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.

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