

**PENGARUH KOMPETENSI, AKUNTABILITAS, *TIME BUDGET PRESSURE*,
PENGALAMAN AUDITOR, DAN *FEE* AUDIT TERHADAP KUALITAS AUDIT
PADA KANTOR AKUNTAN PUBLIK DI KOTA DENPASAR**

ABSTRAK

Public accountants are accountants who have obtained permission from the minister of finance to provide public accounting services in Indonesia. Provisions regarding public accountants in Indonesia are regulated in the Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants and Minister of Finance Regulation Number 17/PMK.01/2008 concerning Public Accountant Services. This study aims to determine whether competence, accountability, time budget pressure, auditor experience, and audit fees affect audit quality in public accounting firms in Denpasar City.

The sample used was 95 auditors who worked at the Public Accounting Firm (KAP) in Denpasar City. The sampling method used is saturated sampling, which is a sampling technique when all members of the population are used as samples. Samples are taken or selected because the sample is in the right place and time. The analysis technique used is multiple linear regression.

Based on this study it was concluded that competence, accountability, time budget pressure, auditor experience and audit fees have a positive effect on audit quality at Public Accounting Firms (KAP) in Denpasar City.

Keywords: *Competence, Accountability, Time Budget Pressure, Auditor Experience Audit Fees, Audit Quality*

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