



**RISET**

JURNAL APLIKASI EKONOMI AKUNTANSI DAN BISNIS

<https://ejournal.ibik.ac.id/index.php/riset>

E-ISSN : 2656-7113

P-ISSN : 2797-4057

DOI : doi.org/10.37641/riset.v7i1.2125

## AUDIT QUALITY: COMPETENCE, PROFESSIONAL SKEPTICISM, WORKLOAD, AND AUDITOR TIME PRESSURE

Ahmad Daffa Raihan\*, Hari Setiyawati

Mercu Buana University Jakarta

E-mail : 43220010116@student.mercubuana.ac.id \*

\*correspondence author

### ABSTRACT

This study examines the impact of competence, professional skepticism, workload, and time pressure on audit quality within Accounting Firms (KAP) in West Jakarta. Motivated by recent high-profile audit failures, this research seeks to address concerns about the effectiveness of current auditing practices. West Jakarta, known for its rapid business growth and a high concentration of KAPs, provides a relevant and diverse setting for this study. Data were collected from 100 auditors registered with the Indonesia Institute of Public Accountants, using a convenience sampling method, and analyzed with Smart PLS version 4.0. The findings indicate that while auditor competence, workload, and time pressure do not significantly impact audit quality, professional skepticism significantly enhances audit quality. It underscores the critical role of professional skepticism in maintaining high audit standards and preventing failures, particularly in high-pressure and high-workload environments.

### ARTICLE INFO

Submitted:

31 – July – 2024

Revised:

02 – September – 2024

Accepted:

01 – November – 2024



**Keywords:** Competence, Professional Skepticism, Workload, Time Pressure, Audit Quality.

### INTRODUCTION

Audit is a process to ensure the fairness of financial statements presented by management, which various stakeholders will then use. Audited financial statements contain records of a company's financial information in the accounting period, which helps determine a company's performance and convince stakeholders that the financial statements presented have been free from material misstatements.

Audit quality is indispensable in the entire audit process so that the audit can improve the reliability and quality of information and provide benefits to stakeholders for the information. Because stakeholders view the information that has been audited as reliable, the audit will likely improve the quality of the information in decision-making. Arens et al. (2016) and Johnstone et al. (2016) mentioned that ensuring audits are conducted in a quality manner is significant former user expectations about the role of auditors. In Indonesia, a phenomenon shows that low audit quality still occurs when

public accountants and government auditors implement audits. There is a case involving PT Garuda Indonesia, highlighted and confirmed by the Ministry of Finance, revealed that there was a lapse in the auditing process conducted by Kasner Sirumpea, an independent auditor, and the firm KAP Tanubrata, Sutanto, Fahmi, Bambang, & Rekan. This lapse was related to the presentation of the company's financial statements for 2018. The issue came to light through Garuda Indonesia's 2018 financial report, which showed a net profit of USD 809.85 thousand. It was a significant turnaround compared to 2017, when the company had reported a loss of USD 216.50 million. With this irregularity, two commissioners of PT Garuda Indonesia rejected the financial statements in 2018 because they were considered different from the Financial Accounting Standards Statement.

Regarding the development of the case, the Ministry of Finance conducted an examination and analysis related to the report from the KAP. The investigation results concluded that there were allegations of audits that were not by the audit standards conducted by the auditors. The auditor's error in this case was because the person concerned needed to properly assess the substance of the transaction for accounting treatment activities, recognition of income receivables, and other income, thus violating Audit Standard 315. Moreover, it was discovered that the auditor violated SA 500 by not collecting enough audit evidence to accurately assess how the accounting treatment aligned with the actual terms of the transaction. The auditor also overlooked facts that emerged after the date of the financial statements, which goes against SA 560. These lapses reveal that the audit conducted by the independent accountants fell short of quality standards. Essentially, the audit did not adhere to the required procedures and failed to catch errors in the financial statements, leading to a compromised audit quality.

On the other hand, according to the Case of PT Sunprima Nusantara Financing or SNP Finance & Auditor Deloitte Indonesia (1 & 2) (2018), the Accounting principle states that there was a case that shook the financial industry in Indonesia, namely the SNP Finance case. This case began with a change in the purchasing behavior of consumers, who prefer to shop online through online stores that offer interest-free credit facilities for up to 12 months. This change significantly impacts the market share of Columbia, a retail company that sells home furnishing products and is the parent company of SNP Finance. As a result of this change, the credit provided by SNP Finance to lending banks (creditors) becomes problematic, known as Non-Performing Loans (NPLs). At first, SNP Finance's securities rating fluctuated, from A- in December 2015 - 2017, rose to A in March 2018, but then dropped sharply to CCC and even SD (Selective Default) in May 2018 when the case was revealed.

SNP Finance is trying to overcome its debt by opening new funding sources and selling medium-term debt securities (MTN). The debt submitted through the Deferral of Debt Payment Obligations (PKPU) reached around Rp 4.07 trillion, including bank loans of Rp 2.22 trillion and MTN of Rp 1.85 trillion. The case also involved allegations of law violations by SNP Finance's management, including forgery of letters and fraud. They are suspected of violating several articles, such as Criminal Code 362 on forgery of letters, Criminal Code 362 on embezzlement, and Criminal Code 378 on fraud. As a result of the issues at SNP Finance, the company's management is under investigation by the Criminal Investigation Branch of the National Police. Deloitte, the Accounting Firm responsible for auditing SNP Finance's financial statements, faced sanctions from the Financial Services Authority. These sanctions included canceling their audit results and banning auditing sectors such as banking, capital markets, and Non-Bank Financial Industries. The Center for Financial Professional Development (PPPK) analyzed the situation and found signs of violations of accounting professional standards. To address these issues,

PPPK investigated the Accounting Firm and the two independent accountants involved in the financial statement audit of PT Sunprima Nusantara Financing (SNP Finance). They identified several issues, including unfair handling of assertions and limits on financing income accounts, inadequate fraud risk detection and response procedures, and a lack of professional skepticism in planning and executing the audits. The Ministry of Finance believes these problems have led to a decrease in professional skepticism. This case underscores the critical need for rigorous oversight in the financial industry and the essential role of auditors in detecting potential fraud. As an accounting firm, Deloitte was held accountable for the mistakes that indirectly violated ethical principles such as integrity, objectivity, public interest, and professional conduct. Furthermore, Deloitte failed to exercise proper prudence, made errors in its auditing processes, and did not fulfill its responsibilities by failing to identify material misstatements in the financial statements of PT Sunprima Nusantara Financing (SNP Finance).

Competence, which refers to an auditor's knowledge, skills, and experience, enables more competent auditors to provide more accurate and reliable audit reports. However, other findings such as Kamil et al. (2023). *The Influence of Competency, Auditor Ethics, and Independence on Audit Quality*. *Moestopo International Review on Societies, Humanities, and Sciences (MIRSHuS)*, 3(1), 44-55", It also notes that the impact of competence may not always be as strong as anticipated. There is variation in the degree of influence. Professional skepticism refers to the ability of auditors to carry out their duties carefully, suspiciously, and critically. Professional skepticism is considered an essential attribute in auditing that can assist auditors in identifying material irregularities (Utaminingsih et al., 2022). Workload is a crucial aspect of this study.

Workload refers to the number of tasks and responsibilities an auditor must carry out in a given period. The higher the workload that must be faced, the more significant the potential impact on the quality of the audits produced. In the world of auditing, audit quality is irreplaceable. Auditors must carry out their duties carefully and meticulously to ensure that the audited financial statements meet applicable standards. However, excessive workloads can disrupt this process. An overly busy auditor may need more time to conduct a thorough audit (Damayanti et al., 2021). Suhayati (2022) indicates a positive relationship between time pressure and audit quality, which applies similarly to West Jakarta. However, Islamy (2019) has a negative relationship, where it remains, or certain factors may moderate this relationship in the context of this region.

West Jakarta was chosen as the study location due to its role as a rapidly expanding business district, home to numerous large and medium-sized companies, including many Accounting Firms (KAP). The high concentration of KAPs in this area provides a diverse and representative population for examining audit quality. Additionally, the competitive environment among these firms leads to significant pressure related to workload and time constraints, making it an ideal context to study the impact of competence, professional skepticism, workload, and time pressure on audit quality. As a crucial part of Indonesia's economic center, insights from West Jakarta can reflect broader audit practices in other major cities. The motivation for this research is driven by the increasing attention toward audit quality, particularly following several audit failures, such as PT Garuda Indonesia and SNP Finance, which involved Auditor Deloitte Indonesia. While factors such as competence and professional skepticism have been widely discussed, there needs to be more understanding regarding how workloads interact with the unique contextual factors of Accounting Firms (KAP) in West Jakarta. This region is known as a rapidly growing business hub, with many large companies and KAPs facing significant workloads and

time constraints. Previous research has yet to extensively explore how high workloads impact audit quality in the highly competitive environment of West Jakarta.

Additionally, the changing dynamics of the economy and the audit industry from 2018 to 2023 may have influenced the relationship between workload, professional skepticism, and audit quality. Therefore, this research aims to fill the research gap by analyzing in-depth the interaction between workload and the specific contextual factors of KAPs in West Jakarta while examining whether there have been any changes in this relationship during the stated period. This study seeks to understand the factors influencing audit quality and provides deeper insights into how audit standards can be improved in the future. Thus, the research gap that needs to be understood more profoundly is how workloads interact with contextual factors unique to Accounting Firms in West Jakarta and whether there has been any change in this relationship from 2018 to 2023.

Audit techniques are methods used by auditors to gather relevant and reliable evidence to support their opinions on audited financial statements. Commonly used techniques include inspection, which involves physically examining documents or assets to verify their existence and validity (Arens et al., 2017), and observation, where auditors directly witness procedures performed by the entity (Hayes et al., 2015). The confirmation technique obtains direct information from third parties, such as verifying cash balances or accounts receivable (Whittington & Pany, 2019). Auditors may also use re-performance by repeating procedures or calculations conducted by the entity to ensure accuracy (Messie et al., 2023), as well as analytical procedures that analyze relationships between financial and non-financial data to detect unusual trends or discrepancies (Boynton & Johnson, 2016). Applying these techniques helps auditors ensure that financial statements are free from material misstatements and comply with applicable accounting standards.

According to Arens et al. (2016), audit quality is determined by the thoroughness and reliability of the audit evidence collected by external auditors. Audit failures occur when independent auditors fail to detect significant errors in financial statements. To ensure high audit quality, auditors must fully understand the factors that contribute to it. It includes maintaining independence in fact and appearance, upholding integrity in all professional responsibilities, and remaining objective throughout their work.

According to Tandiontong (2016), competencies encompass an individual's knowledge, skills, and experience. A competent auditor combines these elements with professionalism to carry out their tasks effectively. Similarly, Haryanto & Susilawati (2018) describe competencies as the personal attributes of a worker that contribute to exceptional performance. These attributes include traits, motives, values, attitudes, and skills. Competence influences behavior and drives performance, ensuring that individuals produce high-quality work.

The Professional Standards for Public Accountants Number 200 defines professional skepticism as an attitude that consistently questions and critically assesses audit evidence. According to Tuanakotta (2015), professional skepticism requires auditors to maintain a questioning mindset throughout the audit process, particularly concerning potential fraud. Auditors should not take information at face value but critically evaluate and verify evidence before forming conclusions. Professional skepticism involves a balanced approach it is not about disbelieving but seeking substantial proof to support any claims or statements.

Kobis et al. (2023) explain that workload refers to the amount of work assigned to a position or organizational unit determined by the volume of tasks and the expected completion time (as outlined in Permendagri Number 12 of 2008). Workload arises when there are limitations in how much information or how many tasks an individual or team can handle effectively. When people are given a task, they are expected to complete it to a certain standard. If their capacity to handle the workload falls short of what is needed to meet these standards, it creates a gap between what is expected and what they can achieve. This gap can lead to difficulties and failures in performance as the individual or team needs help to reach the required output level given their constraints.

Time pressure is a significant challenge faced by accounting professionals. According to DeZoort & Lord (1997), time pressure arises from constraints on the resources available to complete tasks. These constraints can stem from profitability concerns, limited personnel, and cost restrictions. Effective time budget planning is crucial for managing audit tasks, as time pressure forces auditors to work more quickly, affecting the quality of their work. Additionally, the increasing competition in the audit market exacerbates this pressure, pushing auditors to maximize efficiency and minimize costs, further impacting audit quality.

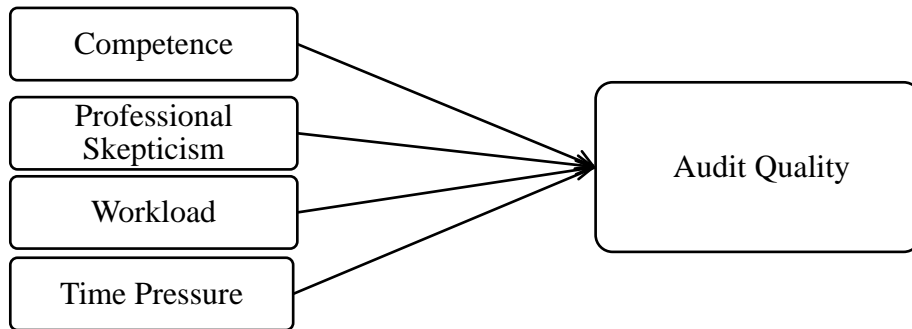
Tandiontong (2016) states that competencies are closely tied to knowledge, expertise, and experience. A competent auditor combines these qualities with professionalism to effectively complete their tasks. Competence encompasses personal traits, motivations, values, attitudes, and skills, all guiding behavior and enhancing performance. Research by Savira et al. (2021), Siahaan & Simanjuntak (2019), and Kamil et al. (2023) supports this, showing that higher audit competence positively impacts audit quality, indicating that skilled auditors produce better quality audits.

Professional skepticism is essential for auditors as it involves questioning and critically evaluating audit evidence to verify the integrity of financial statements. This attitude ensures auditors do not take information at face value but seek evidence to detect errors or fraud. Studies by Kusumawati & Syamsuddin (2018), Nugrahaeni et al. (2019), and Purwaningsih (2018) confirm that more significant professional skepticism improves audit quality, highlighting the importance of a questioning mindset in achieving reliable audit outcomes.

Workload refers to the demands and efforts required to perform tasks within a given timeframe. Kobis et al. (2023) describe workload as the work expected from an organizational position influenced by workload and time standards. While some research, such as by Kobis et al. (2023) and Suhayati (2022), finds that workload positively affects audit quality, other studies, like Fadhilah & Halmawati (2021), suggest that excessive workload can negatively impact audit quality by causing fatigue and reducing detection capabilities. Persellin et al. (2019) also note that high workload during peak seasons leads to lower audit quality.

Time pressure, or the constraint of completing tasks within a set timeframe, affects audit quality. Effective audits require adherence to standards and thorough evaluation of evidence, which can be challenging under time constraints. Santoso & Achmad (2019) find that shorter time limits reduce audit quality, while research by Islamy (2019) and Santoso & Achmad (2019) suggest that extending the time limit can improve audit quality by allowing more thorough work.

Based on this explanation, the following research framework can be made :



**Figure 1. Framework**

Source: Author Data

The following is a hypothesis statement for this study :

H<sub>1</sub> : Competence Affects Audit Quality

H<sub>2</sub> : Professional Skepticism Affects Audit Quality

H<sub>3</sub> : Workload Affects Audit Quality

H<sub>4</sub> : Time Pressure Affects Audit Quality

## RESEARCH METHODS

The diverse respondent profile in this study plays a crucial role in formulating and testing hypotheses related to audit quality. Competence, professional skepticism, workload, and time pressure are influenced by respondent characteristics, such as age, gender, job position, and work experience, as reflected in their profiles.

Based on age, most respondents are in the productive age range of 20-30 years, which indicates that many are relatively new to the professional world. This group may face challenges related to workload and time pressure, which are relevant to hypotheses concerning the impact of workload and time pressure on audit quality. Younger auditors may also have lower skepticism due to their lack of experience, potentially affecting audit quality.

Based on gender, although males (60%) slightly dominate, there is no significant assumption that gender directly impacts audit quality. However, this gender distribution is relevant in analyzing how each group handles workload and time pressure, which could be significant in forming related hypotheses.

Based on job Position, the balanced distribution between senior and junior auditors is essential in hypotheses related to competence. Senior auditors with more experience are likely to have higher competence and professional skepticism than junior auditors, making the hypothesis regarding the relationship between competence and skepticism on audit quality well-supported by job position.

Based on work experience, the majority of respondents with 1 to 5 years of experience (85%) suggest that most are still in the developmental stages of their careers. Respondents with extended work experience tend to have higher competence and may handle time pressure and workload better. Therefore, the hypothesis that work experience affects audit quality can be tested significantly with this data.

Thus, this respondent profile supports the formation of hypotheses related to variables affecting audit quality, such as competence, professional skepticism, workload, and time pressure. The hypothesis testing results can be more accurate by considering how these respondent characteristics influence the variables.

This research focused on distributing questionnaires between June and July 2024. It is a survey study that gathers data through sampling from a larger population, using questionnaires as the primary data collection tool. The study targets auditors in accounting firms registered with the Indonesia Institute of Public Accountants (IAPI) in West Jakarta. According to IAPI data, there are 3,276 registered auditors in this area. Convenience sampling was applied, and with an error margin of 10%, the sample size was determined to be 100 auditors, calculated using the Slovin formula. The timing of data collection within this specific period ensures that the responses reflect the current conditions and challenges faced by auditors in West Jakarta.

Data analysis was conducted using Structural Equation Modeling (SEM) with the help of partial least squares software. The analysis involved two main stages: the outer model (measurement model) for assessing validity and reliability and the inner model (structural model) for evaluating relationships between constructs, significance levels, and R-squared values. The structural model was assessed by examining R-squared values for dependent constructs, performing t-tests, and evaluating the significance of the structural path parameters.

**Table 1. Variable Operations**

Variable	Dimension	Indicators
Quality Audit (Y) (Kusumawati & Syamsuddin, 2018)	Conformity of inspections with audit standards	1. Review the results of the work in stages 2. Evidence collection and testing 3. Plan materiality 4. Auditors are required to comply with the code of ethics and professional standards
	Quality of audit report results	5. Contain the findings and conclusions of the audit results 6. Complete, objective, convincing, transparent, concise, and timely
	Communication of assignment results	7. Submit explanations or responses of officials or the audit object 8. Reveal the things that are the problem
Competencies (X <sub>1</sub> ) (Tandiontong, 2016)	Knowledge	1. Formal knowledge and education
	Professional skills	2. Skill and efficiency
Professional Skepticism (X <sub>2</sub> ) (Mulyani & Munthe, 2019)	Ability and prudence possessed by auditors	1. Questioning and critically evaluating
		2. Have a professional skepticism attitude
		3. Have professional skills

**Table 1. Variable Operations (continuous)**

Variable	Dimension	Indicators
		4. Have independence and competence 5. Proper assumptions of client honesty 6. Proper planning and implementation of audits 7. There is a critical assessment of the validity of audit evidence 8. The application of professional skepticism 9. Beware of contradictory audit evidence 10. Have a high-confidence attitude
Workload (X <sub>2</sub> ), (Soleman, 2023)	Much work to be done	1. Work to be done 2. Clarity of work to be done
	Work organization	3. Lack of rest 4. Estimated turnaround time 5. Time budget pressure
	Internal factors include somatic factors	6. Excessive workload 7. High stress levels
Time Pressure (X <sub>4</sub> ) (Santoso & Achmad, 2019)	The amount of time auditors have	1. Time constraints in audit assignment 2. Time budget communication 3. Time budget is an absolute decision 4. Meeting the time target during the assignment
	Focus and completion target	5. Focus on tasks with limited time
		6. Efficiency in audit tasks 7. Performance appraisal from the top level of accounting firm

Source: Data Processed, 2024

## RESULTS AND DISCUSSION

Convergent validity aims to determine the validity of each relationship between indicators and their constructs or latent variables. Based on the convergent validity test, each indicator of competency, professional skepticism, workload, and time pressure variables with indicators of knowledge, social skills, ability, prudence of auditors, work to be completed, work organization, internal factors including somatic, time owned, focus, completion targets, and audit conformity with audit standards is valid as each indicator has results above 0.50.

Validity testing is conducted to confirm that each concept related to a latent variable is distinct from the others. A construct has strong discriminant validity if each indicator's loading factor for a latent variable is higher than its loading factors for other latent



variables. In other words, an indicator is deemed "valid" if it has the highest loading factor for the specific construct it is meant to measure, compared to its loading on other constructs. The test results show that each indicator for each latent variable has a high loading factor, indicating that the indicators are valid for their respective constructs.

Composite reliability assesses the actual reliability of a variable, while Cronbach's alpha evaluates the minimum reliability of a variable. Ideally, composite reliability should be greater than 0.6, and Cronbach's alpha should be above 0.6. In this study, all constructs have a composite reliability above 0.6. The AVE (Average Variance Extracted) results are reliable since the AVE value is more significant than 0.5. Additionally, the composite reliability and Cronbach's alpha results are satisfactory, with all latent variables scoring 0.7 or higher. It indicates that there are no issues with the model's measurement.

R-Square is 0.833. The structural model indicates that the model in the audit quality variable has a good level of the good-fit model, which means that the variability of audit quality can be explained by the four variables in the model: competency, professional skepticism, workload, and auditor time pressure. So, it can be concluded that the R-Square for the endogenous latent variable is "Strong" because it has an R-Square value of more than 0.500. Table 2 presents the hypothetical results of each variable.

**Table 2. Hypothesis t-Test**

	<b>Original Sample (O)</b>	<b>Sample Mean (M)</b>	<b>Standard Deviation (STDEV)</b>	<b>T Statistics ((O/STDEV))</b>	<b>P Values</b>	<b>Conclusion</b>
(X <sub>1</sub> ) -> Y	0.315	0.244	0.315	1.000	0.318	An alternative hypothesis is rejected
(X <sub>2</sub> ) -> (Y)	0.616	0.684	0.279	2.209	0.028	An alternative hypothesis is accepted
(X <sub>3</sub> ) -> (Y)	0.036	0.039	0.124	0.290	0.772	An alternative hypothesis is rejected
(X <sub>4</sub> ) -> (Y)	0.016	0.027	0.144	0.109	0.913	An alternative hypothesis is rejected.

Source: SmartPLS, 2024

The first hypothesis test indicates that an auditor's competence does not impact audit quality. Even highly competent auditors may not always deliver high-quality audits. This finding is relevant for independent auditors in West Jakarta, where expertise in auditing financial statements and generating reports does not always ensure superior quality. Several factors could explain this, such as the auditor's experience, available resources, the firm's internal controls, and the complexity of financial statements. Competence alone, while important, may not cover these other aspects that contribute to audit quality. This result aligns with the findings of previous studies by Pintauli (2018), Fau et al. (2021), Suprianto (2023), Salsadilla et al. (2023), Maulana (2020), who also found that competence does not significantly affect audit quality. These studies reinforce the idea that while competence is necessary for auditors, more is needed to guarantee high-quality audit outcomes.

The results of the second hypothesis test indicate that professional skepticism significantly affects audit quality. The higher the level of professional skepticism auditors possess, the better they can enhance the quality of their audits. Professional skepticism

plays a crucial role in helping auditors improve audit quality. When auditors apply professional skepticism correctly and accurately, it improves audit quality. It highlights the importance of professional skepticism for auditors in conducting audits to obtain accurate audit information or evidence, which enhances the quality of audit results by providing correct conclusions. Auditors consistently question and evaluate the audit evidence they receive, enabling them to give appropriate opinions or conclusions about the audits they perform. These findings are supported by previous research conducted by Kusumawati & Syamsuddin (2018), Nugrahaeni et al. (2019), Savira et al. (2021), Rahayu (2020), Mulyani & Munthe (2019) which also concluded that professional skepticism has a significant positive effect on audit quality.

The third hypothesis test indicates that an auditor's workload does not affect audit quality. Whether heavy or light, workload does not directly impact audit outcomes. A heavy workload can lead to stress, fatigue, and reduced cognitive function, affecting job performance. As a result, efficiency in conducting audits may decline. However, despite these challenges, audit quality remains unaffected. Auditors may maintain quality through prioritization, delegation, or other coping mechanisms.

On the other hand, when auditors have a lighter workload, they have more time to thoroughly analyze and consider the facts they uncover during the audit process. It allows them to perform their duties with more excellent care and precision, potentially leading to higher-quality audits. However, this scenario only significantly enhances audit quality compared to when they are under a heavy workload. The findings suggest that other factors, such as auditor experience, skills, organizational support, and effective audit methodologies, might play more critical roles in determining audit quality than workload alone. This result is supported by previous research by Islamy (2019), Dharmawan & Rasuli (2018), Rizky & Astuti (2023), Sutarminingsih et al. (2023), Alfhedo et al. (2024), who also found that workload does not significantly influence audit quality. These studies reinforce the idea that while managing workload is essential for auditor well-being and efficiency, it does not directly correlate with the quality of audit outcomes.

The results of the fourth hypothesis test indicate that time pressure does not affect the quality of audits. It means that the time pressure auditors face does not improve or diminish the quality of their audit results. Whether auditors have more or less time to complete their tasks or not, the level of audit quality is not guaranteed. Time budget pressure refers to the time auditors spend completing their audit tasks. Despite being under pressure, auditors must maintain the quality of their audits, as time budget pressure is an inherent part of their job. The time allocated to auditors is typically realistic, both too short and excessively long.

Additionally, auditors adhere to the agreed-upon timelines with their clients, ensuring that the time pressure they face does not negatively impact the quality of their audits. Therefore, the hypothesis that time pressure affects audit quality is rejected. These findings suggest that other factors, such as auditor skills, methodologies, and organizational support, are more critical in determining audit quality than time pressure alone. This conclusion is supported by previous research by Pinto et al. (2020), Purwaningsih (2018), Yushal et al. (2024), Pratiwi et al. (2019), Kusumo & Yuyetta (2019), who also found that time pressure does not significantly influence audit quality. These studies reinforce the idea that while managing time pressure is essential for maintaining auditor efficiency and well-being, it does not directly correlate with the quality of audit outcomes.

## CONCLUSION

Competence only affects audit quality, indicating that more than proper competencies are needed to ensure optimal audit results. Conversely, professional skepticism positively influences audit quality; more significant skepticism among auditors can enhance outcomes. Workload and time pressure also have no impact on audit quality, meaning these factors do not aid in improving audit results. This research offers practical insights for auditing firms and the profession. It emphasizes that professional skepticism is crucial for audit quality, suggesting firms prioritize its development over mere technical training. Additionally, since workload and time pressure do not significantly affect quality, firms can optimize audit processes and judgment skills rather than solely managing schedules.

Regulatory bodies should also focus on professional skepticism in audit quality standards. Future research could explore other factors affecting audit quality, like organizational culture or emotional intelligence, and examine whether auditor experience moderates the competence-quality relationship. Cross-industry comparisons could reveal variations in the impact of skepticism, workload, and time pressure. Qualitative studies could investigate how auditors apply skepticism, while longitudinal studies might assess the long-term effects of workload on audit performance.

## REFERENCES

- Alfhedo, M. R., Mayasari, R. P., & Oktariyan, A. (2024). The Effect of Auditor Competence, Independence, and Workload on Audit Quality. *Jurnal Bisnis, Ekonomi, Dan Sains*, 3(2), 526–540. <https://doi.org/10.33197/bes.vol3.iss02.2023.2030>
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2016). *Auditing & Assurance Services Volume I* (H. Wibowo (ed.)). Jakarta: Erlangga.
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and Assurance Services: An Integrated Approach* (16th ed.). Harlow: Pearson Education.
- Boynton, W. C., & Johnson, R. N. (2016). *Modern Auditing: Assurance Services and The Integrity of Financial Reporting*. New Jersey: John Wiley & Sons.
- Damayanti, P., Prihanto, H., & Fairuzzaman. (2021). The Effect of Good Corporate Governance, Public Share Ownership and Profitability on The Level of Corporate Social Responsibility Disclosure. *Jurnal Ekonomi Pembangunan*, 7(2), 94–104. <https://doi.org/10.35906/jep.v7i2.862>
- DeZoort, F. T., & Lord, A. T. (1997). A Review and Synthesis of Pressure Effects Research in Accounting. *Journal of Accounting Literature*, 16, 28–85. <https://www.econbiz.de/Record/a-review-and-synthesis-of-pressure-effects-research-in-accounting-dezoort-todd/10006995271>
- Dhermawan, & Rasuli, M. (2018). Analysis of The Influence of Competence, Independence and Workload on Audit Quality with Motivation as A Moderating Variable (Empirical Study at The Financial and Development Supervisory Agency of Riau Province Representative Office). *Jurnal Tepak Manajemen Bisnis*, 10(1), 42–50.

- Fadhilah, R., & Halmawati, H. (2021). The Influence of Workload, Auditor Specialization, Auditor Rotation, and Audit Committee on Audit Quality. *Jurnal Eksplorasi Akuntansi*, 3(2), 279–301. <https://doi.org/10.24036/jea.v3i2.339>
- Fau, A. M. M., Siagian, P., & Sitepu, W. R. B. (2021). The Influence of Professional Ethics, Competence and Auditor Integrity on Audit Quality (Empirical Study at Public Accounting Firms in Medan City). *Owner : Riset Dan Jurnal Akuntansi*, 5(2), 268–282. <https://doi.org/10.33395/owner.v5i2.391>
- Haryanto, N. O., & Susilawati, C. (2018). The Influence of Internal Auditor Competence, Independence, and Professionalism on Audit Quality. *Jurnal Akuntansi Bisnis*, 16(1), 42–55. <https://doi.org/10.24167/jab.v16i2.1694>
- Hayes, R., Wallage, P., & Gortemaker, H. (2015). *Principles of Auditing: An Introduction to International Standards on Auditing* (3rd ed.). Harlow: Pearson Education.
- Islamy, M. H. Al. (2019). The Influence of Time-Budget Pressure on Audit Quality of Public Accountant Firms in DKI Jakarta. *Jurnal Ilmiah Mahasiswa FEB*, 7(2), 1–14. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/5854/>
- Johnstone, K. M., Gramling, A. A., & Rittenberg, L. E. (2016). *Auditing: A Risk Based-Approach to Conducting a Quality Audit* (10th ed.). Mason: Cengage Learning. [https://books.google.co.id/books/about/Auditing\\_A\\_Risk\\_Based\\_Approach\\_to\\_Co\\_nduc.html?id=zzdBBAAQBAJ&redir\\_esc=y](https://books.google.co.id/books/about/Auditing_A_Risk_Based_Approach_to_Co_nduc.html?id=zzdBBAAQBAJ&redir_esc=y)
- Kamil, I., Ariani, M., & Irawan, I. A. (2023). The Influence of Competency, Auditor Ethics, and Independence on Audit Quality. *Moestopo International Review on Societies, Humanities, and Sciences (MIRSHuS)*, 3(1), 44–55. <https://mirshus.moestopo.ac.id/index.php/mirshus/article/download/49/40>
- Kobis, Y. S., Fanggidae, R., & Timuneno, T. (2023). Effect of Workload and Job Stress on Employee Performance. *Ekuitas: Jurnal Pendidikan Ekonomi*, 11(1), 48–56. <https://doi.org/10.23887/ekuitas.v11i1.56585>
- Kusumawati, A., & Syamsuddin, S. (2018). The Effect of Auditor Quality to Professional Skepticism and Its Relationship to Audit Quality. *International Journal of Law and Management*, 60(4), 998–1008. <https://doi.org/10.1108/IJLMA-03-2017-0062>
- Kusumo, I. J., & Yuyetta, E. N. A. (2019). The Influence of Independence, Competence, and Time Pressure on Audit Quality. *Diponegoro Journal of Accounting*, 8(1), 1–10. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/25583/22724>
- Maulana, D. (2020). The Influence of Auditor Competence, Ethics and Integrity on Audit Quality. *Syntax Literate: Jurnal Ilmiah Indonesia*, 5(1), 39–53. <https://doi.org/10.36418/syntax-literate.v5i1.855>
- Messie, W. F., Glover, S. M., & Prawitt, D. F. (2023). *Auditing & Assurance Services: A Systematic Approach* (12th ed.). New York: McGraw-Hill Education. <https://dokumen.pub/auditing-amp-assurance-services-a-systematic-approach-12nbsped-9781264100675-1264100671-9781264468690-1264468695-2021029377-2021029378-9781264468966.html>
- Mulyani, S. D., & Munthe, J. O. (2019). The Influence of Professional Skepticism, Work Experience, Audit Fee and Independence on Audit Quality at Public Accounting Firms in DKI Jakarta. *Jurnal Akuntansi Trisakti*, 5(2), 151–170. <https://doi.org/10.25105/jat.v5i2.5229>
- Nugrahaeni, S., Samin, S., & Nopiyanti, A. (2019). The Influence of Auditor Professional

- Skepticism, Competence, Independence and Audit Complexity on Audit Quality. *EQUITY: Jurnal Ekonomi, Manajemen, Akuntansi*, 21(2), 181–198. <https://doi.org/10.34209/equ.v21i2.643>
- Persellin, J. S., Schmidt, J. J., Vandervelde, S. D., & Wilkins, M. S. (2019). Auditor Perceptions of Audit Workloads, Audit Quality, and Job Satisfaction. *Accounting Horizons*, 33(4), 95–117. <https://doi.org/10.2308/acch-52488>
- Pintauli, R. (2018). *The Influence of Competence, Work Experience, Independence and Auditor Ethics on Audit Quality (Empirical Study on Public Accounting Firms in West Jakarta and South Jakarta)* [Mercubuana University]. <https://repository.mercubuana.ac.id/44573/>
- Pinto, M., Rosidi, R., & Baridwan, Z. (2020). Effect of Competence, Independence, Time Pressure and Professionalism on Audit Quality (Inspeção Geral Do Estado in Timor Leste). *International Journal of Multicultural and Multireligious Understanding*, 7(8), 658–667. <https://doi.org/10.18415/ijmmu.v7i8.2013>
- Pratiwi, I. D. A. D., Suryandari, N. N. A., & Susandya, A. A. P. G. B. A. (2019). The Role of Independence, Time Pressure, Task Complexity, and Auditor Experience on Audit Quality. *InFestasi*, 15(2), 136–146. <https://journal.trunojoyo.ac.id/infestasi/article/view/6000>
- Purwaningsih, S. (2018). The Influence of Professional Skepticism, Audit Time Limits, Public Accountant Professional Code of Ethics and Auditor Competence on Audit Quality (Case Study of Public Accounting Firms in Tangerang and South Tangerang). *Profita: Komunikasi Ilmiah Akuntansi Dan Perpajakan*, 11(3), 513–535. <https://doi.org/10.22441/profita.2018.v11i03.010>
- Rahayu, R. A. (2020). The Influence of Audit Professional Skepticism and Auditor Expertise on Audit Quality. *Jurnal Riset Akuntansi Terpadu*, 13(2), 242–255. <https://doi.org/10.35448/jrat.v13i2.9129>
- Rizky, M. A., & Astuti, C. D. (2023). The Influence of Auditor Competence, Workload, and Time Budget Pressure on Audit Quality with Audit Ethics as A Moderating Variable. *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (JEBMA)*, 3(2), 514–526. <https://doi.org/10.47709/jebma.v3i2.2824>
- Salsadilla, S., Kuntadi, C., & Pramukty, R. (2023). Literature Review: The Influence of Competence, Auditor Professionalism, and Integration on Internal Audit Quality. *Jurnal Economina*, 2(6), 1295–1305. <https://doi.org/10.55681/economina.v2i6.599>
- Santoso, Y. N. P., & Achmad, T. (2019). The Influence of Audit Tenure, Audit Fee, Time Pressure, Client Pressure and Task Complexity on Audit Quality at KAP Semarang. *Diponegoro Journal of Accounting*, 8(4), 1–10. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/25829/23027>
- Savira, J. A., Rahmawati, R., & Ramadhan, A. (2021). The Influence of Professional Competence and Skepticism on Audit Quality. *Jurnal Ilmiah Akuntansi Kesatuan*, 9(1), 23–30. <https://doi.org/10.37641/jiakes.v9i1.435>
- Siahaan, S. B., & Simanjuntak, A. (2019). The Influence of Auditor Competence, Auditor Independence, Auditor Integrity and Auditor Professionalism on Audit Quality with Auditor Ethics as A Moderating Variable (Case Study at Public Accounting Firm in Medan City). *Jurnal Manajemen*, 5(1), 81–92. <https://ejournal.lmiimedan.net/index.php/jm/article/view/56/52>

- Soleman. (2023). *The Influence of Workload on Employee Performance in The Banking Sector*. Jakarta: Penerbit Nusantara.
- Suhayati, E. (2022). Auditor Workload and Its Implication on Auditor's Professional Ability. *Journal of Eastern European and Central Asian Research (JEECAR)*, 9(1), 21–28. <https://doi.org/10.15549/jeecar.v9i1.869>
- Suprianto, A. (2023). The Influence of Auditor Ethics, Competence, Time Budget Pressure and Audit Fee on Audit Quality with Audit Fee as A Moderating Variable (Study on Public Accounting Firms in DKI Jakarta). *Jurnal Ekonomi, Manajemen, Bisnis, Dan Akuntansi*, 2(6), 831–862. <https://bajangjournal.com/index.php/JEMBA/article/view/6844>
- Sutarminingsih, S., Hifni, S., & Hikmah, N. (2023). The Influence of Workload, Self Efficacy and Auditor Moral Reasoning on Audit Quality. *Dinamika Ekonomi: Jurnal Ekonomi Dan Bisnis*, 16(2), 361–378. <https://doi.org/10.53651/jdeb.v16i2.452>
- Tandiontong, M. (2016). *Audit Quality and Its Measurement*. Bandung: Alfabeta. [https://scholar.google.co.id/citations?view\\_op=view\\_citation&hl=en&user=kDw9t2QAAAAJ&citation\\_for\\_view=kDw9t2QAAAAJ:zYLM7Y9cAGgC](https://scholar.google.co.id/citations?view_op=view_citation&hl=en&user=kDw9t2QAAAAJ&citation_for_view=kDw9t2QAAAAJ:zYLM7Y9cAGgC)
- Tuanakotta, T. M. (2015). *Critical Thinking in Auditing*. Jakarta: Salemba Empat.
- Utaminingsih, N. S., Kurniasih, D., Sari, M. P., & Helmina, M. R. A. (2022). The Role of Internal Control in The Relationship of Board Gender Diversity, Audit Committee, and Independent Commissioner on Tax Aggressiveness. *Cogent Business & Management*, 9(2122333), 1–17. <https://doi.org/10.1080/23311975.2022.2122333>
- Whittington, R., & Pany, K. (2019). *Principles of Auditing & Other Assurance Services*. New York: McGraw-Hill/Irwin. <https://www.mheducation.com/highered/product/Principles-of-Auditing-Other-Assurance-Services-Whittington.html>
- Yushal, D. N., Aryani, D. S., & Putra, D. P. (2024). The Influence of Auditor Accountability and Time Budget Pressure on Audit Quality at Public Accounting Firms in Palembang City. *Equivalent: Journal of Economic, Accounting and Management*, 2(2), 324–337. <https://doi.org/10.61994/equivalent.v2i2.428>