

## **ABSTRACT**

*The development of the public accounting profession is inseparable from the rapid growth of the company in all areas. The continued development of an enterprise the more developed also the public accounting profession. Public accounting profession is a profession of public trust. Public accountant or an independent auditor in auditing duties client company has a strategic position as a third party in a corporate environment the client when the public accountant to carry out the duties and responsibilities of management to audit the company's financial management.*

*The purpose of this study was to know and analyze the effect of workload and audit fee to audit quality in some of the firm in Bandung. This research uses survey method through associative descriptive approach associative. This research was conducted at 7 Public Accounting Firm in Bandung City. The results showed that there is a significant and negative influence between workload and the positive influence between audit fee on audit quality. Simultaneously its influence is 51,3%, while 48,7% are influenced by other factors not examined.*

***Keywords: workload, audit fee, audit quality.***