

Abstract

The audit report produced by an auditor must be quality because audit report is share to the users of financial statement such as shareholders and investor as one basic for decision making. Great confidence of users on financial statement provided to the public accountant about audit fee and auditor's independency finally require they are concerned about the result quality of audit. But in the practice there are many cases involving public accountant profession that impact on doubted the quality of audit. Therefore, the purpose of this research to examine the influence of time budget pressure, audit fee and auditor's independency on audit quality

The population in this research is the all auditors who work at KAP in Bandung. The sample in this research is 35 auditors with using convenience sampling method. Data were analyzed using multiple regression linear.

The result of this research provide empirical evidence that simultaneously variable of time budget pressure, audit fee and auditor's independency have a significant effect on audit quality. In partially variable of audit fee with positive direction and auditor's independency with positive direction have a significant effect on audit quality. While the variable of time budget pressure has no significant effect on audit quality.

Keywords : Audit quality, time budget pressure, audit fee, auditor's independency