

ABSTRACT

Public Accountant is a profession that is trusted to audit a company's financial statements. Therefore, public accountants must maintain the quality of the audit they produce.

The independent variables in this study are competency, time budget pressure, and audit professionalism. While the dependent variable is audit quality. The sample used in this study was 33 respondents in 10 Public Accountant Offices in Bandung. This research has a Non Probability Sampling with Convenience Sampling type and multiple linear regression analysis method using Statistical Program for Society Science (SPSS) software 23.

Based on the results of the test, the variables of competency, time budget pressure, and audit professionalism simultaneously influence audit quality. Partially the competency and auditor professionalism variables have a significant effect on the positive direction of audit quality. While the time budget pressure variable has a significant effect on the negative direction of audit quality.

Keywords: *Competency, Time budget pressure, Audit professionalism, Audit Quality*