

ABSTRACT

Various cases of financial statements and offenses committed by a public accountant in Indonesia resulted in the decline of public confidence in the information presented by the company and questioned the integrity and objectivity of public accounting as a party that audited the financial statements of the company. This is influenced by the audit fee, audit experience and independence of public accountants who have an impact on audit time budget pressures that have implications for the quality of the resulting audit.

This research uses descriptive method and verifikatif. Data collection using a survey approach with questionnaires distributed to the KAP listed in BAPEPAM-LK. Respondents of this study was an audit partner, audit manager and senior auditor. Before the data is used to test the hypothesis, first tested the validity and reliability. Analysis of the data to test hypotheses using analytical description of the SEM.

The results of this study concluded that: (1) the experience of audit and independence of public accountants is not the main thing in determining the audit fee. While the audit experience enough to be a guarantee for a certified public accountant but not a dominant factor that causes independennnya a certified public accountant as if the auditor is still little experience, could be a knowledge of auditing jugas still small, then the understanding of independence are still a few can cause a certified public accountant to not independent due to the understanding of the concept of independence is still lacking, (2) audit time budget pressures influenced the audit fee received by a public accountant, while the independent public accountants affect public accounting audit experience, (3) audit quality is affected by the audit time budget pressure, but the independence of public accountants are affected by the lack of public accounting experience, whereas while the audit fee affect public

accountant acceptable audit quality.

Key words: audit fees, audit experience, the independence of public accountants, audit time budget pressures and quality audit

