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**TIME BUDGET PRESSURE, PROFESSIONAL ETHICS, EXPERIENCE,  
AUDITOR COMPETENCE AND AUDIT QUALITY  
(Analysis at the Public Accounting Firm Drs Paul Hadiwinata, Hidajat,  
Arsono, Retno, Palilingan and Partners)**

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### Abstract

This study aims to examine the effect of time budget pressure, professional ethics of public accountants, work experience, auditor competence on audit quality at the PKF Public Accounting Firm where the KAP is included in the 10 best accounting & professional services firms in Indonesia. The population in this study were employees who worked at the Public Accounting Firm Drs Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF International) totaling 103 people consisting of 93 as Auditors and 10 as HR Admin and Staff. The sampling technique in this study used purposive sampling method. The implications in this study are addressed to KAP and auditors, for KAP it is hoped that it can provide training in the audit field regarding understanding related to audit procedures. Meanwhile, auditors are expected to be more active in participating in training in the field of auditing both held from internal and external KAP. This study used a questionnaire as a survey tool to collect respondent data. The data that can be processed in this study are 68 respondents or 85 percent of the number of questionnaires distributed by researchers. The application used to test the variable relationship in this study is SPSS 22. The results of this study indicate that time budget pressure, professional ethics, experience have a positive effect on audit quality. Meanwhile, auditor competence has no effect on audit quality.

**Keywords:** Time Budget Pressure, Professional Ethics of Public Accountants, Work Experience, Auditor Competence and Audit Quality.

### Abstrak

*Penelitian ini bertujuan untuk menguji pengaruh time budget pressure, etika profesi akuntan publik, pengalaman kerja, kompetensi auditor terhadap kualitas audit di Kantor Akuntan Publik PKF yang dimana KAP tersebut masuk ke dalam 10 firma jasa akuntansi & profesional terbaik di Indonesia. Populasi dalam penelitian ini adalah karyawan yang bekerja di Kantor Akuntan Publik Drs Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF International) yang berjumlah 103 orang yang terdiri dari 93 sebagai Auditor dan 10 sebagai Admin HR dan Staff. Teknik pengambilan sampel dalam penelitian ini menggunakan purposive sampling method. Implikasi dalam penelitian ini ditujukan kepada KAP dan auditor, bagi KAP diharapkan dapat memberikan pelatihan di bidang audit mengenai pemahaman terkait dengan prosedur audit. Sedangkan bagi auditor diharapkan dapat lebih aktif mengikuti pelatihan di bidang audit baik yang diadakan dari internal maupun eksternal KAP. Penelitian ini menggunakan kuesioner sebagai alat survei untuk mengumpulkan data responden. Data yang dapat diolah dalam penelitian ini sebanyak 68 responden atau 85 persen dari jumlah kuesioner yang disebar oleh peneliti. Aplikasi yang digunakan untuk menguji hubungan variabel dalam penelitian ini adalah SPSS 22. Hasil penelitian ini menunjukkan bahwa time budget pressure, etika profesi, pengalaman berpengaruh positif terhadap kualitas audit. Sedangkan kompetensi auditor tidak berpengaruh terhadap kualitas audit.*

**Kata Kunci:** Time Budget Pressure, Etika Profesi Akuntan Publik, Pengalaman Kerja, Kompetensi Auditor dan Kualitas Audit.

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## INTRODUCTION

Financial reports are an important element for internal and external parties of the company as a source of information about the company's financial condition, which in turn is used as a basis for decision making (Apisti, 2017). The characteristics that must exist in financial statements are relevant, materiality, reliable, understandable and presented honestly and neutrally.

In order to maintain the quality of information in its financial statements, company managers need public accounting services. Public accountants in this case are independent auditors who provide services to the public, especially in the field of auditing financial statements. Boynton & Sukrisno (2010) say that public accountants have an obligation to maintain and improve the quality of their audits in order to create public trust in the accuracy and validity of the audited financial statements issued by the auditors.

Auditors have the responsibility to detect and report fraud. In accordance with the Public Accountant Professional Standards (SPAP) SA Section 110 (PSA No. 02) which explains whether the audited financial statements are free from material misstatement, whether caused by errors or fraud, the auditors here are responsible for planning and carrying out audits to obtain adequate assurance from clients including investors (Pratiwi & Rohman, 2021). Strictly public accountants must assess client business risks with the aim of avoiding litigation, minimizing client dissatisfaction and limiting damage to KAP's reputation that can occur after the audit process is carried out (Meriyusti & Yuliati, 2023). (Mawardi, 2021) says that public accountants have an obligation to maintain and improve the quality of their audits in order to create public trust in the accuracy and validity of the audited financial statements issued by the auditors.

The purpose of conducting an audit is not only for the benefit of the client, but also other parties who have an interest in the information from the audit financial statements to assess and make strategic decisions related to the company such as potential investors, investors, government agencies, creditors, and the public (Koerniawan, 2018). Bedard et al. (2010) reveal, to provide a proper reason that the audit results are relevant, the financial statements must be presented in accordance with the Statement of Financial Accounting Standards (PSAK).

Rizkia & Barus (2022) say that audit quality can be influenced by time budget pressure. With time budget pressure, auditors will feel pressure that can trigger stress. Based on work stress theory, it is stated that the cause of stress felt by individuals in the scope of their work will cause the individual to be under pressure when doing work, it will affect the individual's behavior (Elizabeth & Laksito, 2017). Shintya et al. (2016) said that time budget pressure is very important for auditors to be able to complete their audit tasks efficiently and on time in accordance with the predetermined time allocation.

Apart from time budget pressure, the ethics possessed by auditors also affect audit quality. If you work as an auditor, professionalism is the main requirement that must be possessed by actors in this profession. Within the scope of the company, this profession is required to always be professional and adhere to applicable ethics and rules (Mushiirah et al., 2018). Sunarsih et al. (2023) say that auditor ethics are indispensable in the business world, so auditors have an

obligation to maintain their ethical standards of behavior towards the organization where the auditors work, society and their profession. When auditors uphold the ethics of public accountants, it is hoped that fraud will not occur among auditors, so that they can provide an assessment in the form of an audit opinion as expected by the client (Rangkuti & Arnita, 2023).

Work experience is one of the factors that affect audit quality (Jao et al., 2023). Auditors who lack experience will be different from auditors who have experience. This difference can be seen in terms of finding errors in the financial statements and making mistakes during the audit process. Arnita et al. (2023) said that experienced auditors will more easily detect errors and understand and know the causes of these errors, experienced auditors will also be able to make the right decisions to solve problems that arise. A study conducted by Cahan & Sun (2015) investigated the relationship between the frequency of error discovery and auditor experience, the findings show that the source of errors in financial statements is more accurate when found by experienced auditors compared to auditors who lack experience. The number of errors that auditors can find in the financial statements indicates the success of the audit activities carried out.

Audit quality is also influenced by the level of auditor competence (Rizkia & Barus, 2022). An audit can be considered quality if it is carried out by competent people. Kesuma (2019) says that the behavior of an auditor is determined by internal factors that come from within the auditor, namely ability and experience. Tandiontong (2015) explains that competent auditors are auditors who have technological skills and understanding and are able to carry out audit procedures properly.

The case of PT Garuda Indonesia Tbk can be a lesson for public accountants as well as the KAP that oversees the public accountants so as not to commit violations in auditing financial statements. The Ministry of Finance together with the OJK announced sanctions on KAP Kasner Sirumapea and KAP Tanubrata Sutanto, Fahmi, Bambang & Rekan (members of the international audit organization BDO) for audit errors in the PT Garuda Indonesia Tbk Financial Statements for Auditing Standards (SA) SA 315, SA 500, and SA 560 (Karen et al., 2022).

Broberg et al. (2017) states that his research on time budget pressure has an effect on audit quality. Meanwhile, research conducted by Reza Zaputra & Marlina (2022) has the result that time budget pressure has no effect on audit quality. Research conducted by (Sunarsih et al., 2023) states that the professional ethics of public accountants affect audit quality, while research conducted by Yoanita & Farida (2019) explains that the professional ethics of public accountants have no effect on audit quality. Then a study conducted by Ekaari et al. (2019) shows the results that auditor work experience affects audit quality, while research conducted by Septyaningtyas (2017) says that work experience has no effect on audit quality. Then research conducted by Saleh et al. (2022) say that competence has an effect on audit quality, while research conducted by Siregar (2021) says that competence has no effect on audit quality.

Good audit quality is expected to be achieved through low time budget pressure faced, high auditor ethics, work experience and competence (Jao et al., 2023). Therefore, the purpose of this study is to investigate the role of these four factors on audit quality. The author also wants to know how these four factors can

affect audit quality at the PKF Public Accounting Firm, which is included in the top 10 accounting & professional services firms in Indonesia.

## **LITERATURE REVIEW**

### **Agency Theory**

Lin & Hwang (2010) argue that agency problems are related to the separation of ownership and control, along with information asymmetry between management and owners, this situation creates external demand. The external auditor is responsible for verifying that the financial statements are fair and stated in accordance with the Statement of Financial Accounting Standards (PSAK) and the statements submitted by the auditor reflect the economic conditions of the entity's actual operating results. Thus, the external auditor's assessment adds credibility to an entity's financial statements.

Traditional agency theory states that companies operating under one owner or manager cannot manage the company on their own, they may appoint more agents to help them manage the company, this will then lead to agency problems. When agency problems exist, Niskanen et al. (2010) claim that the demand for audit services will increase, as audits act as a monitoring mechanism to monitor agents.

### **Audit Quality**

De Angelo (1981) defines audit quality as the probability that the auditor can find and report about a violation in the client's accounting system. Audit quality can also be interpreted as whether or not an examination has been carried out by the auditor. Based on the Public Accountant Professional Standards (SPAP) audits carried out by auditors are said to be of quality, if they meet the auditing requirements or standards. Good audit quality can be achieved especially if auditors apply auditing standards, are objective without involving one party, obey the law, and comply with the professional code of ethics (Al Kautsar & Romdhon, 2019). The auditor as a professional is required to use his skills accurately and thoroughly in conducting audits, because the audit results are expected to present financial statements in accordance with the planned rules and these rules have been implemented effectively (DeFond & Zhang, 2014).

### **Time Budget Pressure**

Time budget pressure is a situation that shows auditors are required to make efficiency against the time budget that has been prepared (Gyer, 2019). Time budget pressure can also be said to be a condition where when the audit firm allocates an insufficient number of hours for the auditor to complete the audit procedure to completion. Here the auditor must be responsible for ensuring that the audit task is completed in accordance with the budget allocated by management, the auditor must also ensure that the audit is carried out in accordance with appropriate audit standards and rules (Gundry & Liyanarachchi, 2007).

### **Professional Ethics of Public Accountants**

Yuwono (2011) explains that the ethics of the public accounting profession are norms established and accepted by professional groups, which direct and provide

instructions to professional actors, in this case auditors, how to act while ensuring the moral quality of the profession in the eyes of society. Public accountant ethics are formulated in the form of regulations that aim to maintain audit quality during the dilemmas often faced by auditors. High moral commitment will be outlined in the form of specific rules that will affect the quality of auditors and also the results of their work (Sunarsih et al., 2023). It is hoped that when ethics are upheld by auditors, no fraud will occur so that they can provide an audit opinion as expected by the client (Rangkuti & Arnita, 2023).

### **Work Experience**

Auditor work experience is the experience of an auditor in conducting audits of financial statements (Zulkarnain et al., 2019). Whether or not an auditor is experienced can be seen in terms of length of work, the number of assignments carried out and what types of companies have been handled (Arnita et al., 2023). The experience the auditor has affects his treatment in completing audit tasks, the longer the auditor works, the more audits he will do and get used to meeting complex cases (Mahsun, 2023). Examination of financial statements conducted by auditors with longer work experience will provide a small possibility of invalidity of the audit results.

### **Auditor Competency**

Competence relates to the ability, expertise and experience of the auditor. Suryo (2017) defines auditor competence as the knowledge and skills required by auditors to complete their duties. In carrying out an audit, the auditor must act as an expert in accounting and auditing. According to Saleh et al. (2022) auditor competence is a characteristic of a person that can be demonstrated through knowledge, skills and behavior, so as to produce good performance and achievement. The competence of an auditor is taken into consideration by the company for its financial statement audit business. The company certainly expects good audit results because audited financial reports are used to build trust with the wider party about the actual state of the company. If the competence of an auditor is qualified, it will make the audit results easy for interested parties to understand and understand (Siregar, 2021).

## **Hypothesis Development**

### **The Effect of Time Budget Pressure on Audit Quality**

According to Tueanrat & Alamanos (2023) cognitive dissonance theory is useful for explaining the relationship between motivation and a person's perception. This theory is based on human beliefs towards self-consistency and is driven to make changes to reduce or eliminate an inconsistency. The relationship between time budget pressure and this theory is a professional's attempt to maintain his beliefs in the face of evidence or arguments that are inconsistent. contrary to his beliefs. With time budget pressure, it is hoped that it will motivate auditors to be more focused and nimble at work. When auditors face time pressure in the audit completion process, auditors will act more tactically in choosing the procedures to be carried out so that they will increase the effectiveness and efficiency of time to get the

maximum audit (Gizta & Hasnarika, 2023). Research conducted by Valentino & Mayangsari (2024), Cahyani et al. (2022), and Fauzan et al. (2021) show the results that there is a positive relationship between time budget pressure on audit quality. So the following hypothesis is used:

**H<sub>1</sub>: Time budget pressure has a positive effect on audit quality**

### **The Effect of Professional Ethics of Public Accountants on Audit Quality**

Rachmaputri et al. (2024) explain the assumptions about deontology theory. This theory assumes that individuals have certain rights and other individuals have a duty to respect those rights. Therefore, someone who follows this theory should take action only when it does not violate the rights of other individuals. The link between the ethics of the public accounting profession and this theory is that according to a concept known as "moral point of view" auditors must be willing to see issues through other perspectives and prioritize stakeholders such as investors, creditors over their own interests or their KAP. Sunarsih et al. (2023) state that the auditor's decision must be based on ethics, fairness and the actions taken must reflect the truth and the actual situation. Wahyuni & Rizal (2022), Siregar (2021), and Setyana et al. (2021) in their research state that the professional ethics of public accountants have a positive effect on audit quality, professional ethics in this case indicate that auditors maintain their professional standards when carrying out audit assignments so that their behavior is more ethical.

**H<sub>2</sub>: Professional ethics of public accountants has a positive effect on audit quality**

### **The Effect of Work Experience on Audit Quality**

In auditing, experience is seen as an important factor in predicting auditor performance on the quality of the resulting audit. Work experience is in line with attribution theory which explains a person's knowledge and understanding of an event that occurs to oneself or others. The relationship between attribution theory and work experience exists in auditors, the expertise that auditors have comes from the length of service and the number of audit assignments so that auditors have a more agile and responsive attitude in dealing with the audit process (Meriyusti & Yuliati, 2023). One of the keys to success in conducting audits is an experience that auditors have (Widhianingsih et al., 2024). Research conducted by Jao et al. (2023), Evia et al. (2022), and Setyana et al. (2021) shows that work experience has a positive effect on audit quality, in this study assessing that the more work experience of audit assignments that have been handled by auditors, the higher the success in carrying out audits.

**H<sub>3</sub>: Work experience has a positive effect on audit quality**

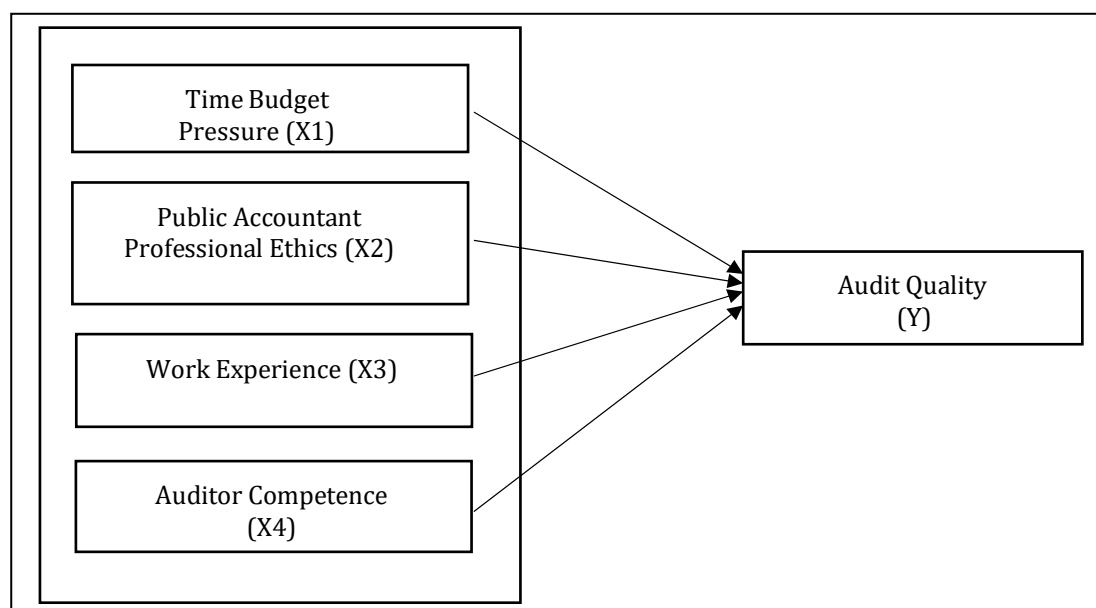
### **The Effect of Auditor Competence on Audit Quality**

According to Meriyusti & Yuliati (2023) attribution theory is a theory that discusses the causes of a person's behavior. In this theory, behavior is caused by two things, namely internal and external, internal behavior is behavior that comes from

the person's own personal control, such as awareness to comply with the rules during the audit process. Saleh et al. (2022) say that auditor competence is measured by experience and knowledge of facts and procedures. Auditor competence is the auditor's ability to carry out the audit correctly, the higher the competence of the auditor, the higher the quality of the resulting audit. Valentino & Mayangsari (2024), Agus et al. (2024), and Rahmatika & Hwihanus (2023) in their research state that auditor competence has a positive effects on audit quality. To increase the quality of the audit produced by an auditor is highly dependent on the level of competence. If the auditor has good competence, the auditor will easily perform his audit tasks.

**H4: Auditor competence has a positive effect on audit quality**

**Figure 1 Research Model**



## RESEARCH METHODOLOGY

### Population, Sample and Sampling Technique

Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics (Sugiyono, 2021). The population in this study were auditors who worked at the Public Accounting Firm Drs. Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan and Partners, totaling 103 people consisting of 93 people as auditors and 10 people as HR admin and staff. While the sampling technique in this study uses purposive sampling method through distributing questionnaires on google form so that the sample selection characteristics used in this study are auditors who work at the Public Accounting Firm Drs. Paul Hadiwinata, Hidajat, Arsono, Retno and Palilingan and auditors who already have at

least one year of work experience.

### **Respondent Characteristics**

#### 1. Gender

<b>Gender</b>	<b>Frequency</b>	<b>Percentage (%)</b>
Male	30	44,1
Female	38	55,9
<b>Total</b>	<b>68</b>	<b>100</b>

#### 2. Age

<b>Age (Years)</b>	<b>Frequency</b>	<b>Percentage (%)</b>
<b>22-25</b>	29	42,6
<b>26-30</b>	39	57,4
<b>31-35</b>	0	0
<b>36-40</b>	0	0
<b>&gt;40</b>	0	0
<b>Total</b>	<b>68</b>	<b>100</b>

#### 3. Latest Education

<b>Latest Education</b>	<b>Frequency</b>	<b>Percentage (%)</b>
Diploma	0	0
S1	67	98,5
S2	1	1,5
S3	0	0
<b>Total</b>	<b>68</b>	<b>100</b>

#### 4. Job Title

<b>Job Title</b>	<b>Frequency</b>	<b>Percentage (%)</b>
Junior 1	23	33,8
Junior 2	22	32,4
Semi Senior	10	14,7



Job Title	Frequency	Percentage (%)
Senior 1	10	14,7
Senior 2	1	1,5
Senior 3	0	0
Senior 4	2	2,9
<b>Total</b>	<b>68</b>	<b>100</b>

5. Working Period

Working Period (Years)	Frequency	Percentage (%)
1-2	43	63,2
3-4	23	33,8
>5	2	2,9
<b>Total</b>	<b>68</b>	<b>100</b>

**Table 1 Accumulated Population Not Including Criteria**

Population	103 people
Those that don't fit the criteria:	
1. Auditors working in the Public Accounting Firm Drs Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan other than auditors from Junior 1- Senior 4.	(23)
Total samples that meet the research criteria	80 people

Source: Primary data, processed by the author (2024)

Based on the existing criteria, the researcher took the number of samples in this study of 80 people only, by looking at the conditions in the field, 23 other auditors were deemed impossible to be used as research samples.

**Variable Operationalization and Measurement Scale**

Variable operationalization is needed to determine the types and indicators of the variables involved in this study. In addition, the operationalization of variables aims to determine the measurement scale of each variable, so that hypothesis testing using tools can be carried out appropriately.

<b>Variable</b>	<b>Variable Concept</b>	<b>Indicator</b>	<b>Scale</b>
<b>Time Budget Pressure (X1)</b>	Gyer (2018) states that time budget pressure is a situation that shows auditors are required to be efficient with the time budget that has been prepared.	<ol style="list-style-type: none"> <li>1. Auditor understanding of the time budget.</li> <li>2. Auditor's responsibility for the time budget.</li> <li>3. Performance appraisal conducted by superiors.</li> <li>4. Fee allocation for audit costs.</li> <li>5. Determination of revision frequency for time budget.</li> </ol>	<b>Interval</b>
<b>Professional Ethics Public Accountant (X2)</b>	Yuwono (2011) states that the professional ethics of auditors are norms established and accepted by professional groups, which direct and provide instructions to professional actors, in this case auditors, how to act while ensuring the moral quality of the profession in the eyes of society.	<ol style="list-style-type: none"> <li>1. Auditor responsibility.</li> <li>2. The interests of the public.</li> <li>3. Objectivity and Independence.</li> <li>4. Professional behavior.</li> <li>5. Confidentiality of client information.</li> </ol>	<b>Interval</b>
<b>Work Experience (X3)</b>	Setyana et al. (2021) states that the auditor's work experience is the experience of an auditor in conducting audits of financial statements both in terms of length of work, the number of assignments carried out or the types of companies that have been handled.	<ol style="list-style-type: none"> <li>1. Length of service.</li> <li>2. The number of clients audited.</li> <li>3. Ability to detect errors.</li> <li>4. Experience in attending training.</li> </ol>	<b>Interval</b>
<b>Auditor Competence (X4)</b>	Suryo (2016) states that auditor competence is the knowledge and skills needed to complete the auditor's tasks or work. Auditor competence can also be interpreted as the expertise possessed by the auditor which will affect the quality of his work.	<ol style="list-style-type: none"> <li>1. Knowledge of auditing standards.</li> <li>2. Knowledge of the client's industry type.</li> <li>3. Formal education and certifications already taken.</li> <li>4. Special skills possessed.</li> <li>5. Number of clients that have been audited.</li> <li>6. Experience in conducting audits. Type of company that has been audited.</li> </ol>	<b>Interval</b>

Variable	Variable Concept	Indicator	Scale
<b>Kualitas Audit (Y)</b>	De Angelo (1981) states audit quality as the probability that an auditor finds and reports about a violation in his client's accounting system. Audit quality can be interpreted as whether or not an examination has been carried out by the auditor.	<ol style="list-style-type: none"> <li>1. Reporting client errors.</li> <li>2. Understanding of the client's accounting information system.</li> <li>3. Careful attitude in decision making.</li> <li>4. Not easily believing client statements.</li> <li>5. Guided by auditing principles and accounting principles in conducting the audit process.</li> <li>6. Strong commitment to completing audit tasks.</li> </ol>	Interval

## RESULT AND DISCUSSIONS

### Descriptive Statistical Analysis

Descriptive statistical analysis was carried out to determine the characteristics and responses of respondents to each statement item. Assessment of the data distribution of each variable using a range of criteria can be calculated with the equation according to (Riduwan, 2018):

$$\frac{(\text{Highest cutoff value} - \text{Lowest cutoff value})}{\text{Total values used}} = \frac{(4 - 1)}{4} = 0,75$$

Based on the equation above, the criteria range can be compiled below:

**Table 2 Score Interpretation**

Score Value	Variable Criteria
1,00 - 1,75	Strongly Disagree
1,76 - 2,5	Disagree
2,6 - 3,25	Agree
3,26 - 4,00	Strongly Agree

From table 3, it can be seen that the time budget pressure variable has a maximum total answer of 40 and a minimum of 24, with an average value of 32.50 and a standard deviation value of 3.979. Then the public accountant professional ethics variable has a maximum total answer of 40 and a minimum of 29, with an average value of 35.43 and a standard deviation value of 3.837. Then the work experience variable has a maximum total answer of 32 and a minimum of 22, with an average value of 28.47 and a standard deviation value of 3.183. Then the auditor

competency variable has a maximum total answer of 56 and a minimum of 42, with an average value of 48.96 and a standard deviation value of 5.135. Based on the average value obtained for each variable, it shows that the majority of respondents answered “Agree and Strongly Agree” to the statements in the questionnaire.

**Table 3 Descriptive Statistical Analysis**

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Time Budget Pressure	68	24	40	32.50	3.979
Professional Ethics of Public Accountants	68	29	40	35.43	3.837
Work Experience	68	22	32	28.47	3.183
Auditor Competency	68	42	56	48.96	5.135
Audit Quality	68	36	48	42.34	4.749
Valid N (listwise)	68				

Source: Data processed, SPSS 22

**Validity Test and Reliability Test**

The questionnaire can be declared valid if the questionnaire is able to say what is measured on the questionnaire. If the value of  $r_{count} > r_{table}$  (0.2387) then the question item is declared valid. Table 4 shows the results of 10 questionnaire question items have a value greater than  $r_{table}$ , so all question items are declared valid.

**Table 4 Time Budget Pressure Validity Test**

Statement	Value of $r_{count}$	Value of $r_{table}$	Conclusion
X1.1	0,755	0.2387	Valid
X1.2	0,862	0.2387	Valid
X1.3	0,704	0.2387	Valid
X1.4	0,785	0.2387	Valid
X1.5	0,633	0.2387	Valid
X1.6	0,762	0.2387	Valid
X1.7	0,796	0.2387	Valid
X1.8	0,898	0.2387	Valid
X1.9	0,643	0.2387	Valid
X1.10	0,696	0.2387	Valid

Source: Data processed, SPSS 22

Table 5 shows the results of 10 questionnaire question items have a value greater than  $r_{table}$ , so all question items are declared valid.

**Table 5 Professional Ethics of Public Accountant Validity Test**

Statement	Value of $r_{count}$	Value of $r_{table}$	Conclusion
X2.1	0,769	0.2387	Valid
X2.2	0,705	0.2387	Valid

Statement	Value of $r_{count}$	Value of $r_{table}$	Conclusion
X2.3	0,930	0.2387	Valid
X2.4	0,740	0.2387	Valid
X2.5	0,909	0.2387	Valid
X2.6	0,639	0.2387	Valid
X2.7	0,786	0.2387	Valid
X2.8	0,925	0.2387	Valid
X2.9	0,647	0.2387	Valid
X2.10	0,558	0.2387	Valid

Source: Data processed, SPSS 22

Table 6 shows the results of 8 questionnaire question items have a value greater than  $r_{table}$ , so all question items are declared valid.

**Table 6 Work Experience Validity Test**

Statement	Value of $r_{count}$	Value of $r_{table}$	Conclusion
X3.1	0,753	0.2387	Valid
X3.2	0,961	0.2387	Valid
X3.3	0,902	0.2387	Valid
X3.4	0,961	0.2387	Valid
X3.5	0,737	0.2387	Valid
X3.6	0,698	0.2387	Valid
X3.7	0,708	0.2387	Valid
X3.8	0,689	0.2387	Valid

Source: Data processed, SPSS 22

Table 7 shows the results of 14 questionnaire question items have a value greater than  $r_{table}$ , so all question items are declared valid.

**Table 7 Auditor Competency Validity Test**

Statement	Value of $r_{count}$	Value of $r_{table}$	Conclusion
X4.1	0,655	0.2387	Valid
X4.2	0,825	0.2387	Valid
X4.3	0,652	0.2387	Valid
X4.4	0,646	0.2387	Valid
X4.5	0,701	0.2387	Valid

<b>Statement</b>	<b>Value of <math>r_{count}</math></b>	<b>Value of <math>r_{table}</math></b>	<b>Conclusion</b>
X4.6	0,658	0.2387	Valid
X4.7	0,704	0.2387	Valid
X4.8	0,703	0.2387	Valid
X4.9	0,695	0.2387	Valid
X4.10	0,790	0.2387	Valid
X4.11	0,847	0.2387	Valid
X4.12	0,879	0.2387	Valid
X4.13	0,847	0.2387	Valid
X4.14	0,879	0.2387	Valid

Source: Data processed, *SPSS 22*

Table 8 shows the results of 12 questionnaire question items have a value greater than  $r_{table}$ , so all question items are declared valid.

**Table 8 Audit Quality Validity Test**

<b>Statement</b>	<b>Value of <math>r_{count}</math></b>	<b>Value of <math>r_{table}</math></b>	<b>Conclusion</b>
Y.1	0,803	0.2387	Valid
Y.2	0,899	0.2387	Valid
Y.3	0,899	0.2387	Valid
Y.4	0,803	0.2387	Valid
Y.5	0,638	0.2387	Valid
Y.6	0,717	0.2387	Valid
Y.7	0,817	0.2387	Valid
Y.8	0,837	0.2387	Valid
Y.9	0,949	0.2387	Valid
Y.10	0,642	0.2387	Valid
Y.11	0,834	0.2387	Valid
Y.12	0,824	0.2387	Valid

Source: Data processed, *SPSS 22*

The instrument reliability test for all variables was carried out by looking at the Cronbach Alpha value. Table 9 shows that all variables have a Cronbach Alpha value of more than 0.6.

**Table 9 Reliability Test**

Variables	Cronbach's Alpha	Conclusion
<i>Time Budget Pressure</i>	0,907	Reliabel
Etika Profesi Akuntan Publik	0,919	Reliabel
Pengalaman Kerja	0,921	Reliabel
Kompetensi Auditor	0,940	Reliabel
Kualitas Audit	0,950	Reliabel

Source: Data processed, SPSS 22

### Normality Test

The normality test aims to test whether the data has a normal distribution so that it can be used in parametric statistical testing. From Table 10, it can be seen that the Asym.Sig. (2-tailed) has a value of 0.071, this value is greater than 0.05. If  $0.05 > 0.071$  then the data in this study is normal.

**Table 10 Normality Test**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		68
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.68460164
Most Extreme Differences	Absolute	.103
	Positive	.103
	Negative	-.084
Test Statistic		.103
Asymp. Sig. (2-tailed)		.071 <sup>c</sup>

Source: Data processed, SPSS 22

### Multicollinearity Test

The multicollinearity test aims to see the relationship or correlation between variables, a good regression model if there is no correlation between variables. From Table 11, it can be seen that the VIF value of each variable is less than 10 and the tolerance value of each variable is  $> 0.01$ . If the VIF value is smaller than 10 and the tolerance value is higher than 0.01, the VIF value is lower than 0.01.  $> 0.01$  then there is no multicollinearity in this data.

**Table 11 Multicollinearity Test**

		Coefficients <sup>a</sup>			Collinearity Statistics			
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-7.892	4.469		-1.766	.082		
	Time Budget Pressure	.323	.100	.270	3.213	.002	.716	1.397
	Professional Ethics of Public Accountants	.691	.094	.559	7.394	.000	.888	1.126
	Work Experience	.494	.167	.331	2.963	.004	.405	2.467
	Auditor Competency	.024	.105	.026	.228	.821	.396	2.522

a. Dependent Variable: Audit Quality

Source: Data processed, SPSS 22

**Heteroscedasticity Test**

**Table 12 Heteroscedasticity Test**

<b>Variables</b>	<b>Sig.</b>	<b>Conclusion</b>
<i>Time Budget Pressure</i>	0.965	No heteroscedasticity
Professional Ethics of Public Accountants	0.482	No heteroscedasticity
Work Experience	0.146	No heteroscedasticity
Auditor Competency	0.578	No heteroscedasticity

Source: Data processed, *SPSS 22*

**Multiple Linear Regression Analysis Results**

Multiple linear regression analysis testing is intended to determine the effect of time budget pressure, public accountant professional ethics, work experience, auditor competence on audit quality.

**Table 13 Multiple Regression Analysis**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7.892	4.469		-1.766	.082
	Time Budget Pressure	.323	.100	.270	3.213	.002
	Professional Ethics of Public Accountants	.691	.094	.559	7.394	.000
	Work Experience	.494	.167	.331	2.963	.004
	Auditor Competency	.024	.105	.026	.228	.821

a. Dependent Variable: Audit Quality

Source: Data processed, *SPSS 22*

**Discussion of Research Results**

**The Effect of Time Budget Pressure on Audit Quality**

Based on the results of the significance test (t test), the time budget pressure variable obtained a significance value of 0.002. This value is smaller than 0.05 or  $0.002 < 0.05$ , so  $H_1$  is accepted, so the time budget pressure variable has a positive effect on audit quality. The results of the study explain that if the auditor experiences pressure to complete the audit in accordance with the time and budget that has been arranged, the auditor will allocate time to complete his duties as well as possible. Time budget pressure is expected to motivate auditors to be more focused and nimble at work. When auditors face time pressure in the audit completion process, auditors will act more tactically in choosing the procedures to be carried out so that they will increase the effectiveness and efficiency of time to get maximum audit results. The intense pressure generated by time allows the auditor to change his behavior, this relates to the theory of cognitive dissonance which will make auditors respond to this time pressure by working harder and more consistently so that the existing time allocation is completed appropriately. This serves as a control mechanism and an indicator of the success of auditors and public accounting firms in completing audits in accordance with the existing time budget.

The results of this study support research conducted by Valentino &



Mayangsari (2024), Cahyani et al. (2022), and Fauzan et al. (2021), which state that time budget pressure has a positive effect on audit quality, because time budget pressure will increase the quality of the audit carried out. Meanwhile, research conducted by Jao et al. (2023) shows the results that time budget pressure has no effect on audit quality.

### **The Effect of Professional Ethics of Public Accountants on Audit Quality**

Based on the results of the significance test (t test), the public accountant professional ethics variable obtained a significance value of 0.000. This value is smaller than 0.05 or  $0.000 < 0.05$ , so  $H_2$  is accepted, so that the public accountant professional ethics variable has a positive effect on audit quality. The results of this study explain that when auditors carry out their duties by upholding and applying their professional ethics, audit quality can improve. In making decisions, auditors use more than one rational consideration based on an understanding of ethics applicable profession. The decision taken must be fair and reflect the truth of the actual situation. The considerations made by the auditor are expected to describe the truth of the information in the financial statements. Another opinion says that when an auditor acts according to professional ethics, the possibility of finding errors in the audit results is smaller. Professional ethics direct auditors to fulfill their professional responsibilities, the emergence of a sense of responsibility makes auditors try to complete their work properly and with quality on the basis of maintaining good relations between auditors, colleagues and clients. This relates to the theory of deontology which has the assumption that individuals have certain rights and other individuals have a duty to respect these rights, where auditors must be willing to see issues through other perspectives and prioritize the interests of external parties such as investors or creditors over their own interests.

The results of this study support research conducted by Wahyuni & Rizal (2022), Siregar (2021), and Setyana et al. (2021) which also says that when an auditor acts according to professional ethics, it will affect audit quality so that the possibility of finding errors in the audit results is smaller. Meanwhile, research conducted by Agus et al. (2024) shows the results that the professional ethics of public accountants have no effect on audit quality.

### **The Effect of Work Experience on Audit Quality**

Based on the results of the significance test (t test), the work experience variable obtained a significance value of 0.004. This value is smaller than 0.05 or  $0.004 < 0.05$ , so  $H_3$  is accepted, so that the work experience variable has a positive effect on audit quality. The results of this study explain that the work experience of auditors affects audit quality, the longer the auditors work, the more tasks they perform and this will make auditors accustomed to meeting complex cases. Each auditor has a different way of looking at a particular case. This is in line with attribution theory which explains a person's knowledge and understanding of an event that occurs to himself or others. Experienced auditors will examine the information provided by clients in detail so that the opinions and information produced by the auditors can be of high quality, the expertise possessed by the auditors comes from previous events that have been experienced by themselves so

that the auditors have a more agile and responsive attitude in dealing with the audit process. Not only that, audits conducted by auditors with longer work experience will be able to detect errors in the client's financial statements and know where these errors can occur, the auditor will also be better able to overcome these errors in a careful manner.

These results support the research conducted by Jao et al. (2023), Evia et al. (2022), and Setyana et al. (2021) which say that the difference between experienced and inexperienced auditors will be seen in terms of finding and making mistakes. Experienced auditors will find it easier to detect an error, understand and know the cause of the error, and know what decisions can be chosen to solve the problem. Meanwhile, research conducted by Agus et al. (2024) shows the results that work experience has no effect on audit quality.

### **The Effect of Auditor Competence on Audit Quality**

Based on the results of the significance test (t test), the auditor competency variable obtained a significance value of 0.821. This value is greater than 0.05 or  $0.821 > 0.05$ , so  $H_4$  is rejected, so the auditor competency variable has no effect on audit quality. The results of this study explain that auditor competence does not make a major contribution to affecting audit quality. This is in line with research conducted by Valentino & Mayangsari (2024), Agus et al. (2024), and Rahmatika & Hwihanus (2023) who say this can happen because the auditor competency variable is often only measured by the level of education or knowledge and the number of clients that have been audited, while competence should also be supported by the experience and mental attitude possessed by the auditor. Auditor competence is in line with attribution theory which discusses the causes of a person's behavior based on internal and external behavior, internal behavior comes from the person's own personal control, where in this case the auditor has not fully controlled himself to conduct a good audit of the financial statements, because many of the auditors only have an education level of up to S1.

When auditors have abilities in the field of knowledge and are very theoretically based, it will make it difficult to solve more complex cases or issues in field practice. Because basically in carrying out an audit to arrive at a statement of opinion, the auditor must always act as an expert in the field of accounting and auditing. Achieving this expertise begins with formal education which is also expanded through experience in audit practice (Rifoaffa & Zaldin, 2020). In this study, the effect of auditor competence on audit quality is also due to the fact that most of the respondents involved are junior auditors who are undergraduate and do not have much knowledge either from formal education or experience. Meanwhile, research conducted by Valentino & Mayangsari (2024) shows the results that auditor competence has a positive effect on audit quality.

### **CONCLUSION**

Based on the results of the research and discussion that has been presented, the following conclusions can be drawn: 1) Time budget pressure is proven to have an effect on audit quality, meaning that the higher the time budget pressure in the audit process, the auditors will be able to use time efficiently. This will have a good

effect on improving the quality of the audit carried out, 2) The professional ethics of public accountants affect audit quality, meaning that the more auditors have good professional ethics, the decisions and information submitted will describe the actual situation. This will have an effect on improving audit quality. 3) Work experience affects audit quality, meaning that the more and better work experience the auditor has, the more knowledge an auditor has in carrying out his duties. This will have an effect on improving audit quality. 4) Auditor competence has no effect on audit quality, meaning that when auditors have abilities in the field of knowledge and are very theoretically based, it will make it difficult to solve more complex cases or issues in field practice. This will have an impact on reducing audit quality.

The limitations of this study are in the number of samples, because it only takes 68 auditor samples and the scope of research is limited because it only focuses on one public accounting firm. Another limitation in this study is the number of variables studied, only time budget pressure, professional ethics of public accountants, work experience and auditor competence.

The research implications generated in this study are shown for KAP and auditors: For the Public Accounting Firm: 1. It is hoped that KAP can maintain the confidentiality of data information about the clients it examines, so that the quality of the resulting audit is good, 2. It is hoped that KAP can provide training in the field of auditing regarding understanding of audit procedures that will be used when carrying out the audit process, 3. It is hoped that KAP can provide Microsoft Office training, especially excel to auditors, and can provide training on accounting software related to audit procedures, 4. It is hoped that KAP will ensure that its auditors carry out audit procedures carefully and correctly before carrying out the audit process, KAP should also conduct a multilevel review from the junior level to its partners regarding the audit results. For Auditors: 1. It is recommended that when carrying out the audit process the auditor must pay attention to the time budget that has previously been agreed upon, in order to provide good audit results and the auditor can get a good performance appraisal from the supervisor, 2. It is recommended that auditors be committed to maintaining the confidentiality of the client data information they examine, in order to produce the audit quality expected by clients and KAP, 3. It is hoped that auditors can be more active in attending training in the field of auditing both held from internal and external KAP. Because this will have a positive impact on the results of the audit.

Suggestions for further research are to increase the sample, then the scope of research should not only focus on one public accounting firm in order to obtain more in-depth research results. In addition, it is recommended to add variables in the study such as KAP size, audit tenure, and auditor skepticism. It is hoped that the Public Accounting Firm Drs. Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan and the auditors who work can consider what factors can affect audit quality.

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