

ABSTRACT

Audit is a systematical process made by competent and independent auditor which performed to gather and evaluate evidence objectively, to measure the level of fairness and reliability of financial report. The result is used by companies and external side as a base of decision making. Therefore, the financial report which was audited by the auditor must have an excellent quality. To keep the quality of an audit, the auditor is required to have experience and competence as well as good mental behavior (independence)..

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 with 44 respondents. 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.

The results, show that simultaneously the variable competent and independent have significant influences toward quality of an audit. Partially the variables have significant influence on the quality of an audit.

Keyword : *Audit, Auditors, Competence, Independence, Audit Quality.*