ABSTRACT

The research was conducted in Bandung Regional Public Accounting Firm. Phenomena that exist is the presence of auditors who perform audits of seven years to the same client, the auditor who experience time pressure at the time of audit the financial statements and the auditor who violates the standards of the profession of public accountant (SPAP). The purpose of this study is to determine the time budget pressure, influence on auditors' professionalism and its implications on quality audits, and to know the influence of either partially or simultaneously to the Regional Commissioner's Office Public Accountant of Bandung.

The method used in this study is descriptive and verification method. The unit of analysis in this research is Bandung City Senior Auditor, and 32 external auditor who becomes the sample. The test statistic used is the Pearson correlation, path analysis, determination coefficient, hypothesis testing, and also use the help of SPSS 17.0 Windows application program.

The results showed that simultaneous pressure and professionalism of auditors' time budget significantly influence the quality of the audit and the results partially show that the variable of time budget pressures and the external auditor professionalism significant effect on audit quality. While the coefficient of determination shows that together time budget pressure and auditor's professionalism contributed to Audit Quality by 76.2% while the remaining 23.8% are influenced by other factors such as Indenpendensi and Competence.

Key words: Time Budget Pressure, Professionalism of the External Auditor, Audit Quality.