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THE INFLUENCE OF INDEPENDENCE, TIME BUDGET PRESSURE, AUDITOR WORK EXPERIENCE, AND TASK COMPLEXITY ON AUDIT QUALITY

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Abstract. The purpose of this study is to examine the influence of independence, time budget pressure, auditor work experience, and task complexity on audit quality. The population in this study are auditors working in the Big 10 KAPs in Indonesia. Sample selection was determined using the convenience sampling technique with a minimum sample size of 190 samples. The data used in this research is primary data obtained from the distribution of questionnaires using the Smart Partial Least Squares (PLS) 4 application to analyze the data. The results of this study show that the higher the independence, work experience of the auditor, and the complexity of the tasks will improve the quality of the audits produced. However, the higher the time budget pressure, the lower the quality of the audits produced.

Keywords: Independence, Time Budget Pressure, Auditor Work Experience, Task Complexity, Audit Quality, Agency Theory, Attribution Theory.

I. INTRODUCTION

Every company competes to demonstrate good financial performance for various parties. Relevant and reliable financial reports will help users of financial reports, such as investors, creditors, and the general public, evaluate the company's financial prospects as a basis for sound decision-making. Therefore, auditing, as an assurance service, plays a crucial role in improving the quality of financial reports that users can trust. Amidst business competition, Public Accounting Firms and Public Accountants face the challenge of maintaining their integrity while remaining superior amid high client expectations for an unqualified opinion. This expectation arises because an unqualified opinion is a crucial requirement for various purposes, such as bank loan disbursement, attracting new investors, or listing shares on the Indonesia Stock Exchange. However, Public Accountants are not only responsible for providing audit opinions on a company's financial statements but also focus on audit quality as a commitment to professional dedication. This commitment by auditors will provide confidence in the services provided to the public (Silvana & Batam, 2022).

The quality of financial reports produced by public accountants is crucial because it can influence stakeholders' investment, credit, and business decisions (Tjan et al., 2024). Accurate and relevant information in financial reports provides stakeholders with confidence in assessing a company's financial performance and making informed decisions. Audit quality has become a focus due to numerous violations committed by public accountants, which have impacted a number of public accounting firms, resulting in the revocation of their business

licenses by the Ministry of Finance (Meidawati & Assidiqi, 2019). In this situation, auditors help ensure that the financial statements presented accurately reflect the company's financial situation and are free from material misstatements. High-quality audits help mitigate principal concerns about potential opportunistic behavior by agents. To achieve this, auditors must implement audit procedures in accordance with applicable standards to reduce errors in issuing opinions and improve the quality of financial reports. However, in practice, auditors often face various challenges in maintaining and upholding audit quality in accordance with established standards. Factors such as time-budget pressure, task complexity, and potential conflicts of interest can affect auditor independence and objectivity. As a result, it is possible that auditors fail to detect and disclose findings in financial reports that could have a detrimental impact on users of financial reports.

Based on information obtained from the Financial Services Authority (OJK), there are several phenomena related to negligence in presenting financial reports and violations of public accounting professional standards, including the case of PT Garuda Indonesia audited by KAP BDO (2018), the case of PT Hanson International Tbk audited by KAP EY (2019), the case of PT Asuransi Jiwasraya audited by PwC (2020), and the case of Wanaartha Life audited by KAP Crowe Global (2023). The case that occurred at PT Garuda Indonesia Tbk began in 2019 when the commissioners of PT Garuda Indonesia Tbk, Chairal Tanjung and Dony Oskario, refused to sign the financial report of PT Garuda Indonesia Tbk because they saw a sharp increase in profits that were previously clearly recorded as losses. This was known to the public and resulted in a decline in the company's stock price with the code GIAA. In response, the Indonesia Stock Exchange held a meeting with the board of directors of PT Garuda Indonesia Tbk regarding differences of opinion between the commissioners and management regarding the financial report of PT Garuda Indonesia Tbk in 2018 (IMAGAMA, 2020). This case shows several violations that have occurred, namely violations of Article 69 of Law Number 8 of 1995 concerning Capital Markets (UUPM), Bapepam and LK Regulation Number VIII.G.7 concerning Presentation and Disclosure of Financial Statements of Issuers and Public Companies, Interpretation of Financial Accounting Standards (ISAK) 8 concerning Determining Whether an Agreement Contains a Lease, Statement of Financial Accounting Standards (PSAK)
30 concerning Leases, OJK Regulation Number 29/POJK.04/2016 concerning Annual Reports of Issuers or Public Companies, and Bapepam Regulation Number VIII.G.11 concerning the Responsibility of Directors for Financial Statements (OJK, 2019). As a result, OJK imposed sanctions on PT Garuda Indonesia Tbk, all members of the Board of Directors of PT Garuda Indonesia Tbk, members of the Board of Directors and Board of Commissioners of PT Garuda Indonesia Tbk, and to partners of KAP BDO in the form of freezing of the Registered Certificate (STTD) for 1 (one) year. The Ministry of Finance found that there had been violations related to audit procedures related to the Public Accountant Professional Standards (SPAP) SA 315 in identifying and assessing the risk of misstatement in financial statements, SA 500 concerning audit evidence, and SA 560 which showed that KAP BDO failed to identify whether the financial statements were free from material misstatements after the financial statements were issued (PPPK Kemenkeu, 2019).

Many factors can influence audit quality. This study will examine the effects of independence, time-budget pressure, auditor experience, and task complexity on audit quality. The variables in this study are also supported by attribution theory, which explains the existence of external and internal factors underlying behavior and events. Attribution theory

can explain how individuals understand and react to events around them by understanding the reasons behind their experiences. In attribution theory, auditors can be influenced by internal factors, namely independence and work experience, and on the other hand, by external factors, namely time-budget pressure and task complexity.

Several variables in previous studies have different effects on audit quality, creating a research gap. Previous studies on independence conducted by Sutisman et al. (2021), Dianeke et al. (2021), Arvianty & Tandiontong (2020), and Yefni & Sari (2021) found that independence has a positive effect on audit quality, while research conducted by Agung et al. (2021) found that independence has no effect on audit quality. Furthermore, previous research on work experience on audit quality conducted by Yefni & Sari (2021) found that work experience has a unidirectional and significant effect on audit quality, while research conducted by Agung et al. (2021) found that work experience has no effect on audit quality.

Previous research conducted by Tjan et al. (2024) discussed the influence of independence and professional skepticism on audit quality, with audit fees as a moderating variable. The study stated that independence had a positive effect on audit quality. The limitations of this study lie in the limited scope and sample size, and the lack of consideration of other factors that may influence audit quality. In this regard, this study was conducted to refine the research conducted by Tjan et al. (2024) by adding time budget pressure, work experience, and task complexity as independent variables.

The difference between this study and previous studies lies in the inclusion of time budget pressure as a new independent variable, whose influence on audit quality has not been widely researched, especially in the context of developing countries . In developing countries, auditors often face high time budget pressure due to limited human resources, large workloads, and increasing task complexity, making its potential impact on audit quality more significant. This is also in line with the statement of Tjan et al., (2024) who suggested adding and examining the time budget pressure variable as a factor that can be further studied for its influence on audit quality. Furthermore, the differences in the influence of the results of previous research variables motivate researchers to obtain more accurate empirical evidence. This study selected auditors working at Big 10 accounting firms as the research sample because each accounting firm has a good reputation and image that is often associated with higher audit standards and is believed to be better able to maintain audit integrity and quality (Elianto & Baridwan, 2024). This is also supported by the fact that there are cases of financial statement fraud involving the role of several Big 10 KAP auditors. Thus, the selection of this sample is expected to provide a more representative picture of audit practices in the KAP environment with a high reputation.

Based on this background, this study will examine the influence of independence, time budget pressure, auditor work experience, and task complexity on audit quality.

II. LITERATURE REVIEW

A. Attribution Theory

Attribution theory was first proposed by Fritz Heider in 1958. Heider described attribution theory as a way of understanding a person's behavior by linking it to internal or external factors. Internal factors explain that a person's behavior can be influenced by personality, abilities, motivation, and individual characteristics. In this study, it refers to the independence and work experience of the auditor. Meanwhile, external factors explain that a person's

behavior can be influenced by situational factors that occur and are beyond a person's control, such as environmental demands, which can influence a person's behavior. In this study, external factors refer to time budget pressure and task complexity. Attribution theory is closely related to a person's behavior, which is influenced by a combination of internal and external factors. Internal factors include aspects such as competence or effort made by the individual, while external factors include elements from outside the self, such as the level of difficulty of the job or luck in a particular position (Tjan et al., 2024). Attribution theory explains that a person's behavior can be understood and predicted based on the individual's attitudes and characteristics that appear in various situations (Agung et al., 2021). Therefore, attribution theory is the basis of this research to analyze the influence of independence and work experience as internal factors of the individual, as well as the influence of time budget pressure and task complexity as external influences of the individual's work environment.

B. Agency Theory

Agency theory was first proposed in 1976 by Jensen and Meckling, who explained the relationship between principal and agent. Based on a contract, the principal grants decision-making authority to the agent (Jensen et al., 1976). Agency theory argues that each individual tends to act in accordance with their personal interests, which causes a potential conflict of interest between the principal and agent. Shareholders hire managers to act in the interests of their principals. Managers are parties authorized by the principal to manage the company with the primary goal of ensuring the best interests for the company's sustainability. However, in practice, company managers often have different goals that may conflict with the primary goals of shareholders (Sukma & Bernawati, 2019).

Based on agency theory, there are differences in interests between the principal and agent that trigger agency conflicts. The potential for conflict arises in contractual relationships between stakeholders within a company (Christy et al., 2021). Problems arise when the principal cannot ensure that the agent's actions are in their best interests. This can trigger a conflict of interest, supported by information asymmetry. This conflict can be resolved by involving a neutral third party (mediator) to bridge the gap between the two parties (Aqmarina & Yendrawati, 2019). In the context of audit quality, agency theory helps understand the role of independent auditors as neutral parties and is expected to help reduce agency risk and mitigate principal concerns about opportunistic behavior that may be carried out by agents. Thus, agency theory forms the basis of this research to prove that the higher the level of audit quality, the lower the potential for conflicts of interest .

C. Audit Quality

According to De Angelo (1981), audit quality is the auditor's likelihood of detecting material misstatements and reporting them in the financial statements. Audit quality refers to the extent to which audit procedures are performed in accordance with applicable standards. Audit quality represents the auditor's professional ability in carrying out their duties (Meidawati & Assidiqi, 2019). In this context, this aligns with agency theory, which demonstrates the auditor's role as an independent party with the freedom to minimize conflicts of interest between two interested parties. An independent auditor's report is essential for stakeholders, especially for public companies whose shareholders do not share the same vision, goals, and views as company management. Auditors must be able to provide an opinion on their clients' financial statements in accordance with the actual facts without being influenced by special

relationships with any parties because auditors are accountable for their audit results to the public (Yefni & Sari, 2021).

Audit quality is determined by the reliability and credibility of the information obtained by the auditor and the auditor's ability to detect client violations in the financial statements. The more effectively the auditor detects errors, the higher the audit quality achieved (Dianeke et al., 2021). Auditors need adequate skills to optimally conduct audits, produce high-quality financial audit reports, and comply with applicable standards. Auditors also emphasize that timely completion of audit planning and fieldwork will contribute to achieving high audit quality (Mohammed et al., 2024).

In Indonesia, the standard followed is the Public Accountant Professional Standards (SPAP). According to SPAP, an audit is considered high-quality if it meets established and effectively applied auditing standards, namely audit quality control, audit considerations, formulation of opinions on financial statements, and preparation of audit reports. However, in a global context, the International Standards on Auditing (ISA) is the audit standard adopted in Indonesia (IAPI). According to ISA, audit quality can be achieved by having an audit team that possesses appropriate values, ethics, and attitudes. The audit team must have adequate knowledge, skills, and experience, as well as sufficient time allocation to carry out the audit work effectively. In addition, they must implement audit processes and quality control procedures in accordance with applicable standards, deliver useful and timely reports, and interact appropriately with relevant stakeholders, as these are key to ensuring that audit results meet the expectations and needs of all parties involved.

D. Independence

Independence refers to the auditor's ability to provide an independent and objective opinion on a company's financial statements (Tjan et al., 2024). The independence of public accountants is a fundamental pillar of public trust in the accounting profession and a crucial factor in assessing the quality of audit services and subsequent audit results (Mohammed et al., 2024). In this regard, independence is not merely a matter of professional standards but also a precautionary measure against potential bias that could affect audit integrity. According to the Indonesian Audit Board (IAI), independence encompasses reasoning that allows a person to express conclusions without being influenced by pressures that could compromise professional judgment. It also encompasses the avoidance of facts and circumstances so significant that a reasonable and informed third party would not perceive that the integrity, objectivity, or professional skepticism of the audit team is compromised. This demonstrates the auditor's crucial role in improving financial reporting, supported by independence. Through their independence, auditors can objectively observe and identify events, thereby minimizing errors or fraud in the presentation of financial statements.

E. Time Budget Pressure

A time budget is concerned with controlling the amount of time (hours) allocated to the overall audit work (Prasetya et al., 2023). The preparation of a time budget reflects the limited resources that can be allocated to perform audit procedures. On the other hand, preparing a time budget can assist the Public Accounting Firm (KAP) and the audit team in planning, allocating personnel, evaluating audits, and determining audit fees. However, a limited time budget without the support of auditor professionalism can put significant pressure on the auditor to fulfill their responsibilities. Time budget pressure refers to the demands or pressure

faced by the auditor to complete the audit within the specified time limit (Lisa et al., 2023). Over time, the time budget pressure experienced by auditors can increase and trigger dysfunctional behavior. High levels of time budget pressure in auditing financial statements can encourage an auditor to increase audit efficiency, often resulting in audit procedures not complying with applicable regulations and plans. This situation is unavoidable for auditors, especially with increasing competition among public accounting firms, requiring them to allocate time appropriately, as it relates to the audit fees clients must pay (Basuki, 2023). Related to attribution theory, time budget pressure is an external factor that can influence auditor behavior and impact the quality of the resulting audit .

F. Auditor Work Experience

Experience can be defined as something that has happened, felt, or experienced. This experience relates to financial statement audits in terms of the length of time and number of assignments handled (Prasetya et al., 2023). Auditor work experience is considered to influence audit quality and is related to tenure and completion of audit engagements (Yefni & Sari, 2021). Auditors with adequate work experience tend to demonstrate increased skill and efficiency in completing audit responsibilities as they gain more experience. Technically, audit expertise will improve with increasing experience in carrying out audit assignments (Jimba & Okechukwu, 2024). In this case, work experience is one tool for predicting auditor performance and the resulting audit quality .

An auditor has the ability to obtain more accurate information, detect errors and convey all opinions found, and be thorough in the audit process (Biduri et al., 2021). According to attribution theory, work experience is an external factor influencing an auditor's ability to perform their duties effectively. An auditor's experience will influence their experience in auditing financial statements, as well as the total duration of the assignment and their assessment of a problem (Putri et al., 2021). Experience can influence the auditor's attitude in dealing with short assignment periods and maximizing time power for efficient assignment execution (Meini et al., 2022).

G. Task Complexity

The complexity of audit tasks tends to involve a variety of complex issues (Susanto et al., 2020). Audit complexity is based on an individual's perception of the difficulty of the audit task (Heryanti, 2024). In this situation, auditors are faced with a large number of diverse tasks. Memory limitations due to the volume of financial reports and management information to be reviewed can reduce audit quality. To produce a quality audit report, auditors must work professionally, even when handling complex tasks (Ahmad, 2022).

Through an understanding of attribution theory, work experience is an external factor that can influence quality. Auditors don't have complete control over the complexity of the tasks they encounter, but they can address and minimize the risks that arise from these circumstances. To improve their ability to understand and master information systems, auditors should attend training, seminars, and audit workshops related to auditing (Akbar et al., 2022).

H. Conceptual Framework

The following is a systematic conceptual framework to describe the relationship between variables in this study:

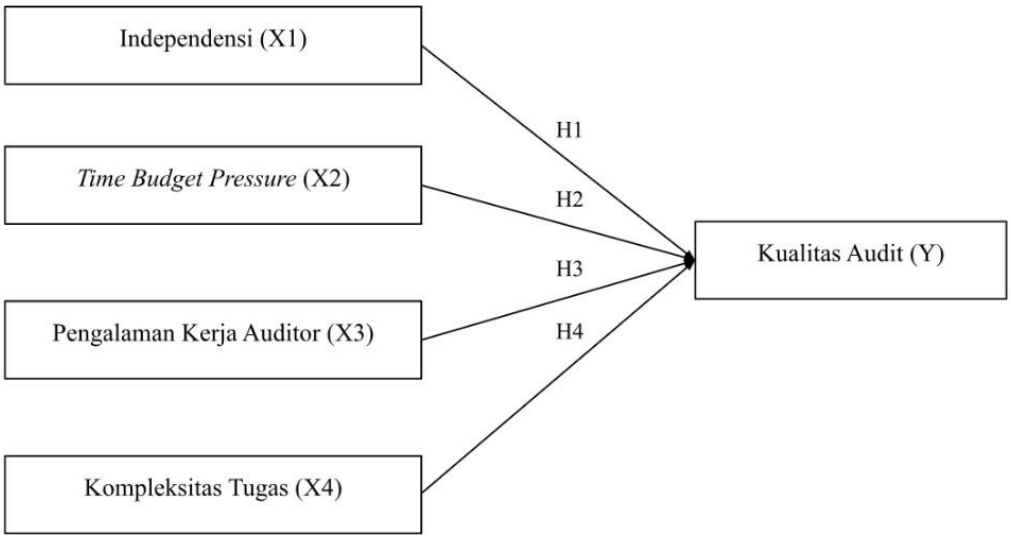

Figure 2.1 Conceptual Framework

Source: Processed Data, 2024

Research Hypothesis:

1. *The effect of independence on audit quality*

Agency theory explains that auditors act as neutral third parties to address conflicts of interest between principals and agents. In this theory, auditor independence is considered a key element in ensuring objective and reliable presentation of financial statements, enabling principals to make decisions based on valid information. Auditor independence, encompassing the objectivity and integrity necessary to maintain public trust and enable auditors to carry out their duties without being influenced by pressure or the interests of certain parties (IAI, 2020).

This aligns with the opinion of Sutisman et al. (2021), who stated that auditor independence is a crucial factor in evaluating the quality of audit services provided. However, in practice, pressures such as processing time constraints and differences in client characteristics can pose challenges and threats to auditor independence (Meini et al., 2022). Nevertheless, auditors with a strong sense of independence will continue to report all findings despite pressure from various parties due to conflicting interests. Independent auditors are able to produce objective audit reports that can be used as a basis for decision-making (Ahmad, 2022).

Previous research also supports the importance of independence in influencing audit quality. Tjan et al. (2024) found that independence has a positive and significant influence on audit quality, indicating that if auditors demonstrate an independent attitude, audit quality will improve and increase. Similar findings were also presented by Mohammed et al. (2024) in Yemen, indicating that as auditor independence strengthens, the resulting audit quality improves. Based on these theoretical foundations and findings, the researchers formulated the following first hypothesis:

H1: Independence has a positive effect on audit quality.

2. *The effect of time budget pressure on audit quality*

Attribution theory explains that individual behavior can be influenced by internal and external factors in the work environment. In the context of auditors, time budget pressure is

an external factor that can affect the quality of auditor work, including the implementation of audit procedures. When auditors are faced with difficulties completing tasks within the specified time, auditors tend to make efficiency improvements in audit procedures, which can result in reducing or ignoring steps that should be carried out even if they violate audit procedures (Meidawati & Assidiqi, 2019). This time budget pressure makes auditors more likely to take actions that lead to a decrease in audit quality (Akbar et al., 2022). This is supported by the opinion of Prasetya et al., (2023) that tight time budget pressure can affect auditor behavior, namely failing to examine accounting principles, conducting superficial document reviews, accepting weak client explanations, and reducing work on one of the audit steps below the acceptable level.

This factor is reinforced by previous research showing that time budget pressure negatively impacts audit quality. Lisa et al., (2023) stated that time budget pressure has an impact on audit quality, meaning that the existence of strict time constraints or limitations during the audit process can affect the quality of audit results. This is also supported by research by Heryanti, (2024), which revealed that high time pressure results in auditors not having enough time to perform audit procedures in-depth and comprehensively. Therefore, it can be concluded that time budget pressure negatively affects audit quality. Based on attribution theory and these findings, the researchers formulated the second hypothesis as follows:
H2: Time budget pressure has a negative effect on audit quality.

3. The influence of auditor work experience on audit quality

Attribution theory explains that individuals tend to attribute their success or failure to internal factors such as ability, effort, and experience. In the context of auditing, work experience is an internal factor that determines an auditor's ability to perform their duties well. An auditor's work experience will serve as a foundation for their work (Reschiwati & Oleona, 2020). The more experience a person has in their field, the greater their understanding will be (Biduri et al., 2021). Experienced auditors tend to understand applicable procedures and standards, as well as the various complex situations encountered during the audit process. This is in line with the opinion of Mohsin et al., (2023) that experience is considered a critical factor in the success of auditor performance and that failure to detect fraud in financial statements is caused by inexperienced auditors.

Several previous studies support this argument. Meini et al. (2022) stated that auditors with more work experience are better able to understand and solve various problems in their work because the longer an auditor's tenure and the more assignments and training they undertake, the greater their ability to handle audit tasks. This is also supported by findings (Prasetya et al., 2023), which show that experienced auditors are superior in detecting errors, understanding errors, and identifying the causes of errors. Based on the attribution theory and these findings, the researchers formulated the third hypothesis as follows:
H3: Auditor work experience has a positive effect on audit quality.

4. The effect of task complexity on audit quality

Attribution theory states that individual behavior can be influenced by both internal and external factors within the work environment. In the audit context, task complexity is one external factor that can influence how auditors complete their work. Auditors' attitudes toward their work can be influenced by the level of difficulty and complexity of the tasks they face (Eny & Mappanyukki, 2020). The level of task complexity depends on the extent to which an

individual understands the complexities of an audit process. Increasing task complexity results in more information that must be analyzed, increasing the likelihood of inaccuracies and uncertainty. High levels of audit complexity impact auditor behavior, which tends to be dysfunctional, leading to a decline in the quality of auditor performance. Limited memory due to the large number of financial reports and management information that must be reviewed will also affect audit quality (Heryanti, 2024).

This statement is supported by research conducted by Amanda & Kusumawati (2023), which shows that the more complex the tasks an auditor is responsible for, the more difficult it is for the auditor to complete the tasks, reducing their performance. If the audit is not carried out in accordance with procedures and the auditor has a low task success rate due to the complexity of the tasks they face, this will affect audit quality (Ahmad, 2022). Susanto et al. (2020) also support this finding, stating that task complexity negatively affects audit quality because some auditors often experience difficulty in obtaining audit information. Based on the foundation of attribution theory and these findings, the researchers formulate the fourth hypothesis as follows:

H4: Task complexity has a negative effect on audit quality.

III. RESEARCH METHODOLOGY

This research is quantitative because it measures variables using numbers and analyzes the data statistically (Arvianty & Tandiontong, 2020). The method used was a survey using a questionnaire to collect data from a predetermined sample. The sample was analyzed quantitatively to examine the effect of independence, time-budget pressure, auditor work experience, and task complexity on audit quality.

The population in this study were auditors at Big 10 Indonesian public accounting firms. Selection was conducted through nonprobability sampling using a convenience sampling technique, requiring auditors to hold at least an associate position. According to Hair et al. (2019), the minimum sample size is 10 times the number of indicators, requiring 190 respondents for 19 indicators. To anticipate a low return rate, questionnaires were distributed to 300 auditors at Big 10 Indonesian public accounting firms.

The type of data used is quantitative data with primary data sources, namely data obtained directly from respondents through questionnaires (Sugiyono, 2018). The questionnaire was administered online via Google Form to auditors at Big 10 public accounting firms.

The research variables consist of audit quality as the dependent variable and independence as the independent variables, namely independence, time-budget pressure, auditor work experience, and task complexity. The variables were measured using a 7-point Likert scale, which is considered more accurate and easier to use (Kartika et al., 2021; Ismail et al., 2019).

Audit quality is measured using indicators by Lisa et al. (2023), including the ability to report client errors, understanding of accounting information systems, commitment to completing the audit, adherence to audit principles, not easily believing client statements, and careful decision-making. The independence variable refers to Dianeke et al. (2021) through indicators of audit program independence, investigation, and reporting, in line with the view that independence is necessary to provide a fair opinion without intervention (Meidawati & Assidiqi, 2019).

Time budget pressure was measured using indicators from Lisa et al. (2023) related to time budget limits, time allocation, and audit time budget, as time budget pressure arises when

auditors must complete work with limited resources (Meini et al., 2022). Auditor work experience was assessed based on professional education, education, and length of service, as explained by Reschiwati & Oleona (2020), because experience helps auditors solve audit problems.

Task complexity is measured based on the task structure, level of difficulty, ambiguity, and the amount of irrelevant information according to Amanda et al.'s (2023) indicators, reflecting the challenges that affect the auditor's work process.

IV. RESULTS AND DISCUSSION

A. Overview of Research Object

The respondents in this study were auditors working at Big 10 Indonesian public accounting firms. Data collection was conducted by distributing questionnaires to auditors via LinkedIn in the form of a Google Form. This process lasted for 16 days, from November 23, 2024, to December 8, 2024. Details regarding the distribution and return of the questionnaires are shown in Table 4.1 below:

Table 4.1 Distribution Data of Research Questionnaires

No	Information	Amount	Percentage (%)
1.	Questionnaire Which distributed	300	100%
2.	Amount questionnaire Which No return	(147)	49%
3.	Amount questionnaire Which No can processed	0	0%
Data which is obtained		153	51%

Source: Processed Data (2024)

Based on the table above, 300 questionnaires were distributed, of which 153 were returned and fully processed. The processed questionnaires met the researcher's criteria: auditors working at a Big 10 public accounting firm with a minimum position of associate or equivalent. Therefore, the analysis in this study is based on the data from 153 respondents, which is used to test the research hypothesis.

B. Respondent Characteristics

Respondent characteristics aim to describe the collected respondent data in general. Based on the questionnaire tabulation results, respondent characteristics can be identified, including the public accounting firm where they work, gender, age, highest level of education, position, length of service, and number of clients they have audited.

Respondent Characteristics Based on the Public Accounting Firm Where They Work

Data related to the respondents' accounting firms reflect the characteristics of the research subjects, namely auditors working at major Indonesian accounting firms. Respondent characteristics based on their accounting firms are shown in the following table:

Table 4.2 Respondent Characteristics Based on the Public Accounting Firm Where They Work

No	HOOD Place Work	Number of Questionnaires Distributed	Number of Questionnaires Returned	Respondent Contribution (%)
1.	HOOD Liana, Ramon, Xenia, And Partner (Deloitte)	31	18	12%

2.	HOOD Purwantono, Sungkoro & Surja (EY)	35	21	14%
3.	HOOD Pioneer, Friday, Rianto And Colleague (PwC)	27	26	17%
4.	HOOD Siddhartha, Widjaja, And Colleague (KPMG)	31	17	11%
5.	HOOD Tanubrata, Sutanto, Fahmi, Bambang and Partners (BDO)	35	9	6%
6.	HOOD Amir Eternal Joseph, Rose, Aryanto & Partners (RSM)	34	21	14%
7.	HOOD Gani, Sigiro, And Handayani (GT)	33	15	10%
8.	HOOD Teramihardja, Pradhono, And Chandra (Crowe)	34	11	7%
9.	HOOD Aria Kanaka And Colleague (Mazars)	26	9	6%
10.	HOOD Anwar And Partner (DFK)	14	6	4%
Total		300	153	100%

Source: Processed Data (2024)

Based on the data presented in table 4.2, it shows that 18 respondents (12%) are auditors working at KAP Deloitte, 21 respondents (14%) are auditors working at KAP EY, 26 respondents (17%) are auditors working at KAP PwC, 17 respondents (11%) are auditors working at KAP KPMG, 9 respondents (6%) are auditors working at KAP BDO, 21 respondents (14%) are auditors working at KAP RSM, 15 respondents (10%) are auditors working at KAP GT, 11 respondents (7%) are auditors working at KAP Crowe, 9 respondents (6%) are auditors working at KAP Mazars, and 6 respondents (4%) are auditors working at KAP DFK.

Respondent Characteristics Based on Gender

Table 4.3 Respondent Characteristics Based on Gender

No	Type Sex	Number of Respondents	Percentage (%)
1.	Woman	51	33%
2.	Man	102	67%
Total		153	100%

Source: Processed Data (2024)

Based on the data presented in table 4.3, it shows that the characteristics of respondents based on gender are dominated by male, namely 102 respondents (67%) and female respondents are 51 respondents (33%).

Respondent Characteristics Based on Age

Since the respondents in this study were auditors with a minimum associate or equivalent position, this allows for variation in the respondents' ages. Respondent characteristics based on age can be seen in the following table:

Table 4.4 Respondent Characteristics Based on Age

No	Age	Number of Respondents	Percentage (%)
1.	20 – 25 Year	115	75%
2.	26 – 30 Year	35	23%
3.	> 30 Year	3	2%
Total		153	100%

Source: Processed Data (2024)

Based on the data presented in table 4.4, it shows that when viewed based on age, there are 115 respondents (75%) aged 20 - 25 years, 35 respondents (23%) aged 26 - 30 years, and 3 respondents (2%) aged
over 30 years old.

Respondent Characteristics Based on Last Education

Table 4. 5 Respondent Characteristics Based on Last Education

No	Education Final	Number of Respondents	Percentage (%)
1.	D3	4	3%
2.	S1	148	97%
3.	S2	1	1%
4.	S3	0	0%
Total		153	100%

Source: Processed Data (2024)

Based on the data presented in Table 4.5, the majority of respondents had a bachelor's degree, with a total of 148 respondents (97%). Meanwhile, four respondents (3%) had a diploma (D3) and one respondent (1%) had a master's degree.

Respondent Characteristics Based on Position

Regarding the characteristics of the respondents in this study, namely auditors with a minimum position of associate or equivalent, there is variation in auditor positions at KAP. Respondent characteristics based on age can be seen in Table 4.6:

Table 4. 6 Respondent Characteristics Based on Position

No	Position	Number of Respondents	Percentage (%)
1.	Partner	0	0%
2.	Manager	4	3%
3.	Assistant Manager	2	1%
4.	Senior Auditor	52	34%
5.	Junior Auditor	83	54%
6.	Assistant Audit	12	8%

Total	153	100%

Source: Processed Data (2024)

Based on the data presented in table 4.6, it shows that the position in KAP with the most respondents is junior auditor with 83 respondents (54%), then there are 4 respondents (3%) with the position of manager, 2 respondents (1%) with the position of assistant manager, 52 respondents (34%) with the position of senior auditor, and 12 respondents (8%) with the position of audit assistant.

Respondent Characteristics Based on Length of Service

Table 4. 7 Respondent Characteristics Based on Length of Service

No	Long Work	Number of Respondents	Percentage (%)
1.	< 1 Year	50	33%
2.	1 – 2 Year	40	26%
3.	2 – 3 Year	36	24%
4.	3 – 4 Year	12	8%
5.	> 5 Year	15	10%
Total		153	100%

Source: Processed Data (2024)

Based on the data presented in Table 4.7, the majority of respondents had worked for less than 1 year, namely 50 respondents (33%). Respondents with 1–2 years of work experience numbered 40 respondents (26%), followed by 36 respondents (24%) with 2–3 years of work experience. Meanwhile, 12 respondents (8%) had 3–4 years of work experience, and 15 respondents (10%) had worked for more than 5 years.

Respondent Characteristics Based on Number of Clients

Table 4. 8 Respondent Characteristics Based on the Number of Clients Ever Audited

No	Amount Client Which Once Audited	Number of Respondents	Percentage (%)
1.	1 Client	4	3%
2.	2 Clients	13	8%
3.	3 Clients	11	7%
4.	4 Clients	13	8%
5.	5 Clients	19	12%
6.	6 Clients	7	5%
7.	> 7 Clients	86	56%
Total		153	100%

Source: Processed Data (2024)

Based on the data presented in Table 4.8, it shows that the majority of respondents, namely 86 respondents (56%) have audited more than 7 clients. A total of 19 respondents (12%) have experience auditing 5 clients, followed by 13 respondents (8%) who audited 2 and 4 clients

respectively. Furthermore, there are 11 respondents (7%) who have audited 3 clients, 7 respondents (5%) with 6 clients, and 4 respondents (3%) who only audited 1 client.

C. Descriptive Analysis

Frequency Distribution of Independent Variables

Initially, the independent variable consisted of eight items given to respondents to answer. However, after data processing through validity and reliability tests, three items did not meet the criteria and had to be removed, leaving only five items for the independent variable to be used in the final analysis. Respondents' answers to these items can be seen in the table below:

Table 4.9 Frequency Distribution of Independent Variables

Item	7	6	5	4	3	2	1	Amount	Aver age	Std. Dev
X1.6	76	65	6	3	2	0	1	153	6,346	0.881
X1.7	75	59	11	0	6	2	0	153	6,248	1,031
X1.8	78	70	4	1	0	0	0	153	6,471	0.584
X1.9	88	59	5	1	0	0	0	153	6,529	0.595
X1.10	85	61	4	2	1	0	0	153	6,484	0.677
Flat – flat Variables									6,415	0.753

Source: Processed Data (2024)

Information:

1. (X1.6) Auditors are free from interests that could influence the audit.
2. (X1.7) The auditor is not influenced by other parties in making decisions related to audit findings.
3. (X1.8) The auditor ensures that all important findings are reported transparently in the audit report.
4. (X1.9) Auditors avoid using ambiguous language in audit reports.
5. (X1.10) The auditor makes decisions independently regarding the information included in the audit report without intervention from other parties.

From table 4.9, it can be seen that the highest mean of the five statements is located in item X1.9 with a mean value of 6.529. The average of all respondents' answers to the independence variable is 6.415, which means that respondents tend to agree with the five statement items regarding independence in this study. The standard deviation value for this variable is 0.753. This relatively small standard deviation compared to the average value indicates that respondents' perceptions of independence have a high level of uniformity, thus indicating a consistent view among respondents regarding the importance of independence in audit implementation.

Frequency Distribution of Time Budget Pressure Variable

Initially, the time budget pressure variable consisted of five items given to respondents to answer. However, after data processing through validity and reliability tests, two items did not meet the criteria and had to be removed, leaving only three items for the time budget pressure variable to be used in the final analysis. Respondents' answers to these items can be seen in the table below:

Table 4.10 Frequency Distribution of Time Budget Pressure Variable

Item	7	6	5	4	3	2	1	Amount	Average	Std. Dev
X2.3	31	57	36	17	7	3	2	153	5,464	1,284
X2.4	24	52	40	19	14	3	1	153	5,261	1,292
X2.5	35	63	27	21	6	1	0	153	5,634	1,130
Flat – flat Variables									5,453	1,235

Source: Processed Data (2024)

Information:

1. (X2.3) Audit time budget can be a constraint in the implementation of certain audit procedures.
2. (X2.4) The time budget allocated for performing certain audit procedures is often insufficient.
3. (X2.5) The time budget allocated for performing certain audit procedures tends to be very tight.

Table 4.10 shows that the highest mean of the three statements is found in item X2.5 with a mean value of 5.634. The average of all respondents' answers to the independence variable is 5.453, meaning respondents tend to be neutral towards the three statement items regarding time budget pressure. The standard deviation for this variable is 1.235, indicating variation in respondents' responses to the time budget pressure variable.

Frequency Distribution of Auditor Work Experience Variables

Initially, the auditor work experience variable consisted of four items given to respondents to answer. However, after data processing through validity and reliability tests, one item did not meet the criteria and had to be removed, leaving only three items for the auditor work experience variable to be used in the final analysis. Respondents' answers to these items can be seen in the table below:

Table 4.11 Frequency Distribution of Auditor Work Experience Variables

Item	7	6	5	4	3	2	1	Amount	Average	Std. Dev
X3.1	70	72	5	4	2	0	0	153	6,333	0.775
X3.3	92	52	9	0	0	0	0	153	6,542	0.605
X3.4	87	59	7	0	0	0	0	153	6,523	0.584
Flat – flat Variables									6,466	0.654

Source: Processed Data (2024)

Information:

1. (X3.1) Taking professional training can increase auditor experience which has the potential to improve audit quality.
2. (X3.3) Work experience can help auditors obtain relevant information in fraud detection to make the right decisions.
3. (X3.4) Work experience makes it easier for auditors to identify the causes of errors which can be recommendations for reducing these causes.

From table 4.11 it can be seen that the highest mean of the three statements is located in item X3.3 with a mean value of 6.542. The average of all respondents' answers to the independence variable is 6.466 which means that respondents tend to agree with the three questions on the auditor's work experience variable. Based on the table above, it also shows that the standard deviation of this variable is at 0.654, which indicates that the distribution of respondents' answers to the auditor's work experience variable is relatively low, indicating a similarity of views among respondents regarding the three statement items on the variable.

Frequency Distribution of Task Complexity Variables

The task complexity variable has four items that respondents were given to answer. Respondents' answers to these items can be seen in the table below:

Table 4.12 Frequency Distribution of Task Complexity Variables

Item	7	6	5	4	3	2	1	Amount	Average	Std. Dev
X4.1	51	70	20	9	1	2	0	153	6,013	0.983
X4.3	55	89	6	3	0	0	0	153	6,281	0.631
X4.4	27	61	28	28	9	0	0	153	5,451	1,149
X4.5	46	78	20	6	3	0	0	153	6,033	0.874
Flat – flat Variables									5,944	0.909

Source: Processed Data (2024)

Information:

1. (X4.1) The tasks I work on tend to have a structure that varies from one audit to another.
2. (X4.3) The diversity of audit results often requires more intensive communication with team members and client management to understand the situation.
3. (X4.4) In carrying out assignments, I often encounter information that is inconsistent with the events that I predicted.
4. (X4.5) Mismatches between the information found in the audit and initial predictions provide additional challenges in completing the task.

Table 4.12 shows that the highest mean of the four statements is found in item X4.2 with a mean value of 6.281. The average of all respondents' answers to the independence variable is 5.944, indicating that respondents tend to somewhat agree with the statement items on the task complexity variable. Furthermore, the standard deviation for this variable is recorded at 0.909, indicating that the variation in respondents' answers is relatively low, indicating homogeneity in the responses given. This illustrates that most respondents have similar views regarding aspects related to task complexity.

Frequency Distribution of Audit Quality Variables

Initially, the auditor work experience variable consisted of nine items given to respondents to answer. However, after data processing through validity and reliability tests, two items did not meet the criteria and had to be removed, leaving only seven items for the auditor work experience variable to be used in the final analysis. Respondents' answers to these items can be seen in the table below:

Table 4.13 Frequency Distribution of Audit Quality Variables

Item	7	6	5	4	3	2	1	Amount	Average	Std. Dev
Y.2	79	66	4	2	0	1	1	153	6,405	0.836
Y.3	90	58	5	0	0	0	0	153	6,556	0.559
Y.4	85	59	9	0	0	0	0	153	6,497	0.606
Y.5	76	69	5	3	0	0	0	153	6,425	0.654
Y.7	73	71	6	1	2	0	0	153	6,386	0.715
Y.8	68	76	7	2	0	0	0	153	6,373	0.635
Y.10	63	84	2	3	1	0	0	153	6,340	0.668

Y.12	66	79	4	4	0	0	0	153	6,353	0.661
Flat – flat Variables									6,416	0.666

Source: Processed Data (2024)

Information:

1. (Y.2) I report all findings of client misconduct based on available evidence.
2. (Y.3) Conducting an audit requires an understanding of the client company's condition.
3. (Y.4) Knowledge of the client's information system will facilitate the implementation of audit tasks.
4. (Y.5) I am committed to completing the audit on time.
5. (Y.7) SAK and SPAP are my main guidelines in carrying out audit work.
6. (Y.8) I understand the professional services that are the auditor's responsibility in accordance with relevant Financial Accounting Standards (SAK) and Public Accountant Professional Standards (SPAP).
7. (Y.10) I ensure that audit findings on client statements are obtained through testing in accordance with SAK and SPAP during field work.
8. (Y.12) My audit decisions are always based on findings during field work that refer to SAK and SPAP.

Table 4.13 shows that the highest mean of the eight statements is found in item Y.3, with a mean value of 6.556. The average of all respondents' answers to the independence variable is 6.416, with a standard deviation of 0.666, indicating that the respondents' answers tend to be homogeneous with relatively low variation. This indicates that respondents tend to have similar views on the statement items in the audit quality variable.

D. Validity and Reliability Test (Stage 1)

Convergent Validity Test

Convergent validity testing is conducted to ensure that the indicators of a construct are interrelated. In this study, convergent validity will be tested through an AVE value > 0.5 and an outer loading value in the range of 0.4–0.7 or greater (Hair et al., 2022). The results of the convergent validity test are presented in Table 4.14:

Table 4.14 Outer Loading

	X1	X2	X3	X4	Y	Information
X1.2	0.384					No Valid
X1.4	0.225					No Valid
X1.5	0.418					No Valid
X1.6	0.718					Valid
X1.7	0.656					Valid
X1.8	0.771					Valid
X1.9	0.677					Valid
X1.10	0.869					Valid
X2.1		0.689				Valid
X2.2		0.345				No Valid
X2.3		0.662				Valid
X2.4		0.487				No Valid

X2.5		0.718				Valid
X3.1			0.720			Valid
X3.2			0.347			No Valid
X3.3			0.851			Valid
X3.4			0.884			Valid
X4.1				0.645		Valid
X4.3				0.825		Valid
X4.4				0.590		Valid
X4.5				0.856		Valid
Y.1					0.470	No Valid
Y.2					0.620	Valid
Y.3					0.619	Valid
Y.4					0.779	Valid
Y.5					0.651	Valid
Y.7					0.709	Valid
Y.8					0.790	Valid
Y.10					0.855	Valid
Y.12					0.833	Valid

Source: Processed Data (2024)

Table 4.14 above shows that there are still seven indicators with outer loading values below 0.5, meaning that not all indicators have a strong relationship with their constructs and can be relied upon to describe the variables. This indicates that convergent validity has not been met, so further adjustments or testing are needed to ensure that the indicators used comply with the established validity criteria. This process will also consider the AVE value as a reference, so the number of indicators removed may vary and exceed seven statements, to ensure that all constructs meet the established validity criteria.

Table 4.15 AVE Values

Variables	Average Variance Extracted	Limit Mark	Information
Independence (X1)	0.391	0.5	No Fulfilled
Time Budget Pressure (X2)	0.357	0.5	No Fulfilled
Experience Work Auditor (X3)	0.537	0.5	Fulfilled
Complexity Task (X4)	0.545	0.5	Fulfilled
Quality Audit (Y)	0.508	0.5	Fulfilled

Source: Processed Data (2024)

Table 4.15 above shows that several variables still have an AVE value of <0.5, thus concluding that these variables do not meet the convergent validity criteria. Therefore, filtering or removing certain items is necessary to increase the AVE value and meet the established criteria.

Discriminant Validity Test

Discriminant validity is closely related to the principle that each different construct should not have a high correlation. In this study, researchers used the Heterotrait-Monotrait Ratio (HTMT) to test discriminant validity. According to Hair et al. (2022), a good HTMT value is less than 0.9. The following are the results of the discriminant validity test, which can be seen in Table 4.16:

Table 4. 16 HTML

	X1	X2	X3	X4	Y
Independence (X1)					
Time Budget Pressure (X2)	0.269				
Experience Work Auditor (X3)	0.621	0.369			
Complexity Task (X4)	0.522	0.622	0.523		
Quality Audit (Y)	0.710	0.234	0.843	0.668	

Source: Processed Data (2024)

Based on Table 4.16 above, it shows that all relationships between variables have HTMT values < 0.9. This finding confirms that each indicator is more robust in measuring variation in the items associated with it compared to the items in other indicators.

Reliability Test

In this test, reliability will describe the level of consistency of the answers given to respondents. A reliable measuring instrument is capable of producing stable and consistent measurements, including instruments such as questionnaires (Sutisman et al., 2021). This study used composite reliability with a value in the range of 0.6–0.9 and Cronbach's alpha with a value ≥ 0.6 (Hair et al., 2022). The following reliability test results can be seen in Table 4.17:

Table 4.17 Reliability Test

	Cronbach's Alpha	Composite Reliability (rho_c)	Information
Independence (X1)	0.760	0.820	Reliable
Time Budget Pressure (X2)	0.681	0.723	Reliable
Experience Work Auditor (X3)	0.693	0.809	Reliable
Complexity Task (X4)	0.731	0.824	Reliable
Quality Audit (Y)	0.873	0.900	Reliable

Source: Processed Data (2024)

Based on table 4.17, it shows that all variables have a composite reliability value in the range of 0.6 – 0.9, which indicates that the variables of independence, time budget pressure, auditor work experience, task complexity, and audit quality are reliable.

E. Validity and Reliability Test (Stage 2)

Convergent Validity Test

The results of the convergent validity test stage 2 through outer loading and AVE are presented in table 4.18:

Table 4.18 Outer Loading

	X1	X2	X3	X4	Y	Information

X1.6	0.707					Valid
X1.7	0.657					Valid
X1.8	0.789					Valid
X1.9	0.710					Valid
X1.10	0.884					Valid
X2.3		0.823				Valid
X2.4		0.673				Valid
X2.5		0.820				Valid
X3.1			0.706			Valid
X3.3			0.864			Valid
X3.4			0.899			Valid
X4.1				0.645		Valid
X4.3				0.828		Valid
X4.4				0.584		Valid
X4.5				0.855		Valid
Y.2					0.602	Valid
Y.3					0.625	Valid
Y.4					0.779	Valid
Y.5					0.658	Valid
Y.7					0.716	Valid
Y.8					0.797	Valid
Y.10					0.865	Valid
Y.12					0.840	Valid

Source: Processed Data (2024)

Based on table 4.18, it is shown that all remaining indicators have outer loading values > 0.5, so it can be concluded that these indicators have met convergent validity. This is related to the filtering process by removing seven indicators (X1.2, X1.4, X1.5, X2.1, X2.2, X3.2, and Y.1) that did not meet the criteria in the initial test, so that the remaining indicators from this study were 23 statement indicators. This removal was carried out while still considering the AVE value, so that the indicators used in this study could optimally represent the construct being measured.

Table 4.19 AVE Values

Variables	Average Variance Extracted	Limit Mark	Information
Independence (X1)	0.568	0.5	Fulfilled
Time Budget Pressure (X2)	0.601	0.5	Fulfilled
Experience Work Auditor (X3)	0.685	0.5	Fulfilled
Complexity Task (X4)	0.543	0.5	Fulfilled
Quality Audit (Y)	0.549	0.5	Fulfilled

Source: Processed Data (2024)

Table 4.19 above shows that each variable has an AVE value > 0.5, thus concluding that each construct is able to explain more than half of the variance of its indicator. This result was obtained after considering the outer loading value through the process of eliminating eight indicators that did not meet the validity criteria in the previous stage. Thus, convergent validity for all constructs has been met.

Discriminant Validity Test

The results of the stage 2 discriminant validity test using HTMT are presented in table 4.20:

Table 4. 20 HTML

	X1	X2	X3	X4	Y
Independence (X1)					
Time Budget Pressure (X2)	0.139				
Experience Work Auditor (X3)	0.617	0.292			
Complexity Task (X4)	0.429	0.605	0.533		
Quality Audit (Y)	0.711	0.180	0.850	0.660	

Source: Processed Data (2024)

Based on Table 4.20 above, it shows that all relationships between variables have an HTMT value < 0.9. This indicates that each indicator has a stronger ability to measure variation in the items it connects compared to variation in other indicator items.

Reliability Test

This test was repeated to ensure reliability after adjustments were made, including the removal of several items that did not meet the validity criteria in stage 1, as these changes could impact the overall test results. Below are the results of the stage 2 reliability test:

Table 4.21 Reliability Test

	Cronbach's Alpha	Composite Reliability (rho_c)	Information
Independence (X1)	0.811	0.867	Reliable
Time Budget Pressure (X2)	0.705	0.817	Reliable
Experience Work Auditor (X3)	0.762	0.866	Reliable
Complexity Task (X4)	0.731	0.823	Reliable
Quality Audit (Y)	0.879	0.906	Reliable

Source: Processed Data (2024)

Based on Table 4.21, the second stage of testing conducted after the indicator reduction showed that each variable had a composite reliability value in the range of 0.6–0.9. This indicates that the variables independence, time budget pressure, auditor work experience, task complexity, and audit quality have met the reliability criteria.

F. Structural Model Evaluation (Inner Model)

Researchers conducted an inner model test by calculating the coefficient of determination (R2) and the path coefficient using the t-value and p-value. These results were based on

indicators that met validity and reliability criteria in the final stage of the outer model evaluation. This approach ensures that only valid and reliable indicators are used in the inner model test, ensuring that the results accurately reflect the model's performance. The results of the inner model test in this study are as follows:

Figure 4.1 Structural Model

Coefficient of Determination (R2)

The coefficient of determination (R2) test aims to determine the effect of changes in the independent variable on the dependent variable. The higher the R2 value, the better the research prediction model. The following is the calculation result for the coefficient of determination (R2):

Table 4.22 Coefficient of Determination

Variables	R-Square
Quality Audit	0.661

Source: Processed Data (2024)

Based on table 4.22, the R2 value is 0.661, which indicates that the variation in changes in the independence variables, time budget pressure, auditor work experience, and task complexity can be explained by the audit quality variable, which is 66.1% and 33.9% is explained by other variables outside the proposed prediction model.

G. *Hypothesis Testing*

This research hypothesis testing uses t- and p-value tests, which are based on the data processing results from the path coefficient. The following is a model of the data results from the hypothesis testing:

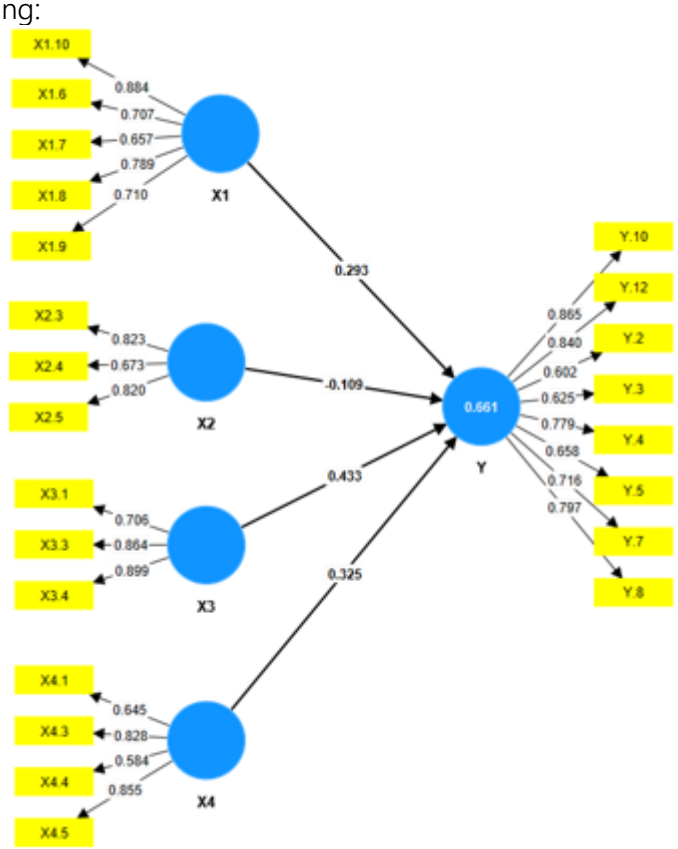

Figure 4. 2 Theoretical Research Results Model

The results of the path coefficient test reflect the level of significance in hypothesis testing. This test was conducted using SmartPLS 4.0 through a bootstrapping process. This study used a one-tailed hypothesis, so the hypothesis is accepted if the p-value is <0.05 and the t-value is >1.65 (Hair et al., 2022). The following are the results of the path coefficient test for this study:

Table 4.23 Path Coefficient Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P-Value	Conclusion
X1 → Y	0.293	0.309	0.077	3,793	0.000	Accepted
X2 → Y	-0.109	-0.083	0.060	1,813	0.035	Accepted
X3 → Y	0.433	0.419	0.084	5,167	0.000	Accepted
X4 → Y	0.325	0.313	0.065	4,975	0.000	Rejected

Source: Processed Data (2024)

H1: Independence has a positive effect on audit quality

Table 4.23 shows that the resulting path coefficient value is 0.293. A positive path coefficient value indicates that independence has a positive influence on audit quality. Furthermore, this value is also supported by a t-statistic value > 1.65, which is 3.793, and a p-value < 0.05, which is 0.000. This value indicates that independence has a significant influence on audit quality. This indicates that the higher the auditor's independence, the higher the level of audit quality produced. Thus , hypothesis 1 is accepted, meaning that independence has a positive and significant influence on audit quality.

H2: Time budget pressure has a negative effect on audit quality.

Table 4.23 shows that the resulting path coefficient value is -0.109. A positive path coefficient value indicates that time budget pressure has a negative influence on audit quality. In addition, this value is also supported by a t-statistic value > 1.65, which is 1.813, and a p-value < 0.05, which is 0.035. This value indicates that time budget pressure has a significant influence on audit quality. This indicates that the higher the time budget pressure, the lower the resulting audit quality. Thus, hypothesis 2 is accepted, meaning that time budget pressure has a negative and significant influence on audit quality.

H3: Auditor work experience has a positive effect on audit quality.

Table 4.23 shows that the resulting path coefficient value is 0.433. A positive path coefficient value indicates that auditor work experience has a positive influence on audit quality. In addition, this value is also supported by a t-statistic value > 1.65, which is 5.1617, and a p-value < 0.05, which is 0.000. This value indicates that auditor work experience has a significant influence on audit quality. This indicates that the more work experience an auditor has, the higher the resulting audit quality will be. Thus, hypothesis 3 is accepted, meaning that auditor work experience has a positive and significant influence on audit quality.

H4: Task complexity has a negative effect on audit quality.

Table 4.23 shows that the resulting path coefficient value is 0.325. A positive path coefficient value indicates that task complexity has a positive influence on audit quality. In addition, this value is also supported by a t-statistic value > 1.65, which is 4.975, and a p-value < 0.05, which

is 0.000. This value indicates that task complexity has a significant influence on audit quality. This indicates that the higher the task complexity, the higher the resulting audit quality. Thus, hypothesis 4 is rejected, meaning that task complexity has a positive and significant influence on audit quality.

H. Discussion

1. The effect of independence on audit quality

The first hypothesis in this study is that independence has a positive effect on audit quality. Table 4.23 shows that the first hypothesis of this study is accepted. Thus, it can be concluded that independence has a positive and significant effect on audit quality. The results of this study are consistent with research conducted by Tjan et al., (2024) and Mohammed et al., (2024). In the study conducted by Tjan et al., (2024) showed that there is a positive and significant influence of independence on audit quality. This is also the result of the study conducted by Mohammed et al., (2024). The results of the study by Mohammed et al., (2024) stated that independence has a positive effect on audit quality.

Auditor independence is an objective and impartial attitude possessed by an auditor in carrying out his duties, so that he can present true and fair results to management, which ultimately increases the credibility and reliability of financial reports (Ismail et al., 2019). This independence plays an important role in determining the quality of the resulting audit, because an independent auditor is able to provide an objective opinion without being influenced by the interests of certain parties, including pressure from clients. This is in line with the view of Arvianty & Tandiontong, (2020) that auditor independence reflects honest, impartial actions and reports findings that are entirely based on facts and evidence found during the audit process.

In attribution theory, independence is one of the internal factors that can influence a person's behavior. In the context of auditing, the auditor's level of independence will influence the quality of the resulting audit. Auditors who maintain independence are more likely to effectively fulfill their responsibilities in the audit process because their decisions are based on the evidence obtained, not on personal relationships or economic interests with the client.

The higher the auditor's independence, the higher the audit quality. This finding is supported by the findings of this study, which show that auditor independence at Big 10 Indonesian public accounting firms significantly contributes to high audit quality. This research also aligns with agency theory, which emphasizes the auditor's role as an independent party in reducing agency risk and mitigating principal concerns. Therefore, it can be said that auditor independence is not only key to improving audit quality but also in maintaining trust between principals and agents.

2. The effect of time budget pressure on audit quality

The second hypothesis in this study is that time budget pressure negatively impacts audit quality. Table 4.23 shows that the second hypothesis is accepted, stating that time budget pressure has a negative and significant impact on audit quality. The results of this study are consistent with research conducted by Heryanti (2024), who stated that time budget pressure negatively impacts audit quality. These results are also supported by research conducted by Lisa et al. (2023), which states that time budget pressure can increase the risk of errors in the audit process and reduce the effectiveness and reliability of audit results.

Time budget pressure plays a crucial role in supporting public accounting firms (KAPs) in planning the audit process, allocating human resources, evaluating audit results, setting fees, and improving efficiency at each audit stage. However, tight time budget pressure can put pressure on auditors to meet established targets. When faced with such situations, auditors will respond in two ways: functional behavior and dysfunctional behavior (Prasetya et al., 2023). These dysfunctional behaviors, as further explored by Prasetya et al. (2023), include auditors conducting superficial document reviews, accepting weak client explanations, reducing work at an audit step below an acceptable level, failing to expand the examination when questionable items arise, and issuing opinions when all necessary audit procedures have not been completed. This illustrates that resource constraints can be a barrier to maintaining and sustaining audit quality.

In attribution theory, time budget pressure is one of the external factors that can influence audit quality. External factors, such as tight deadlines, can increase auditors' workloads and affect their ability to carry out the audit process. Auditors faced with such situations tend to face higher risks in decision-making, which can ultimately affect the quality of the resulting audit. Thus, attribution theory illustrates that auditor behavior can also be influenced by external factors.

The higher the time budget pressure faced by auditors, the greater the likelihood of declining audit quality. This study's findings support this assertion, showing that time budget pressure faced by auditors at Indonesia's Big 10 public accounting firms significantly negatively impacts audit quality. This situation underscores the importance of realistic time budget management to minimize dysfunctional impacts that can diminish the effectiveness of the audit process.

3. *The influence of auditor work experience on audit quality*

The third hypothesis in this study is that auditor work experience has a positive effect on audit quality. Table 4.23 shows that the third hypothesis is accepted, stating that auditor work experience has a positive and significant effect on audit quality. The results of this study are consistent with those conducted by Yefni & Sari (2021) and Meini et al. (2022). The results of the study conducted by Yefni & Sari (2021) showed that auditor experience has a positive and significant effect on audit quality. This is also in line with the study conducted by Meini et al. (2022) which found that work experience has a positive effect on audit quality.

Long work experience will affect the quality of audit results conducted by auditors (Reschiwati & Oleona, 2020). An auditor's work experience can represent the level of expertise and understanding gained through various situations that may arise in the audit process, enabling the auditor to detect errors more effectively, resulting in higher audit quality. This is supported by Biduri et al., (2021), who stated that with adequate experience, auditors have the ability to obtain more accurate information, detect errors, convey all findings objectively, and be thorough in every stage of the audit process. This experience also helps auditors make quick and accurate decisions in complex situations, thereby increasing the effectiveness and accuracy of the overall audit process.

In attribution theory, an auditor's work experience is one of the internal factors influencing the quality of the resulting audit. Based on the complex situations they have experienced, auditors with sufficient work experience tend to have broader insight and knowledge. This makes it easier for auditors to identify relevant information and understand the audit context, resulting in more informed decisions and improved audit quality.

The greater the auditor's work experience, the higher the audit quality. The findings of this study support this statement, indicating that the work experience of auditors from Big 10 Indonesian Public Accounting Firms contributes positively and significantly to audit quality. This is in line with agency theory, which states that auditors, as independent parties, are responsible for protecting the interests of the principal (company owner) by providing objective and reliable audit results. Longer work experience provides auditors with the ability to deal with complex situations and broadens their insights, enabling them to conduct audits more effectively and produce higher audit quality .

4. *The effect of task complexity on audit quality*

The fourth hypothesis in this study is that task complexity negatively impacts audit quality. Table 4.23 shows that the fourth hypothesis, which states that auditor work experience has a positive and significant impact on audit quality, is rejected. This is in accordance with the results of research conducted by Santoso et al., (2023), which shows that the complexity faced by auditors can positively impact audit quality if the auditor has adequate ability to understand the task, and is supported by strong experience and competence in completing complex work. The results of research conducted by Genisa & Hisar Pangaribuan, (2023) also show that task complexity positively impacts audit quality.

Auditors faced with a high level of task complexity will work more carefully and thoroughly in carrying out audit procedures. Furthermore, the complexity of the task encourages auditors to develop a systematic approach by formulating efficient steps to ensure the audit procedures are completed properly. This can be concluded that task complexity is not a challenge or obstacle, but rather a driving force for auditors to achieve good results and is supported by improved audit quality. This is supported by the statement (Elianto & Baridwan, 2024) that auditors with a high level of task complexity will feel challenged to give their best efforts, thereby improving the quality of the resulting audit.

Thus, the complexity of the task tends to motivate auditors to work with greater focus and concentration, thus producing better quality audits. The relationship between task complexity and audit quality can be further explained using the U-shaped curve theory. The results of this study indicate that high levels of task complexity are not always inversely proportional to the resulting audit quality. However, this level of pressure is not universal and is highly dependent on the auditor's age and experience. Younger and less experienced auditors may view task complexity as a stimulating challenge and a drive to demonstrate their abilities, being at the beginning of the U-shaped curve. Conversely, more senior or older auditors, who are at the peak or even closer to the end of the U-shaped curve, may find high task complexity to be an excessive burden. At this point, they may begin to perceive a decline in audit quality due to excessive pressure and a decline in their ability to cope with increasingly difficult tasks over time.

The results of this study show that the majority of respondents, 115 of whom were aged between 20 and 25, indicate that younger individuals tend to view task complexity as a challenge that can motivate them to perform better. This supports the view that younger auditors are more likely to be at the beginning of the U-shaped curve, where task complexity can still increase motivation and the resulting audit quality.

Based on these findings, this study is in line with attribution theory which states that task complexity is one of the external factors that encourages auditors to focus better in order to

improve audit quality, in accordance with auditors' views in assessing their ability to carry out audit procedures.

V. CONCLUSION

A. Conclusion

This study aims to determine the effect of independence, time budget pressure, auditor work experience, and task complexity on audit quality for auditors working at Big 10 Indonesian Public Accounting Firms. This study uses two theories as a basis: agency theory and attribution theory. Based on the analysis, this study shows that audit quality is influenced by several factors. Auditors with a higher level of independence tend to produce higher audit quality. Conversely, tight time budget pressure can reduce audit quality because auditors are faced with time constraints that impact the work process. Furthermore, auditor work experience has been shown to improve auditors' ability to detect errors and provide more appropriate recommendations. Meanwhile, the complexity of the tasks faced by auditors can improve audit quality because these situations tend to require auditors to work more carefully and meticulously in adapting to the tasks at hand.

Based on the research results, it can be concluded that independence, auditor work experience, and task complexity have a positive and significant effect on audit quality for auditors working at Big 10 Indonesian public accounting firms. Meanwhile, time budget pressure has a negative and significant effect on audit quality for auditors working at Big 10 Indonesian public accounting firms.

B. Implications

This research is expected to contribute to the literature by concluding that audit quality is influenced by independence, time-budget pressure, work experience, and audit quality. This research is expected to benefit all stakeholders and serve as a reference for future researchers.

For auditors, this research is expected to provide insight and evaluation to maintain and improve audit quality. Auditors are expected to better understand the importance of maintaining audit quality by considering external and internal factors that can influence it. Specifically, auditors with higher work pressure can develop effective and efficient strategies to maintain standards-compliant audits and support quality decision-making.

This research is also expected to provide considerations for future researchers to add other variables that can influence audit quality, in addition to independence, time-budget pressure, work experience, and task complexity. Furthermore, it is hoped that the sample size and scope can be expanded, given that this study focuses on Big 10 accounting firms in Indonesia. Thus, future research findings can provide a more comprehensive understanding of the factors that can influence audit quality.

C. Limitations and Suggestions

During the research process, the author acknowledges that this study is not free from various limitations that may affect the results and conclusions obtained. One example is the difficulty in distributing the questionnaires during the data collection process. This resulted in uneven distribution of questionnaires within the Big 10 Indonesian auditors, thus not being able to optimally represent all Big 10 auditors in Indonesia. To address this limitation, future

researchers are advised to expand the sample size and ensure an even distribution of samples among respondents. With better distribution, the research results will be more representative and reflect actual and relevant conditions across the audit profession. Furthermore, future researchers are expected to add several relevant variables to gain a more comprehensive understanding of the factors that can influence audit quality. By expanding the scope of variables, future research can provide a more in-depth and accurate picture of the dynamics and influences on audit quality.

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