

ABSTRACT

Robby Rezar Suteja"The Influence of Accountability, Time Budget Pressure to Work Quality of the Auditor with Audit Knowledge as Moderation". Accounting Study Program. Faculty of Economics. College of Economics Musi. (under the guidance of Mrs. Delfi Panjaitan, S.E., M.Sc.)

This research aimed to examine and obtain empirical evidence about the influence of accountability, time budget pressures to work quality of the auditor to audit with audit knowledge as moderation. The population in this research is the is a public accounting firm located in Palembang . The sample in this study is independent auditors are in Palembang Public Accounting Firm. A total of 33 questionnaires were returned and analyzed. Data analysis using multiple regression test to test the interaction. Results of this study indicate that (1) The first hypothesis is accepted that accountability has a positive effect on the work quality of the auditors, (2) the second hypothesis is accepted that time budget pressures has a negatively affect on the work quality of the auditors, (3) The third hypothesis is rejected, that the interaction between accountability and audit knowledge does not affect on the work quality of the auditors, (4) the fourth hypothesis was rejected, that the interaction between the audit knowledge and time budget pressure has no effect on the work quality of the auditor.

Keywords: Accountability, time budget pressures, the work quality of the auditor and the knowledge audit