masa pandemi dipertanyakan. Penelitian ini bertujuan untuk menganalisis pengaruh *audit delay*, ukuran KAP, *professional skepticism*, dan *time budget pressure*, khususnya di era pandemi Covid-19. Sejalan dengan teori kontingensi, implementasi teknologi informasi di era pandemi diyakini dapat membantu auditor dalam menjalankan prosedur audit serta menghasilkan laporan keuangan auditan yang berkualitas dan disampaikan secara tepat waktu.

Desain/Methodologi/Pendekatan: Penelitian ini merupakan penelitian *mix-method* dengan pendekatan *sequential explanatory* dengan menyebarkan kuesioner baik kepada auditor di KAP *Big Four* maupun non *Big Four*.

Temuan penelitian: Variabel independen *audit delay* berpengaruh negatif dan signifikan terhadap kualitas audit di era pandemi Covid-19, sedangkan variabel independen ukuran KAP, *professional skepticism*, dan *time budget pressure* berpengaruh positif dan signifikan terhadap kualitas audit di era pandemi Covid-19.

Kontribusi Teoritis/Originalitas: Penggunaan metode campuran dalam penelitian ini diharapkan dapat menjawab inkonsistensi temuan-temuan penelitian terdahulu. Perbedaan penelitian ini dengan penelitian terdahulu terletak pada waktu dan subjek penelitian, metode analisis data dan variabel yang digunakan dalam penelitian.

Batasan/Implikasi Penelitian: Penelitian ini tidak membatasi jabatan auditor dan pengalaman kerja responden dalam penelitian dan hanya berfokus pada permasalahan dari sisi auditor saja.

Kata kunci : *Audit delay*, ukuran KAP, *professional skepticism*, *time budget pressure*, pandemi COVID-19.

ABSTRACT

Effects of Audit Delay, Accounting Firms's Size, Professional Skepticism and Time Budget Pressure on Audit Quality in The Era of The Covid-19 Pandemic

Research Objectives: *Social distancing and work from home policies have hindered audit procedures from being optimally carried out. As a result, the audit quality during the pandemic is questioned. This research aimed to analyze the effects of audit delay, public accounting firms' size, professional scepticism, and time budget pressure during the Covid-19 pandemic. Regarding this issue, the contingency theory notes that the implementation of information technology during the pandemic is believed to be able to assist auditors in carrying out audit procedures and in producing quality audited financial reports to be submitted on time.*

Design/Methodology/Approach: *This was a mix-method research with a sequential explanatory approach. Questionnaires were distributed to auditors in the big four and non-big four public accounting firms.*

Research findings: *The audit delay as the independent variable showed a negative and significant effect on the audit quality during the Covid-19 pandemic. As for the independent variables of public accounting firms' size, professional scepticism, and time budget pressure, they indicated a positive and significant effect on the audit quality in the Covid-19 pandemic.*

Theoretical Contribution/Originality: *The mixed method in this research is intended to address inconsistencies of findings of the previous studies. The difference of this research and the previous ones lies on such areas as the time and research subjects, the data analysis method, and the variables.*

Research Limitations/Implications: *The auditors' position and the respondents' work experience in this research were not limited. The research only focused on the problems revealed by the auditors' perspectives.*

Keywords: *Audit delay, Public Accounting Firms' size, professional scepticism, time budget pressure, COVID-19 pandemic.*