

AUDIT QUALITY: THE INTERPLAY OF AUDITOR COMPETENCE, PROFESSIONALISM, AND TIME PRESSURE IN PUBLIC ACCOUNTING FIRMS

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Received : 05 September 2025	Published : 14 October 2025
Revised : 20 September 2025	DOI : https://doi.org/10.54443/morfai.v5i6.4074
Accepted : 10 October 2025	Link Publish : https://radjapublika.com/index.php/MORFAI/article/view/4074

Abstract

This study examines and analyses the effect of auditor competence and professionalism on audit quality with time pressure as a moderating variable in Public Accounting Firms in Medan. This study uses a quantitative approach with primary data obtained through the distribution of questionnaires to auditors as respondents. The population in this study consisted of all auditors working at 23 Public Accounting Firms in Medan who were still actively registered, with a total of 69 auditors. The sampling technique was saturated, so all population members were included in the research sample. The analysis method used was descriptive and verificative, with the help of the SmartPLS version 4.0 application through the Structural Equation Modelling Partial Least Squares (SEM-PLS) approach, which is considered appropriate for comprehensively testing the relationship between variables. The study's results indicate that auditor competence has a positive and significant effect on audit quality, so the higher the auditor's competence, the better the audit quality. In addition, auditor professionalism also has a positive effect on audit quality, which confirms the importance of integrity, independence, and compliance with professional standards. Furthermore, time pressure was not found to moderate the relationship between auditor competence and audit quality, meaning competent auditors can still maintain quality even under time constraints. However, time pressure was found to moderate the relationship between auditor professionalism and audit quality, where high pressure tends to weaken the application of auditor professionalism.

Keywords: *Auditor Competence, Auditor Professionalism, Audit Quality, Time Pressure*

INTRODUCTION

Audit quality is a fundamental aspect of maintaining public trust in financial statements and ensuring the long-term sustainability of the accounting profession. A high-quality audit demonstrates the auditor's ability to provide an independent, objective, and standard-compliant opinion that upholds the credibility of financial reporting. Without reliable audits, stakeholders, including investors, regulators, and the public, may lose confidence in the integrity of financial disclosures, which could ultimately destabilize capital markets and reduce the relevance of the auditing profession. Therefore, pursuing audit quality is a professional responsibility and a public interest obligation. Within this context, key factors often discussed in relation to audit quality include auditor competence, auditor professionalism, and external challenges such as the time pressure auditors face in completing their assignments (Indah, 2022; Rosadi & Barus, 2022).

Much research suggests that auditor competence is crucial in producing high-quality audits. Competence encompasses technical knowledge of accounting standards and auditing procedures and practical skills in risk assessment, fraud detection, and analytical tools. Auditors with adequate skills, experience, and professional training are more capable of identifying material misstatements and providing recommendations that enhance decision-making (Mannan et al., 2025). Moreover, continuous professional development and certifications strengthen auditor competence and ensure that practitioners keep pace with the evolving complexity of business transactions. However, several findings challenge the assumption that competence guarantees higher audit quality alone. Some studies argue that auditor competence, while necessary, is insufficient without strong professionalism and adherence to ethical

standards. For instance, technically competent auditors may fail to deliver high-quality outcomes if they succumb to external pressures, such as client influence or time constraints (Putri & Mardijuwono, 2020). In parallel, auditor professionalism is widely recognized as a significant determinant of audit quality. Professionalism refers to the values, behaviors, and ethical commitments guiding auditors in exercising their duties. It encompasses integrity, independence, objectivity, accountability, and a commitment to public interest. Professional auditors demonstrate resilience in upholding ethical standards even under challenging conditions. Studies have shown that professionalism fosters independent judgment, reduces bias, and ensures that client pressures or organizational politics do not easily sway auditors. In fact, auditors who consistently demonstrate professionalism are better positioned to resist compromises in audit quality when confronted with budget or time constraints (Fauziah & Yuskar, 2023). This suggests professionalism complements technical competence, ensuring knowledge and skills are applied ethically and responsibly.

At the same time, time pressure remains a recurring challenge in public accounting firms worldwide. Auditors often operate under strict deadlines, particularly during peak reporting seasons, which may require balancing multiple client engagements simultaneously. Excessive time pressure may prompt auditors to reduce the scope of testing, adopt shortcuts in procedures, or overlook certain anomalies, all of which can compromise audit quality (Rosadi & Barus, 2022). In addition, time pressure may reduce auditor scepticism, increase reliance on management representations, and diminish thoroughness in documentation. Nonetheless, emerging evidence reveals that time pressure does not always have a detrimental impact. For example, auditors with strong professionalism and scepticism may be able to manage deadlines without sacrificing quality, suggesting that individual and organizational factors can mitigate the risks associated with time constraints (Raihan & Setiyawati, 2025). The research gap arises primarily from inconsistent findings in the literature. On one hand, studies underscore the significant impact of competence and professionalism on audit quality (Indah, 2022). On the other hand, some research suggests that these factors may have limited or no influence unless moderated or mediated by other variables, such as ethics, organizational culture, or workload management (Raihan & Setiyawati, 2025). Moreover, while global literature extensively examines the determinants of audit quality, the specific role of time pressure as a moderating variable remains underexplored in the Indonesian context. Even fewer studies have investigated this relationship in public accounting firms in Medan, an important business hub characterized by diverse industries and unique local dynamics.

Integrating auditor competence, professionalism, and time pressure within a single framework provides a deeper understanding of how these factors collectively influence audit quality. Exploring their interactions strengthens theoretical perspectives and offers practical guidance for audit firms and professional bodies. Insights from this study can assist policymakers and practitioners in formulating strategies that enhance training programs, reinforce ethical standards, and establish effective workload management practices to ensure audit quality remains consistent. By examining the combined influence of these variables, this research extends existing perspectives that often address them separately. Focusing on public accounting firms in Medan also offers valuable context, illustrating how local business environments and cultural dynamics shape the auditing process. The evidence generated from this setting contributes to the global literature on audit quality, particularly in emerging markets less represented in international discussions. At the same time, the study provides actionable recommendations for professional organizations and accounting firms in Indonesia to strengthen audit practices and sustain public trust in financial reporting. In conclusion, the interplay of auditor competence, professionalism, and time pressure presents a complex yet critical area of inquiry in audit quality research. Exploring this interaction within the Indonesian context not only addresses existing gaps in the literature but also advances practical understanding of how auditors can navigate professional challenges while upholding the integrity of their work.

LITERATURE REVIEW

Attribution Theory

The attribution theory introduced by Heider (1958) and further developed by Weiner (1976) explains how individuals understand and interpret the causes of behavior, whether influenced by internal factors such as ability, motivation, and professionalism, or external factors such as environmental conditions, situational pressure, and social demands. In auditing, this theory is highly relevant for understanding auditor behavior, particularly concerning compliance with the professional code of ethics. Auditors often associate their actions with internal factors, such as

technical competence, integrity, and work experience. However, at the same time, they are also influenced by external factors, such as time pressure, high workloads, and requests or pressure from clients (Khairunnisa et al., 2025; Fauziah & Yuskar, 2023). Furthermore, attribution theory can be used to explain how auditors assess the quality of their audits. This assessment is influenced by technical ability, professionalism, and experience, but it is also influenced by external constraints such as time constraints or role conflicts in audit assignments (Mannan et al., 2024; Nurawanti et al., 2024). Recent research reveals that although time pressure can reduce audit quality, auditors with high professionalism, scepticism, and integrity can maintain the quality of their audit results (Agustina et al., 2021). Therefore, attribution theory not only provides a psychological basis for understanding auditor behavior, but also serves as an important theoretical framework for strengthening professional codes of ethics and standards, so that audit quality is maintained even when auditors are under internal or external pressure.

Audit Quality

Audit quality is considered a measure of an auditor's success in ensuring that financial statements are free from material misstatement and comply with applicable accounting standards. A high-quality audit provides users of financial statements with confidence that the information presented is consistent, fair, and reliable for economic decision-making. This emphasizes the importance of competent, independent, and ethical auditors in their work (Kamil et al., 2023). Various studies emphasize that key factors affecting audit quality include competence, independence, professionalism, and consistent application of audit standards. Auditors with technical skills, experience, and sceptical professionalism can detect misstatements more effectively, even in situations with high external pressure (Seliang & Tapafeto, 2022; Gunawan & Lestari, 2025; Lubis et al., 2024). In addition, auditor ethics have been proven to be an important factor in moderating the relationship between competence and independence on audit quality. Auditors with high professional ethics tend to be better able to maintain integrity and reduce bias in the examination process, thereby strengthening public trust (Indah, 2022; Budiman, 2023). Other studies have also found that auditor independence and professionalism are directly related to improved audit quality in various jurisdictions (Ainun & Djamil, 2024). Thus, audit quality is not only determined by the technical skills of auditors, but is the result of synergy between individual competence, professional ethics, independence, and audit organization governance. Combining these factors ensures that audits are conducted objectively, transparently, and in accordance with international standards, thereby strengthening public trust in financial reports.

Auditor Competency

Auditor competence is a fundamental aspect that determines audit quality. Competence encompasses technical knowledge, skills, experience, and a professional attitude in conducting audits. Competent auditors can use their knowledge and skills to complete audit assignments quickly, thoroughly, and per applicable professional standards (Anjani et al., 2024). Research shows that formal education, continuing education, and audit experience are key factors in shaping auditor competence. Auditors who participate in technical training and continuing education tend to be more adaptive to changes in audit standards and can maintain professionalism in the face of audit challenges (Rumasukun, 2024). In addition, work experience has been proven to improve auditors' skills in detecting material misstatements, thereby strengthening the quality of the resulting audit (Alsaedi & Kamyabi, 2023). Competence cannot be separated from ethical factors. Auditors with high competence but without strong ethics are at risk of failing to maintain independence. Therefore, the combination of technical knowledge, experience, and professional ethics determines the effectiveness of auditors in producing quality audits (Indah, 2022; Putri & Mardijuwono, 2020). Thus, auditor competence results from synergy between education, experience, training, and professional ethics, ensuring that stakeholders trust the quality of audits.

Auditor Professionalism

Auditor professionalism reflects credibility and integrity, which are key to maintaining public trust in audit results. Professional auditors are accountable to their clients and the wider community, upholding ethical values and honorable conduct (Budiman, 2023). Professionalism requires auditors to act beyond personal interests and legal provisions, as this profession demands social dedication and moral responsibility (Susilowati, 2023). In auditing, professionalism includes integrity, objectivity, compliance with regulations, and a commitment to improve

competence through continuous education and ongoing training. Professional auditors can maintain independence, avoid conflicts of interest, and work with professional scepticism so that audit results remain high quality (Yulianti et al., 2022). Professionalism also correlates with auditor performance, where work experience, competence, and integrity will only positively impact if accompanied by a consistent professional attitude (Hermawan et al., 2022). Recent research emphasizes that indicators of auditor professionalism include dedication to the profession, independence, social responsibility, belief in professional standards, and relationships with fellow practitioners. These factors are important in assessing how auditors can maintain public trust and strengthen audit quality (Krisnia et al., 2024).

Time Pressure

Time pressure in auditing refers to the temporal constraints auditors encounter when performing their professional duties, often under limited resources, strict budgets, and predetermined deadlines. In practice, auditors are expected to balance efficiency and effectiveness in executing audit procedures while meeting the timelines agreed upon with clients. This condition makes time pressure an unavoidable aspect of auditing, particularly in competitive business environments where rapid reporting is highly valued. However, such constraints can directly influence auditor behavior. When time is limited, the likelihood of auditors taking shortcuts, omitting certain procedures, or narrowing the scope of testing increases, which in turn may compromise the overall quality of the audit (Aswar et al., 2021). Prior studies consistently indicate that time pressure is critical in shaping auditors' decision-making processes, particularly in complex and high-stakes situations that demand quick judgment. Excessive time pressure may lead to cognitive overload, rushed conclusions, and reduced professional scepticism, negatively impacting audit reliability (Al-Qatamin, 2020). Nonetheless, not all auditors respond to time constraints in the same way. Individual characteristics such as confidence, resilience, and intrinsic motivation have been shown to moderate the adverse effects of time pressure, enabling auditors to maintain performance even under stress (Santos & Cunha, 2021). In addition to personal factors, organizational support and ethical culture play an equally significant role. A supportive environment fosters collaboration, provides adequate resources, and reinforces compliance with professional standards, reducing the risk of compromised audit quality. Research suggests that auditors with strong motivation and those working within firms that emphasize ethical responsibility are better positioned to withstand the challenges of time constraints (Ishak & Sholehah, 2022). Consequently, effective time pressure management, through realistic workload allocation, training, and ethical reinforcement, is essential for ensuring auditors meet deadlines while still adhering to auditing standards.

Hypothesis Development

The Relationship Between Auditor Competence and Audit Quality

Auditor competence is a key factor determining the quality of audit results and the effectiveness of financial supervision in various institutions. Competence reflects the auditor's ability to apply knowledge, skills, and experience to detect misstatements and provide reliable audit opinions. Competent auditors can enhance the credibility of financial reports and strengthen public confidence in audit results (Indah, 2022). Research shows that competence has a significant influence on audit quality. Auditors with a good educational background, continuous training, and extensive experience tend to produce high-quality audits (Alsaeedi & Kamyabi, 2023). Adequate competence also encourages auditors to work independently and professionally, thereby strengthening the objectivity of the examination (Seliang & Tapatfeto, 2022). In addition, integrating auditor competence and ethics has significantly improved audit quality. Competence without ethics can undermine auditor independence, while combining the two strengthens sound decision-making (Ainun & Djamil, 2024). Similar results were found by Kusmayasari et al., (2023), who confirmed that auditor competence positively impacts audit quality, along with the factors of independence and audit costs. Thus, auditor competence has a significant positive influence on audit quality. Auditors who are knowledgeable, experienced, and highly ethical are better able to produce reliable audits in accordance with professional standards.

H1: Auditor Competence Affects Audit Quality

The Relationship Between Auditor Professionalism and Audit Quality

Auditor professionalism is one of the main factors determining audit quality, as it encompasses integrity, ethical compliance, and professional responsibility inherent in auditors. Professional auditors not only carry out procedures according to standards but can also maintain objectivity, independence, and professional scepticism in every assignment. This makes professionalism the foundation of reliable audit results trusted by stakeholders (Yulianti *et al.*, 2022). Empirical research shows that professionalism positively affects audit quality directly and through moderating variables such as ethics and independence. For example, Putri & Mardijuwono (2020) emphasize that professionalism, competence and independence improve audit quality in public accounting firms in Indonesia. Similarly, Lamba *et al.*, (2020) found that auditor professionalism strengthens professional scepticism, ultimately improving audit quality. Professionalism is also closely related to auditors' commitment to professional ethics. Kumalasari *et al.*, (2020) show that integrating ethics, independence, and professionalism contributes significantly to audit quality. Thus, indicators of professionalism include dedication to the profession, compliance with standards, continuous development, and the ability to maintain relationships with clients without compromising independence. Therefore, auditor professionalism significantly influences audit quality, so the higher the auditor's professionalism, the more reliable the audit results are.

H2: Auditor Professionalism Affects Audit Quality

Time Pressure Moderates the Relationship Between Auditor Competence and Audit Quality.

The relationship between auditor competence, time budget pressure, and audit quality has attracted significant attention in accounting research because it reflects internal capabilities and external challenges auditors face. Auditor competence ensures that audits are conducted effectively and provide stakeholders with credible, reliable, and relevant information. Competent auditors possess strong technical skills, comprehensive professional knowledge, and practical experience, enabling them to detect irregularities, apply professional scepticism, and adhere to auditing standards more effectively (Rosadi & Barus, 2022). Nevertheless, competence alone does not always guarantee high-quality outcomes, since external factors, particularly time budget pressure, often shape audit procedures. Excessive time pressure may push auditors to rely on shortcuts, omit certain substantive tests, or reduce the depth of their analysis, thereby compromising audit quality (Nisa, 2022). Empirical findings further reveal that the negative impact of time pressure becomes even more pronounced in cases where the audit engagement is highly complex and requires a deeper level of scrutiny (Purwanto & Surjandari, 2021). Interestingly, other studies demonstrate that auditor competence can be a mitigating factor. Competent auditors are more likely to resist cutting corners and can sustain professional scepticism despite working under tight deadlines, thereby safeguarding the integrity of audit results (Aswar *et al.*, 2021). Furthermore, professional attitudes, ethical awareness, and intrinsic motivation reinforce this relationship, where competence improves technical performance and enables auditors to uphold quality even in high-pressure contexts (Zainudin *et al.*, 2021). Thus, the interplay between competence and time budget pressure remains a central issue in understanding variations in audit quality.

H3: Auditor Competence Affects Audit Quality Moderated by Time Pressure

Auditor Professionalism Affects Audit Quality Moderated by Time Pressure

Auditor professionalism is critical in determining audit quality, encompassing integrity, independence, accountability, and adherence to ethical codes. Professionalism is reflected in technical expertise and an auditor's ability to uphold objectivity and credibility, even when facing stressful conditions or conflicting interests. A professional auditor demonstrates responsibility toward stakeholders by ensuring that financial reports are presented fairly and free from material misstatements, thereby enhancing public trust in the auditing profession. Empirical evidence highlights that professionalism significantly contributes to audit quality by strengthening the reliability and transparency of the audit opinion delivered (Fauziah & Yuskar, 2023). Nevertheless, time budget pressure is frequently a moderating factor that may challenge professionalism. Strict deadlines and limited resources can undermine auditors' capacity to exercise due care, encourage shortcuts in audit procedures, and increase the likelihood of reduced audit quality. Despite these risks, organizational and individual factors may counterbalance the negative effects. For instance, Samagaio *et al.*, (2025) found that a strong ethical culture within audit firms helps mitigate the detrimental influence of time pressure by reinforcing compliance with professional standards. Similarly,

other studies suggest that auditor competence and accumulated experience contribute to sustaining professionalism under tight deadlines, ensuring that audit work remains reliable and credible (Mannan et al., 2024). Moreover, professionalism is closely tied to lifelong learning, continuous skill development, and maintaining professional scepticism, which support auditors in fulfilling their social and ethical responsibilities. This perspective resonates with the findings of Calocha & Herwiyanti (2020), who emphasize that professionalism and time pressure interact in shaping the quality of audit outcomes.

H4: Auditor Professionalism Affects Audit Quality Moderated by Time Pressure

Previous studies have shown a correlation between auditor competence, auditor professionalism, and time pressure on audit quality. Auditor competence and professionalism are positively affected because knowledgeable, experienced, and ethical auditors can produce more accurate and reliable audits. However, time pressure is a moderating variable that can weaken this relationship. Tight deadlines risk reducing auditor thoroughness, encouraging shortcuts, and ultimately lowering audit quality, even if auditors have high competence and professionalism. The conceptual framework of this study describes the interaction of these three variables on audit quality:

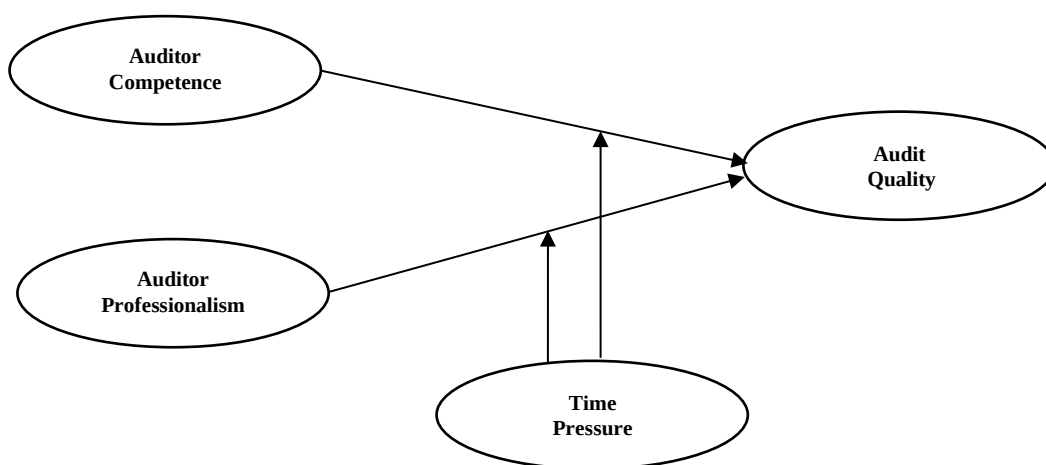


Figure 1. Research Model

METHODS

This study is a quantitative-associative research. The quantitative method is based on the philosophy of positivism, used to examine a specific population or sample with sampling techniques, data collection through research instruments, and statistical analysis to test established hypotheses. Associative research aims to analyze the relationships between variables and allows the development of theories that can explain, predict, and control a phenomenon (Irfan et al., 2024). This study analyses the effect of auditor competence and professionalism on audit quality, with time pressure as a moderating variable in Public Accounting Firms in Medan. The population in this study includes all public accountants working at Public Accounting Firms in Medan who were actively registered in the 2024 directory of the Financial Profession Development Centre, totalling 69 individuals with positions as managers, senior auditors, and junior auditors. The sampling technique applied is saturated sampling (total sampling), where the entire population is used as the sample because the population size is fewer than 100 (Suryani & Hendryadi, 2016). Therefore, the research sample comprises 69 public accountants spread across 23 Public Accounting Firms in Medan.

The data used in this study consists of primary and secondary data. Primary data were obtained through questionnaires, while secondary data were collected from available sources, such as documentation studies (Juliandi et al., 2015). Data was collected using a questionnaire, a set of written questions answered by respondents to measure their attitudes toward each statement using a Likert scale of 1–5 (Sugiyono, 2016). Data analysis was conducted using the Structural Equation Model–Partial Least Squares (SEM-PLS) with the help of SmartPLS software. SEM-PLS was chosen because it is suitable for analyzing relatively small sample sizes and research models that involve

moderating variables (Juliandi, 2018). This approach is expected to provide empirical findings on the factors influencing audit quality in Public Accounting Firms in Medan.

RESULTS AND DISCUSSION

Results

In this study, the author processed questionnaire data consisting of 16 statements for the Audit Quality variable, 10 for Audit Time Pressure, 8 for Auditor Competence, and 10 for Auditor Professionalism. The questionnaire was distributed to 69 respondents at the Medan Public Accounting Firm as a research sample using an ordinal scale as a checklist table. The identity of the respondents in the study included demographic characteristics such as gender, age, education level, and work experience, which helped the researcher understand the context of the answers and support the analysis of the research results. This data was obtained through questionnaires to ensure the relevance and diversity of the population studied.

Table 1. Respondents' Demographic Profile

Category	Sub-Category	Frequency	Percentage
Gender	Male	54	78
	Female	15	22
Age	21–30 years	6	9
	31–40 years	23	33
	41–50 years	29	42
	51–60 years	11	16
Educational Level	Diploma	0	0
	Bachelor's	44	64
	Master's	23	33
	Doctoral	2	3
Work Experience	< 5 years	23	33
	6–10 years	24	35
	> 10 years	22	32

The respondents in this study were categorized based on gender, age, educational background, and length of work experience. Regarding gender, the majority were male, with 54 respondents (78%), while females accounted for 15 respondents (22%). This distribution suggests that the audit profession in Medan is still dominated by male auditors, which may influence perceptions of professionalism and decision-making styles in the audit process. Regarding age, most respondents were between 41 and 50 years old, totalling 29 respondents (42%), followed by 23 respondents (33%) aged 31–40 years, 11 respondents (16%) aged 51–60 years, and 6 respondents (9%) aged 21–30 years. The dominance of respondents in the 31–50 age bracket indicates that most auditors are in a productive stage of their careers, which is often associated with strong professional judgment and the ability to handle time pressure effectively.

In terms of educational attainment, the majority of respondents held a bachelor's degree, with 44 respondents (64%), followed by 23 respondents (33%) with a master's degree, and 2 respondents (3%) with a doctoral degree. This educational profile demonstrates that most auditors possess sufficient theoretical knowledge to strengthen their competence. At the same time, those with higher degrees may bring additional analytical and professional perspectives to ensure audit quality. Based on the length of work experience, most respondents had worked for 6–10 years (24 respondents or 35%), followed by less than 5 years (23 respondents or 33%), and more than 10 years (22 respondents or 32%). The relatively balanced distribution of experience suggests that respondents can be expected to vary in their ability to manage workload and uphold professional standards when facing time pressure. The demographic profile indicates that auditors working at Public Accounting Firms in Medan are predominantly male, aged between 31 and 50, with a bachelor's degree and professional experience ranging from 6 to 10 years. This profile provides a useful context for analyzing their competence, professionalism, and resilience under time constraints, critical variables in determining audit quality.

Outer Model Analysis

In estimating the degree of legitimacy and quality in each marker used in the review, scientists estimate external models using three estimation techniques: combined legitimacy, discriminant legitimacy, and composite dependence. Combined legitimacy is a model estimate on smart pointers. This is seen from the stacking factor on each developing pointer; the limits in verifying that the legitimacy value is unified must be possible by looking at the guideline value, where the stacking factor value is more prominent than 0.70. The guideline for a reliable measure is 0.7 or higher, which implies that all factors considered reliably handle similar inactive buildings. Considering the continued effect of information investigation on simultaneous legitimacy, the guidelines for each factor can be stated as follows:

Table 2. Convergent Validity

Variable	Indicator	Role of Thumb	Loading Factor	Conclusion
Audit Quality	Y 1	0.7	0.918	Valid
	Y 2	0.7	0.972	Valid
	Y 3	0.7	0.972	Valid
	Y 4	0.7	0.973	Valid
	Y 5	0.7	0.943	Valid
	Y 6	0.7	0.904	Valid
	Y 7	0.7	0.881	Valid
	Y 8	0.7	0.876	Valid
	Y 9	0.7	0.925	Valid
	Y 10	0.7	0.931	Valid
	Y 11	0.7	0.942	Valid
	Y 12	0.7	0.941	Valid
	Y 13	0.7	0.941	Valid
	Y 14	0.7	0.958	Valid
	Y 15	0.7	0.970	Valid
	Y 16	0.7	0.970	Valid
Auditor Competency	X1. 1	0.7	0.93	Valid
	X1. 2	0.7	0.953	Valid
	X1. 3	0.7	0.977	Valid
	X1. 4	0.7	0.982	Valid
	X1. 5	0.7	0.982	Valid
	X1. 6	0.7	0.973	Valid
	X1. 7	0.7	0.967	Valid
	X1. 8	0.7	0.948	Valid
Auditor Professionalism	X2. 1	0.7	0.956	Valid
	X2. 2	0.7	0.941	Valid
	X2. 3	0.7	0.959	Valid
	X2. 4	0.7	0.969	Valid
	X2. 5	0.7	0.975	Valid
	X2. 6	0.7	0.979	Valid
	X2. 7	0.7	0.978	Valid
	X2. 8	0.7	0.964	Valid
	X2. 9	0.7	0.961	Valid
	X2. 10	0.7	0.953	Valid
Time Pressure	Z 1	0.7	0.927	Valid
	Z 2	0.7	0.955	Valid
	Z 3	0.7	0.954	Valid
	Z 4	0.7	0.974	Valid
	Z 5	0.7	0.977	Valid
	Z 6	0.7	0.976	Valid

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	Z 7	0.7	0.978	Valid
	Z 8	0.7	0.969	Valid
	Z 9	0.7	0.959	Valid
	Z 10	0.7	0.953	Valid

As seen in Table IV. 9 above, it is clear that all indicators in each variable, such as audit quality, auditor competence, auditor professionalism, and time pressure, meet the loading factor value, where the loading factor value is all > 0.7 , which is the Rule of Thumb value. This indicates that each indicator in the variable is valid in terms of convergent validity.

Discriminant Validity

Discriminant legitimacy is a model estimate of intelligent markers. This is seen from the cross-stacking of each factor. In testing discriminant legitimacy, Average Variance Extracted (AVE) is used. The cross-stacking limit in assessing the normal difference value issued to determine the degree of legitimacy of each pointer developed in each factor is more important than 0.50, (Ghozali & Latan, 2014). The consequences of the investigation of discriminant validity can be summarized in the table below:

Table 3. Discriminant Validity

Variable	Value (AVE)
Auditor Competence	0.930
Auditor Professionalism	0.928
Audit Quality	0.882
Time Pressure	0.926

Table 3 demonstrates that all Average Extracted Variances (AVE) exceed the threshold value 0.50. This indicates that each construct has sufficient convergent validity and can explain the variance of its indicators. Consequently, all measurement models fulfill the requirements, allowing the analysis to continue to the next stage.

Composite Reliability

Composite reliability is an important estimate that reflects an instrument's accuracy, consistency, and precision in measuring a construct. This reliability indicator ensures that the observed variables are internally consistent and can provide stable results across repeated measurements. According to established guidelines, the acceptable threshold for composite reliability is greater than 0.70. This study's findings indicate that all constructs successfully meet this requirement, thereby confirming the measurement model's reliability.

Table 4. Composite Reliability

Variable	Composite Reliability Value
Auditor Competence	0.991
Auditor Professionalism	0.992
Audit Quality	0.992
Time Pressure	0.992

Table 4 presents the composite reliability values for each construct, namely audit quality (0.991), auditor competence (0.992), auditor professionalism (0.992), and time pressure (0.992). All values are far above the recommended threshold of 0.70, indicating excellent internal consistency across all measurement items. These results confirm that the instruments used are reliable and precise, ensuring the constructs can be confidently applied in further hypothesis testing and structural model analysis without concern for measurement error.

Evaluation of the Structural Model

The structural model primarily aims to evaluate the relationships between the studied factors. One of the key indicators in this assessment is the R-Square value, which reflects the explanatory power of the independent variables on the dependent variable. In this study, the independent variables consist of human resource characteristics, utilization of data innovation, and internal control, while the dependent variable is the value of financial statement

information. The R-Square results indicate how much variance in the dependent construct can be explained by these predictors. The consequences of the R-Square investigation should be seen in the table below:

Table 5. Structural Model Evaluation

Variable	R-square
Audit Quality	0.705

Table 5 shows the R-Square value for the audit quality variable without time pressure moderation at 0.705. Thus, it can be clarified that independent factors (auditor competence and audit professionalism) influence the audit quality variable by 0.705. Ghazali and Latan (2015) set the R-Square standard, where the Rule of Thumb is 0.67, the examination model in the dense classification is 0.33, the exploration model in the medium class is 0.19, and the exploration model in the powerful classification is 0.19. Considering the examination findings, where the R-Square value of the equation without moderation is 0.705, the examination model is strong.

Effect Size (F^2)

The effect size (f^2) is an important indicator used to evaluate the strength of the interaction between independent and moderating variables in predicting the dependent variable. In the context of structural equation modeling (SEM-PLS), f^2 helps determine the extent to which each exogenous construct contributes to the R^2 value of the endogenous construct. The guideline values of 0.02, 0.15, and 0.35 are generally interpreted as small, medium, and large effect sizes. Thus, analyzing f^2 provides deeper insight into the relative importance of each predictor in shaping the overall model (Ghozali & Latan, 2014).

Table 6. Effect Size (F^2)

Variable	F-square Value
Auditor Competence	0.9400
Auditor Professionalism	0.0635
Time Pressure	0.0019
Time Pressure x Auditor Competence	0.0635
Time Pressure x Auditor Professionalism	0.0896

The F-square (f^2) value indicates the measure of influence or strength of the relationship between independent variables and dependent variables in path analysis. F^2 measures the change in the R^2 value when an independent variable is added to the model, with the following explanation: Auditor Competence on Audit Quality: An f^2 value of 0.940 indicates that auditor competence has a significant influence on audit quality. This is a very high value, indicating a very strong influence. Auditor Professionalism on Audit Quality: An f^2 value 0.064 indicates a small influence. Although there is a relationship, the influence is not as strong as the first. Time Pressure on Audit Quality: The f^2 value of 0.002 indicates a small or insignificant effect on audit quality. Interaction of Time Pressure x Auditor Competence ($Z \times X1$) on Audit Quality: The f^2 value of 0.063 indicates a small effect on audit quality. Although this interaction exists, its effect is not as great as that of auditor competence. Interaction of Time Pressure x Auditor Professionalism ($Z \times X2$) on Audit Quality: The f^2 value of 0.090 indicates a relatively small effect, but slightly greater than the other interactions.

Hypothesis Test Results

Hypothesis testing in this study was carried out by analyzing the P-values obtained through the bootstrapping procedure using the SmartPLS software. Bootstrapping is a non-parametric resampling technique that estimates path coefficients' significance by generating multiple subsamples from the original dataset. The P-value is then used to determine whether each proposed hypothesis is supported or rejected, with a threshold of < 0.05 indicating statistical significance. The results of the bootstrapping process using the Smart PLS program are as follows.

Table 7. Hypothesis Test Results

Variable	Original sample (O)	T statistics (O/STDEV)	P values	Decision
Auditor Competency -> Audit Quality	1.2730	8.3513	0.0000	H0 Accepted
Auditor Professionalism -> Audit Quality	-0.4550	2.0240	0.0430	H0 Accepted
Time Pressure -> Audit Quality	-0.0475	0.3598	0.7190	H0 Rejected
Time Pressure x Auditor Competence -> Audit Quality	0.3557	1.8445	0.0652	H0 Rejected
Time Pressure x Auditor Professionalism -> Audit Quality	-0.4295	2.0212	0.0433	H0 Accepted

Based on Table 7, the hypothesis testing results show that auditor competence significantly affects audit quality, as indicated by the original sample value of 1.2730, T-statistic of 8.3513, and P-value of 0.0000 (<0.05). These results indicate that the higher the auditor's competence in knowledge, skills, and experience, the higher the audit quality. Furthermore, auditor professionalism is also proven to significantly affect audit quality with an original sample value of -0.4550, a T-statistic of 2.0240, and a P-value of 0.0430 (<0.05). This confirms that auditors' integrity, independence, and compliance with professional standards contribute positively to maintaining audit quality.

Meanwhile, time pressure did not significantly affect audit quality, with an original sample value of -0.0475, a T-statistic of 0.3598, and a P-value of 0.7190 (>0.05). Time constraints do not always reduce audit quality, especially if auditors have good time management strategies. Furthermore, the interaction between time pressure and auditor competence does not significantly affect audit quality, as indicated by a P-value of 0.0652 (>0.05). This indicates that competent auditors can maintain audit quality even under time pressure. However, this differs from the interaction between time pressure and auditor professionalism, which significantly affects audit quality, with an original sample value of -0.4295, a T-statistic of 2.0212, and a P-value of 0.0433 (<0.05). These results explain that time pressure can weaken auditor professionalism, potentially reducing the audit's quality. Thus, this study emphasizes the importance of improving auditor competence and professionalism and the need for effective time pressure management to maintain audit quality.

Discussion

The Effect of Auditor Competence on Audit Quality

The results of hypothesis testing show that auditor competence significantly affects audit quality at Public Accounting Firms in Medan. A path coefficient value of 1.273 indicates a strong positive relationship between auditor competence and audit quality, with a significance value of p-value 0.000. This indicates that the higher the auditor's competence, the better the quality of the audit. Competence in this context includes technical knowledge, analytical skills, integrity, and the ability to keep up with regulatory developments and current issues related to auditing. The lowest competence indicators were found in the aspects of integrity and responsibility. In contrast, the highest indicators were found in the ability of auditors to keep up with developments in auditing standards. These findings are consistent with research emphasizing that auditor competence is a major determinant of audit quality. Auditors with technical expertise, experience, and a sceptical professional attitude can better detect material errors and maintain objectivity in the audit process (Ainun & Djamil, 2024; Pattawe et al., 2023). In addition, mastery of competencies also increases the confidence of financial statement users in the audit results (Dewi et al., 2021). Theoretically, this relationship can be explained through attribution theory. Auditor competence is viewed as an internal factor that influences audit quality. When auditors produce good audits, this success is attributed to the auditor's abilities and expertise as personal factors, enhancing positive perceptions of audit quality (Arifin, 2022). Thus, competence not only improves the technical quality of audits but also strengthens the legitimacy of auditors in the eyes of stakeholders. In practical terms, the results of this study emphasize the importance of improving auditor competence through continuing education, technical training, and understanding of the latest regulations. This improvement is crucial so auditors can provide reliable opinions, maintain professional integrity, and meet public expectations for audit quality in an era of increasingly complex governance (Kharisma & Qintharah, 2025).

The Effect of Auditor Professionalism on Audit Quality

The test results show that auditor professionalism hurts audit quality at public accounting firms in Medan. A path coefficient value of -0.455 with a p-value of 0.043 indicates a significant relationship, but the direction of the

relationship is negative. This means that the higher the level of auditor professionalism, the more audit quality tends to decline in this model. This finding indicates that professionalism is not always directly proportional to audit quality, and there are other more dominant external factors, such as time pressure, workload, and client expectations. The validity results of the indicators show that the lowest dimension is the auditor's ability to maintain integrity and responsibility (0.941), which still needs to be improved. Conversely, the highest indicator is the auditor's ability to maintain independence (0.979), an important aspect of maintaining the profession's credibility. This phenomenon can be explained through external attribution theory, in which conditions beyond the auditor's control influence audit performance. Professional auditors may still face external pressures such as tight deadlines or high market demands, resulting in a decline in audit quality even though they maintain professional ethics and attitudes (Yulianti et al., 2022). In fact, high professionalism can lead to overconfidence, where auditors feel sufficiently experienced that they reduce their caution, which negatively impacts audit quality (Fauziah & Yuskar, 2023). These findings align with research emphasizing the need to balance professionalism with work pressure management and strengthening the organization's ethical culture. The study by Herdiawan et al., (2024) confirms that professionalism significantly affects audit quality. However, the results highly depend on the environmental conditions and ethics underlying audit practices. Similarly, Sulaiman (2023) highlights that the definition of audit quality is often perceived differently by auditors, clients, and regulators, which may explain the contradictions in this relationship.

Auditor Competence Affects Audit Quality Moderated by Time Pressure

The results of the analysis show that time pressure acts as a moderating variable in the relationship between auditor competence and audit quality. A path coefficient value of 0.356 indicates a positive interaction effect, although a p-value of 0.0652 shows that this relationship is not yet significant at a 5% confidence level. In other words, although time pressure does not have a strong effect, it can strengthen audit quality when combined with auditor competence. The validity of the time pressure indicator reveals that the lowest aspect lies in the auditor's ability to maintain punctuality without reducing competence (0.927). This indicates the need for improvement in audit time management. Meanwhile, the highest indicator (0.978) was found in the tendency for auditors to rush when facing deadlines, which can reduce accuracy. This condition emphasizes the importance of balancing time efficiency and auditor accuracy. Several studies support these findings. Rosadi & Barus, (2022) found that auditor competence significantly improves audit quality, but time budget pressure can weaken or strengthen this effect depending on the conditions. Zainudin et al., (2021) also emphasized that time pressure is a moderating factor that can change the strength of the relationship between competence and audit quality. Similarly, Nisa (2022) asserts that auditor competence positively impacts audit quality, while time pressure is inconsistent. Interaction attribution theory can be used to explain this phenomenon. Competent auditors tend to attribute time pressure as a challenge that can be overcome with their skills and experience. Thus, competent auditors can maintain audit quality even under time pressure (Mannan et al., 2024). This shows that competence plays a key role in enabling auditors to cope with time constraints without compromising the quality of audit results.

Auditor Professionalism Affects Audit Quality Moderated by Time Pressure

The results of the analysis show that time pressure moderates the relationship between auditor professionalism and audit quality. A path coefficient value of -0.429 indicates a negative interaction effect, with a significant p-value of 0.0433. This means that audit quality declines when professional auditors face high time pressure. This shows that although professionalism is important in maintaining audit quality, time pressure can change the direction of this influence. The validity results of the time pressure indicator show the lowest value in the auditor's ability to maintain integrity and accuracy within time constraints (0.927). This condition indicates the need for improved time management so auditors do not sacrifice their professionalism. Meanwhile, the highest value (0.978) appears in the indicator of rushing to complete the audit, which often reduces the depth of the examination. Several studies support this finding. Utami, (2015) show that time budget pressure hurts audit quality even though auditors are competent. Amalia et al., (2019) emphasize that high work pressure can weaken auditor integrity and increase the risk of declining audit quality. Similarly, Mannan et al., (2024) emphasize that auditor ethics and professionalism can be compromised when faced with strict time constraints. From an external attribution theory perspective, professional auditors may attribute low audit quality to external factors such as deadlines and workload, rather than their competence or ethics. This aligns with the research by Samagaio et al., (2025), which found that external pressure significantly affects the decline in audit quality. Thus, time pressure has been shown to play a significant moderating role, weakening the relationship between auditor professionalism and audit quality. The practical implication of these

findings is the need for time management training, workload control, and realistic audit policies so that auditors can maintain the quality of their audit results even when faced with time constraints.

CONCLUSION

Based on the data analysis and discussion results, this study concludes that auditor competence significantly affects audit quality. Auditors with adequate knowledge, skills, and experience can produce more accurate and reliable audits. In addition, auditor professionalism, which includes integrity, independence, and compliance with professional standards, has positively affected audit quality because it ensures objectivity and increases public trust. However, time pressure was not found to significantly moderate the relationship between auditor competence and audit quality, meaning that competent auditors can still maintain quality even when working under time constraints. Conversely, time pressure weakened the relationship between auditor professionalism and audit quality, indicating that high time pressure can reduce the effectiveness of applying ethical standards and auditor integrity. Theoretically, this study reinforces empirical evidence that competence and professionalism are important determinants of audit quality. The findings regarding the role of time pressure also contribute to the audit literature, particularly in the context of auditors in Indonesia, that external factors can influence the effect of individual auditor variables. From a practical standpoint, the results of this study can be used as a reference for Public Accounting Firms in strengthening auditor competency development programs, building a culture of professionalism, and managing time pressure effectively to maintain audit quality.

Based on the results of the study, several suggestions can be made. First, auditors must improve their integrity, responsibility, and technical skills through continuous education and training to maintain competence. Second, the professionalism of auditors must be strengthened by placing integrity and work quality as top priorities in every audit assignment. Third, public accounting firms are advised to allocate audit time realistically, balance workloads, and reduce excessive pressure so that auditors can maintain the quality of their audit results. Fourth, further research could expand the scope by adding other moderating variables, such as professional ethics, organizational culture, or audit quality control systems. This study has several limitations. First, the scope of the study was limited to Public Accounting Firms auditors in Medan, so the results may not be representative of auditors throughout Indonesia. Second, the moderating variable was limited to time pressure, while other external factors were not analyzed. Third, data collection was conducted through questionnaires, which could lead to subjective bias from respondents. Therefore, future research should use a mixed methods approach or longitudinal studies to obtain more comprehensive results.

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