

ABSTRACT

Audit is the collection and evaluation of evidence about information to determine and report the degree of compliance of the information with the criteria set. Audit should be conducted by people who are competent and independent. Besides being used by the company, the results of these audits are also used by the external company as a basis for decision making. In carrying out the task of the audit, an auditor should be guided by auditing standards established by the Indonesian Institute of Certified Public Accountants (IAPI). In addition to auditing standards, the auditor also must adhere to a code of professional conduct governing the professional responsibility, competence and professional prudence, confidentiality, professional behavior and technical standards for an auditor in carrying out his profession.

This study aims to determine how much influence the Audit Fee, Competence, and Time Budget Pressure auditor to audit quality. This research includes studies are descriptive verification of causality. This study population is a public accounting firm in Bandung. Sampling techniques in this study using a convenience sampling with 30 respondents. The processed data is primary data through surveys using a questionnaire which is then analyzed using continuum line to describe the data, as well as using validity, reliability and multiple regression analysis to test the hypothesis.

The results showed that the variables simultaneously audit fee, competence, and time budget pressure have a significant effect on audit quality. Partially, the audit fee variable, and competence have a significant effect on audit quality. While time budget pressure not significant effect on audit quality.

Keywords: Auditor, Audit Fee, Competence, Time Budget Pressure, Audit Quality.