This research was conducted to analyze and study the Time Pressure and Independence of Audit Quality in Public Accountant Offices in Bandung City registered with BPK RI. The independent variable in this research is Time Pressure and Independence, while the dependent variable is Audit Quality.

The research method used in this study is descriptive qualitative research. The population of this study, the Public Accountant Firm in Bandung City registered at BPK RI who received 10 Public Accountant Firms. The research method used a proportional sample with a sample size of 10 Public Accountant Firms. Data analysis was performed using simple linear regression.

The results showed 40.3% and a significant contribution with an influence contribution of 56.2%.

Keywords: Time pressure, Independence, Audit Quality