

## **ABSTRACT**

*The quality of audit is greatly influenced by an auditor's work. It will be good if it is done according to the standard determined by the Indonesian Public Accounting Institute. Some factors influencing the audit quality are time budget pressure and size of public accounting firm.*

*This study aimed at investigating the simultaneous effect of time budget pressure and size of public accounting firm on the audit quality at the Public Accounting Firms in Bandung. The data used in this study is to distribute questionnaires at the Public Accountant Firms in Bandung.*

*This study used quantitative research using a verification descriptive method. The population are 20 Public Accounting Firms in Bandung with 196 auditors. The sample was selected using probability sampling with the type of proportionate stratified random sampling. The data were analyzed using double linear regression.*

*The research result showed that the time budget pressure experienced by auditors working at the Public Accounting Firms in Bandung is quite strict. The Public Accounting Firms in Bandung tended to belong to the small ones. The auditors working at the Public Accounting Firms in Bandung greatly paid attention to the audit quality in auditing. The result of analysis test showed that time budget pressure and size of public accounting firm had a simultaneous effect on the audit quality. Partially, time budget pressure had no significant effect on the audit quality, and size of public accounting firm had a significant effect on the audit quality.*

*In conclusion, time budget pressure and size of public accounting firm can influence on the audit quality at the Public Accounting Firms in Bandung 2019. Thus, the Public Accounting Firms are suggested to give the accurate and quality results of audit by considering time budget pressure.*

*Keywords : Time Budget Pressure, Size of Public Accounting Firm, Audit Quality*