

## **ABSTRACT**

*The audit report produced by an auditor must be qualified because of the audit report are distributed to the users of financial statements such as shareholders and investors as a basis for decision making. But in practice there are many cases involving the public accounting profession associated time budget pressure and experience auditor doubt of impacting the quality of the audit report.'*

*The purpose of this study was to analyse and obtain empirical evidence about the influence of time budget pressure and experience of auditors on audit quality in KAP in Bandung both simultaneously and partially.*

*The population in this study were all auditors working in KAP in Bandung. The sampling technique used in this study is a Convenience sampling technique. The sample in this study is all of the population public accountant who has the position of partners, managers, senior auditors and junior auditors from accounting firm in Bandung and return the questionnaires that have been distributed.*

*Responses of respondents regarding time budget pressure and experience auditor simultaneously significant effect on the quality of audit.pada KAP in Bandung. T test results showed that the time budget pressure partially no significant effect on audit quality. While the variable partial auditor experience positive and significant impact on audit quality.*

*The coefficient of determination of 58.9% suggests that the ability variable time budget pressure and experience of auditors in explaining the variable quality of audits reached 58.9%, while 41.1% are influenced by other factors not examined in this study.*

***Keywords:** Time budget pressure, the experience of auditors and audit quality*

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