

ABSTRACT

This study aims to examine the effect of time budget pressure, experience and audit fee on audit quality. Population in this study are all auditors who work in Public Accounting Firm in Palembang city. The number of samples of this study were 41 auditors using total sampling method. The method of analysis used in this study is multiple regression analysis, and hypothesis test used is t test with the help of SPSS program version 22. The results of this study indicate that (1) Time Budget Pressure has no significant effect on audit quality, (2) Experience has significant effect to audit quality, (3) Audit Fee has no significant effect on audit quality.

Keywords: *Time budget pressure, experience, and audit fee.*