

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. The users of financial statement expect the public accountant profession conduct independent and impartial assessment of the information presented by the company management in the financial statements. But in the practice the are many cases involving public accountant that impact on doubted the quality of audit.

This research aimed to determine the influence of auditor's independency and time budget pressure on audit quality by questionnaire, either simultaneously or partially

This research is descriptive verification and causality research. Unit analysis that used in this research is public accounting firms in Bandung. This research using sampel data which chosen through convenience sampling technique and ther are 54 samples. This research using multiple linear regression analysis technique.

The result shows that simultaneously, auditor's independency and time budget pressure have effect on quality audit. Partially, variable auditor's independency and time budget pressure have positive direction have a significant effect on audit quality.

Future researches may not do the research during the peak period of the audit use other independent variables with this research to know it's effect on audit quality and development indicators have not measured on these variables , and expanding the research object so that it covers the entire public accounting firms is active in various other cities. In addition, this research is expected to be a consideration for the auditor's to improve their performance, and also KAP is expected to give the newest information data to IAPI.

Keywords: *auditor's independency, time budget pressure, and audit quality*