ABSTRACT

Audit quality is a crucial factor in ensuring the transparency and accountability of financial reporting, particularly in the public sector such as the Audit Board of the Republic of Indonesia (BPK). To maintain high audit quality, it is necessary to apply professional skepticism, manage time budget pressure, and effectively regulate auditor workload.

This study aims to examine the influence of professional skepticism, time budget pressure, and workload on audit quality, both simultaneously and partially, at BPK Representative Office of Central Java Province.

This research is quantitative with a descriptive-verificative approach. The study population consists of 199 auditors, and using the simple random sampling method, 67 respondents were obtained. Data were collected through the distribution of questionnaires, and the data were analyzed using multiple linear regression with the assistance of IBM SPSS version 29.0.

The results show that, simultaneously, professional skepticism, time budget pressure, and workload have a significant effect on audit quality. Partially, professional skepticism has a positive and significant effect on audit quality. However, time budget pressure and workload do not have a statistically significant effect on audit quality. These findings indicate that auditors are still able to maintain audit quality even when facing time constraints and high workloads.

This research is expected to contribute to improving audit quality by considering both individual and work environment factors. Furthermore, the results can serve as a reference for relevant institutions and future studies in the field of public sector auditing.

***Keywords**: Professional Skepticism, Time Budget Pressure, Workload, Audit Quality*