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THE INFLUENCE OF WORKLOAD, AUDITOR EXPERIENCE, AND AUDIT FEES ON AUDIT QUALITY (A STUDY OF PUBLIC ACCOUNTING FIRMS IN DKI JAKARTA)

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Abstract. Financial statement fraud by company management triggers more skepticism toward financial statements, making audit become crucial in today's industry. One of the biggest fraud cases was the involvement of Arthur Andersen Public Accounting Firm in the Enron financial scandal. In Indonesia, the case of PT Garuda Indonesia involved one of the members of a well-known public accounting firm, BDO International. Audit quality serves as an important foundation in building market capital trust, driving the economy, fulfilling societal needs, and contributing to the creation of a better job market (EY Global, 2019). As such, this study aims to determine the effect of workload, auditor experience, and audit fee on audit quality. The population includes auditors from public accounting firms in the Special Capital Region of Jakarta, from which the samples are selected through purposive sampling. Data were collected through a survey utilizing questionnaires distributed to respondents in partner positions (filling out the questionnaire for the audit fee and audit quality variables) and managers or above (filling out the questionnaires for workload, auditor experience, and audit quality variables). The study was conducted at 10 public accounting firms in the Special Capital Region of Jakarta, in which 10 questionnaires were distributed to respective firms. The results of the study show that workload has no effect on audit quality, auditor experience has a positive effect on audit quality, workload and auditor experience simultaneously affect audit quality, and audit fees partially have a positive effect on audit quality.

Keywords: Workload, auditor experience, audit fee, audit quality.

I. INTRODUCTION

Cases of financial statement fraud committed by company management have increased skepticism toward financial statements, making financial statement audits crucial in today's industry. The purpose of an audit is to ensure that management has provided an accurate and objective picture of the company's performance and financial condition through the financial statements prepared (PWC, 2017). However, auditors or public accounting firms, who ideally act as neutral parties in conflicts of interest between managers and financial statement users and are tasked with enhancing the accountability, integrity, and reliability of financial statements, are often found to be involved in fraudulent practices alongside managers, which can severely undermine public trust in audited financial statements. One of the largest fraud cases was the involvement of Arthur Andersen in the Enron financial scandal in the United States . Arthur Andersen, which was responsible for auditing Enron's financial statements at

the time of the scandal, was implicated in the case for intentionally destroying documents that served as evidence of Enron's fraud (BBC News, 2002). In Indonesia, a case of involvement of a public accounting firm in fraud committed by a company occurred in the case of PT Garuda Indonesia, which involved a member of BDO International in Indonesia, namely KAP Tanubrata, Sutanto, Fahmi, Bambang, and Partners. An investigation conducted by the Financial Profession Development Center under the Ministry of Finance of the Republic of Indonesia found that KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners violated the Auditing Standards (SA) – Standards for Professional Public Accountants (SPAP) SA 315, SA 500, and SA 560 (Hidayati & Suryadi, 2019).

Users of financial statements are not only internal parties of the company but also external parties, such as the government, investors, the public, and others (Utami et al., 2024). The reliability of financial statements is important, so auditors must conduct quality audits. This is because quality audits are an important foundation for building capital market confidence, driving the economy, meeting public needs, and contributing to the creation of a better workplace (EY Global, 2019). Based on attribution theory, workload and audit fees are external factors, while auditor experience is an internal factor of audit quality. Human capital theory also explains that the experience possessed by employees (in this study, auditors) can support their practical skills, which are highly needed in the industry.

This study was conducted at public accounting firms in the Jakarta Special Capital Region. Jakarta was chosen as the research location because it is one of Indonesia's economic centers. Jakarta's superior infrastructure compared to other cities in Indonesia, along with its ports facilitating international trade, has attracted numerous offices and factories of multinational companies from various sectors to operate in the city. As a result, Jakarta was able to attract investments worth US$4.81 billion from foreign investors and Rp9.26 trillion from domestic investments in 2020 (Merdeka.com, 2021). The subjects of this study are auditors who hold the positions of manager and partner. Managers were selected as the subjects of this study to examine and analyze the influence of workload and experience on audit quality because managers have better ability to handle higher workloads compared to other auditors due to their experience (Christensen et al., 2021). However, managers' ability to cope with their workload may be due to survivor bias because of compensation in the form of promotions for their success in audit assignments despite having a high workload intensity (Christensen et al., 2021). Partners were used as the subjects of this study to examine and analyze the influence of audit fees on audit quality because, according to Article 5 paragraph (1) of Regulation No. 2 of 2016 on the Determination of Audit Fees for Financial Statements, the authority to determine and calculate audit fees is vested in partners.

Previous studies related to workload, auditor experience, and audit fees have been conducted, but there are still inconsistencies in the results. Research related to the influence of workload on audit quality conducted by Tandilangi et al. (2022), Sari & Helmayunita (2018), and Hasina & Fitri (2019) found that workload has a negative effect on audit quality, while research conducted by Suciati & Triani (2019) and Rafnes & Primasari (2020) found that workload has a positive effect on audit quality. Research related to the influence of auditor experience on audit quality conducted by Tandilangi et al. (2022) and Sari & Helmayunita (2018) stated that auditor experience has a positive effect on audit quality, while research conducted by Hakim & Esfandari (2015) and Badjuri (2011) stated that auditor experience has sno effect on audit quality. Research related to audit fees on audit quality by Mulyani & Munthe

(2019) and Santoso & Achmad (2019) concluded that audit fees have a positive effect on audit quality, while research conducted by Muslim et al. (2020) and Stanley & Pangaribuan (2023) concluded that audit fees have a negative effect on audit quality.

Based on the previous explanation, the purpose of this study is to examine and analyze the influence of workload, auditor experience, and audit fees on audit quality. This study is expected to be useful both theoretically and practically. The theoretical benefits of this study are to add empirical evidence to accounting science, particularly auditing, further research, and to strengthen previous studies related to the influence of workload, auditor experience, and audit fees on audit quality. This study is also useful for increasing public awareness of the influence of workload, auditor experience, and audit fees on audit quality. In practice, this study is expected to provide input regarding the workload faced by auditors so that they can produce good audit quality, provide input for auditors to align the audit quality produced with their experience, and provide consideration for determining the amount of audit fees in accordance with the audit risks involved.

II. LITERATURE REVIEW

A. Attribution Theory

Attribution theory was first introduced by Fritz Heider in 1958 and further developed by Harold Kelley. This theory explains and studies human behavior. Attribution theory explains the cause and effect of behavior, referring to the perception of internal and external causes of an action (Kelley & Michela, 1980). Haider (cited by Samsuar, 2019) explains that a person's behavior can be interpreted as the result of internal factors (dispositional, such as individual characteristics) and external factors (situational, such as the environment). Heider (cited by Tobin, 2012) provides examples of internal factors, including ability, self-confidence, mood, and fatigue; internal factors related to other people, such as intention and effort; and environmental factors, including tasks, opportunities, and probability. Although attribution theory is a theory in the field of social psychology, it has spread to other fields of research such as economics (Schmitt, 2014).

B. Human Capital Theory

The concept of human capital has been known since the era of Adam Smith and was developed by other economists such as Gary Becker through his publication entitled "Human Capital (A Theoretical and Empirical Analysis with Special Reference to Education" in 1964. Human capital views humans as assets that can be invested by companies in terms of their skills, dedication, knowledge, and experience (Sukoco & Prameswari, 2017). The company's capital for health, education, and human resource training (assets) is referred to as human capital because skills, knowledge, and health are inherent parts of individuals and cannot be separated from them (Becker, 1964). Human capital does not treat individuals as machines or slaves, but emphasizes the importance of human resource development as one of the important assets of a company, so that companies are able to make the right decisions to increase company productivity (Sukoco & Prameswari, 2017).

Companies often prioritize employees with work experience over those who rely solely on formal education because companies believe that useful knowledge in the workplace is not only gained through classroom learning but also through practical experience in the field (Becker, 1964). Work experience also influences employee competence. Some skills require

more practice and time to master, where practical experience and the time spent practicing are not only obtained from formal education but also through work experience in the industry (Becker, 1964). Therefore, unskilled employees tend to change jobs more frequently than skilled employees due to their limited work experience (Becker, 1964).

C. Audit Quality

There are variations in defining audit quality (Watkins et al., 2004). Audit quality is the likelihood that violations in a company's accounting system can be detected and disclosed by auditors (Deangelo, 1981). Audit quality can also be reviewed based on the frequency of audit failures that occur when GAAP is not applied by auditors and when audit reports are not presented in accordance with the requirements in the appropriate situation (audit report failures), which may result in audited financial statements potentially misleading users (Francis, 2004).

Some parties have differing views on audit quality. Epstein and Geiger (cited by Wooten, 2003) explain that investors expect auditors to ensure that financial statements are free from material errors or fraud. From the auditor's perspective, in addition to compliance with GAAS principles, auditors must also evaluate business risks to avoid auditor involvement in legal actions, reduce client dissatisfaction, and minimize the potential damage to reputation due to poor audits (Wooten, 2003). Legal responsibility directly influences auditor behavior (Francis, 2004).

D. Workload

Workload and staffing are important indicators that public accounting firms must consider regarding the allocation of human resources (Christensen et al., 2021). If the number of audit engagements and client contracts received does not align with the capabilities of the public accounting firm—in this case, the human resources or auditors who will conduct the audit—it can be said that the workload is not commensurate with the available resources, which may result in suboptimal audit outcomes (audit reports) and audit processes.

Fatigue due to workload can be felt by all members of the group. Cores & Dougherty and Sweeney & Summers (cited by Christensen et al., 2021) explain that an increase in working hours increases the likelihood of fatigue among employees. Bakker et al. (cited by Christensen et al., 2021) explain that this can occur especially when they are in the same group because individual fatigue and frustration can spread to other members. Groups with heavier workloads produce audits of lower quality (Christensen et al., 2021).

E. Auditor Experience

Auditor experience can be measured by considering how long they have worked as auditors and how many audit assignments they have completed (G. P. Sari & Rusmini, 2023). Therefore, it can be said that more competent auditors are those with longer auditor experience due to the number of audit assignments completed and longer tenure.

F. Audit Fee

According to Mulyadi (cited by Mulyani & Munthe, 2019), audit fees are compensation given to auditors after they have completed their audit tasks. Audit fees can be in the form of money, goods, or other forms given by clients as part of the audit agreement (Rinanda & Nurbaiti, 2018). Therefore, public accounting firms must propose appropriate prices when acquiring clients to avoid damaging the profession's reputation, and all members of the Indonesian Institute of Public Accountants (IAPI) must consider professional factors when determining

audit fees (Santoso & Achmad, 2019). Based on Article 1 of Regulation No. 2 of 2016 on the Determination of Audit Fees for Financial Statements issued by the Indonesian Institute of Public Accountants (IAPI), audit fees are costs paid by clients to auditors as compensation for audit services rendered.

The determination of audit fees holds a significant position in accepting audit assignments, as its amount is influenced by the risk of the assignment, the complexity of the services, the level of expertise required of the auditor to conduct the audit, the cost structure of the public accounting firm, and other factors (Mulyani & Munthe, 2019). The amount of audit fees can also be influenced by other factors. Simunic (cited by Asthana & Boone, 2012) explains that auditors' expectations regarding audit fees are influenced by the amount of resources used, the cost per unit of resources, and the auditor's estimated future losses arising from the audit assignment (such as legal risks and government fines).

G. Workload on Audit Quality

Based on attribution theory, workload is considered an external factor. Auditors typically experience increased workload during peak seasons, which are periods when audit workload increases due to companies needing audit reports for tax filings, public information disclosure for publicly listed companies, and other reasons. Increased workload can occur when human resources are limited for several reasons, including business needs, resource constraints, operational efficiency, and crises or emergencies. High workloads can cause fatigue among auditors. Fatigue due to increased workloads not only causes turnover intention among auditors but can also impact audit quality. Groups with higher workloads produce audits with lower quality levels (Christensen et al., 2021).

Research related to workload and audit quality conducted by Tandilangi et al. (2022), Sari & Helmayunita (2018), and Hasina & Fitri (2019) produced the same conclusion, namely that workload has a negative effect on audit quality. Based on attribution theory and previous studies, it is known that workload and audit quality have a negative influence. This means that as workload increases, the quality of the audit decreases. Therefore, the hypothesis in this study can be formulated as follows.

H1: Workload has a negative effect on audit quality.

H. Auditor Experience on Audit Quality

Based on attribution theory, auditor experience is an internal factor that can influence audit quality. Based on human capital theory, in addition to education and training, experience and social capital can increase the human capital of individual employees (Prayetno, 2017). Auditor experience can be measured by considering how long they have worked as auditors and how many audit jobs they have completed (G. P. Sari & Rusmini, 2023).

Experience is very important for auditors because it supports the audit practices they perform. Experience is a learning tool that provides individuals with the opportunity to develop good behavior from formal or informal education (Ramadhan & Abubakar Arif, 2023). Therefore, auditor experience provides many benefits for auditors. Libby and Frederick (cited by Cahan & Sun, 2015) explain that experienced auditors have the ability to assess errors in financial statements more accurately than less experienced auditors. Additionally, Davis (cited by Cahan & Sun, 2015) compared the performance of auditors in non-Big 6 public accounting firms and found that experienced senior auditors have the ability to effectively filter relevant information and make quick judgments compared to new senior auditors.

Previous research related to the influence of auditor experience on audit quality conducted by Tandilangi et al. (2022) and Sari & Helmayunita (2018) found that auditor experience has a positive effect on audit quality. Increased auditor experience can enhance auditors' awareness of errors in financial statements, along with the deeper knowledge possessed by experienced auditors regarding the causes of unintentional errors or errors that lead to fraud (Sari & Helmayunita, 2018).

Based on attribution theory, human capital theory, and previous studies as explained, it is known that auditor experience has a positive effect on audit quality. Therefore, the hypothesis in this study can be formulated as follows:
H2: Auditor experience has a positive effect on audit quality.

I. Audit Fee on Audit Quality

Based on attribution theory, audit fees are external factors that can influence audit quality. According to Mulyadi (cited by Mulyani & Munthe, 2019), audit fees are compensation given to auditors after they have completed their audit tasks. Audit fees can be in the form of money, goods, or other forms given by clients as part of the audit agreement (Rinanda & Nurbaiti, 2018).

The positive relationship between audit fees and audit quality is supported by previous research. Research conducted by Mulyani & Munthe (2019) and Santoso & Achmad (2019) explains that if the audit fee is high, the quality of the audit will be higher. An audit fee that satisfies the auditor can encourage the auditor to make more efforts to find evidence of violations so that the quality of the audit is also high (Santoso & Achmad, 2019).
Based on attribution theory and previous studies, it is known that audit fees have a positive effect on audit quality. Therefore, the hypothesis in this study can be formulated as follows:
H3: Audit fees have a positive effect on audit quality.

Conceptual Framework

Based on the introduction and literature review described above, the conceptual framework for the study of the influence of workload, auditor experience, and audit fees on audit quality can be described as follows:

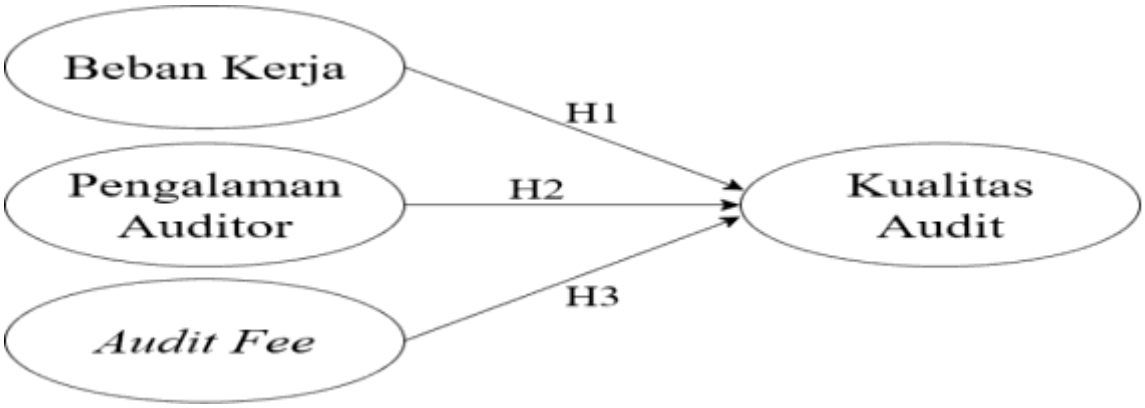

Figure 1 Conceptual Framework
Source: Data processed by the researcher, 2024

III. RESEARCH METHODOLOGY

This study uses a quantitative method. Quantitative methods are used for research data in the form of numbers and analyzed statistically (Sugiyono, 2019). The statistical application used in this study is IBM SPSS Statistics 25.

The population in this study consists of auditors actively working at public accounting firms (KAP) located in Jakarta. Roscoe (as cited by Sugiyono, 2019) explains that in multiple linear regression analysis, the minimum sample size required is 10 times the number of variables being studied. In this study, there are 4 variables consisting of 3 independent variables and 1 dependent variable, so the minimum sample size required is 40 samples. The research was conducted in 10 KAPs by distributing 10 questionnaires based on the assumption that each KAP has at least 10 auditors. This assumption was used due to the limited information available to the researcher regarding the number and positions within each KAP. The sample determination in this study was non-probability sampling, specifically purposive sampling, with the following criteria for respondents:

1. Active auditors at public accounting firms in the Jakarta area
2. Currently holding one of the following positions at the public accounting firm:
   a. Partner
   b. Manager

The data collection technique used in this study is a questionnaire. The questionnaire was distributed using Google Forms to save time and facilitate the researcher in collecting questionnaire responses. The data in this study is primary data, namely the responses to the questionnaire answered by respondents who are KAP auditors in DKI Jakarta in accordance with the criteria described above.

The data analysis conducted in this study includes simple linear regression analysis and multiple linear regression analysis, which consist of descriptive statistical tests, instrument validity tests, non-response bias tests, classical assumption tests, and hypothesis testing. Descriptive statistical tests were conducted to describe the data without drawing conclusions that can be generalized (Sugiyono, 2019).

Instrument validity tests in this study consist of validity tests and reliability tests. Non-response bias tests were conducted to compare respondents' answers based on differences in questionnaire return times (Saud, 2016). Non-response bias testing examines whether respondents who answered later provided biased results compared to respondents who answered on time, as time constraints affect the quality of questionnaire completion (Saud, 2016). Non-response bias testing in this study uses a paired sample t-test.

The classical assumption test in this study consists of a normality test, multicollinearity test, and heteroscedasticity test. The normality test was conducted to see whether the sample was normally distributed (Sugiyono, 2019). Multicollinearity test was conducted to see the extent of correlation between the dependent and independent variables (Indonesian National Administration Agency, 2018). Heteroscedasticity test was conducted to identify the possibility of unequal variance of residuals in the regression model (Indonesian National Administration Agency, 2018).

Hypothesis testing in this study consists of the coefficient of determination test (R2), simultaneous test (F-statistic test), and partial test (t-statistic test). The coefficient of determination test (R2) is intended to assess the extent to which independent variables can explain dependent variables (Indonesian National Administrative Agency, 2018). Simultaneous

testing (F statistical test) is conducted to determine the simultaneous effect of independent variables on dependent variables (Indonesian Ministry of Administrative and Bureaucratic Reform, 2018). Partial testing or t-test aims to see how each independent variable affects the dependent variable (Indonesian Ministry of Administrative and Bureaucratic Reform, 2018).

The analysis used in this study is simple linear regression analysis and multiple linear regression analysis. The simple linear regression equation formulated in this study is as follows:

$$Y = a + bX$$

Where:
Y = Audit quality
a = Constant
b = Audit fee coefficient
X = Audit fee

The multiple linear regression equation formulated in this study is as follows:

$$Y = a + b1X1 + b2X2 + e$$

Where:
Y = Audit quality
A = Constant
b = Workload coefficient
b2 = Auditor experience coefficient
X1 = Workload
X2 = Auditor experience
e = Error

IV. RESULTS AND DISCUSSION

A. Respondent Characteristics

The researcher distributed 100 questionnaires. A total of 80% or 80 questionnaires were successfully answered, and 71% or 71 questionnaires were usable because 9% or 9 questionnaires could not be used due to auditors who did not meet the established sample criteria filling out the questionnaire. The following is a breakdown of the questionnaire response rate.

Table 1. Questionnaire Response Rate

No	Description	Total	Percentage
1	Questionnaires distributed	100	100
2	Questionnaires completed	80	80
3	Questionnaires that did not meet the criteria	9	9
4	Questionnaires that can be processed	7	71

Source: Data processed by researcher, 2024

Researchers classified respondents who answered the questionnaire based on gender, age, education, and length of experience. The following are details of the respondent classification:

The general description of the research object provides information related to the scope of the research, which includes a sample that meets the research criteria. The population used in the study consists of companies in the energy, raw materials, and manufacturing sectors listed on the Indonesia Stock Exchange (IDX) during the period 2020-2022, totaling 261 companies. Of the total population, 11 companies met the research criteria. The following is a list of companies that meet the research criteria:

Table 1. List Of Research Sample Companies

No	Code	Company Name
1	ADRO	PT Adaro Energy Tbk
2	ANTM	PT Aneka Tambang Tbk
3	BRPT	PT Barito Pacific Tbk
4	ENRG	PT Energi Mega Persada Tbk
5	INCO	PT Vale Indonesia Tbk
6	ISSP	PT Steel Pipe Industry of Indonesia Tbk
7	ITMG	PT Indo Tambangraya Megah Tbk
8	PTBA	PT Bukit Asam Tbk
9	PTRO	PT Petrosea Tbk
10	TOBA	PT TBS Energy Utama Tbk
11	UNTR	PT United Tractors Tbk

Source: Processed Data (2024)

B. Data Analysis Results

The descriptive statistical tests in this study include the calculation of minimum, maximum, mean, and standard deviation values. Based on the descriptive statistical tests, the workload variable (X1) has a minimum value of 40, a maximum value of 241, a mean value of 177.44, and a standard deviation of 37.132. The auditor experience variable (X2) has a minimum value of 28, a maximum value of 49, a mean value of 40.08, and a standard deviation of 5.484. The audit fee variable (X3) has a minimum value of 23, a maximum value of 75, a mean value of 55.51, and a standard deviation of 15.871. The audit quality variable (X3), which was filled out by partners, has a minimum value of 34, a maximum value of 64, a mean value of 49.34, and a standard deviation of 9.861, while the questionnaire filled out by managers has a minimum value of 37, a maximum value of 70, a mean value of 54.33, and a standard deviation of 9.618. The results of the descriptive statistical analysis can be seen in Table 3 below:

Table 3. Results of Descriptive Statistical Tests

Variable	N	Minimum	Maximum	Mean	Standard Deviation
Workload	36	40	241	177.44	37,132
Auditor Experience	36	28	39	40.08	5,484
Audit Fee	35	23	75	55,51	15,871
Audit Quality [a]	35	34	64	49.34	9.861
Audit Quality [b]	36	37	70	54.33	9.618

a. Questionnaire completed by partner subjects
b. Questionnaire completed by subjects

Source: Data processed by the researcher, 2024

Validity testing in this study was conducted by comparing the calculated R value and the table R value. If the calculated R value is greater than the table R value with significance (.sig) less than 0.05 and df = n-2, then the instrument is considered valid. In the questionnaire distributed to partners to test the relationship between variable X3 and Y, the R table value was 0.283 because the researcher obtained 35 partner respondents, resulting in df = n-2 (35-2 = 33). The validity test results show that all instruments have a calculated R value > table R (0.283) and .sig < 0.005. Therefore, all instruments in the questionnaire for partners are valid for use.

The questionnaire for managers was used to test the relationship between the variables of workload (X1) and auditor experience (X2) on audit quality (Y). An instrument is considered valid if the calculated R and table R meet the criteria. If the calculated R is greater than the table R with significance (.sig) < 0.05 and df = n-2. In the questionnaire distributed to managers to test the relationship between variables X1 and X2 and Y, R table is 0.279 because the number of manager respondents obtained by the researcher was 36 managers, so df = n-2 (36-2 = 34). The validity test results show that all instruments have R calculated values greater than R table (0.279) and significance levels less than 0.005. Therefore, all instruments in the questionnaire for partners are valid for use.

A variable is considered reliable when it has a Cronbach's Alpha value > 0.70. The reliability test results show that all variables in this study are reliable with high and very high reliability levels. The results of the reliability test can be seen in Table 4 below:

Table 4 Reliability Test Results

Variable	Cronbach's Alpha	Test Results	Description	Reliability Level
Workload	0.700	0.937	*Reliable*	Very High
Auditor Experience	0.700	0.714	*Reliable*	High
Audit Fee	0.700	0.855	*Reliable*	Very High
Audit Quality	0.700	0.772[a]	*Reliable*	High
	0.700	0.800[b]	*Reliable*	High

Questionnaire completed by partner subjects
Questionnaires completed by subjects

Source: Data processed by the researcher, 2024

The normality test in this study was conducted using the Kolmogorov-Smirnov method. If .sig > 0.05, the data is normally distributed. The results of the normality test in the questionnaire distributed to partners to assess the relationship between audit fees and audit quality indicate that the data is normally distributed because it has .sig 0.200, thus meeting the normality test criteria. The results of the normality test of the data obtained from the partner subjects can be seen in Table 5 below:

Table 5 Results of Normality Test for Partner Subjects

		Unstandardized Residual
N		
Normal Parameters [a,b]	Mean	0.0000
	Std. Deviation	8.13539272
Most Extreme Differences	Absolute	0.086
	Positive	0.086
	Negative	-0.071
Statistical test		0.086
Asymp. Sig. (2-tailed)		0.200 [c,d]

a. Test distribution is Normal
b. Calculated from data
c. Lilliefors significance correction
d. This is the lower bound of the true significance

Source: Data processed by the researcher, 2024

The results of the normality test in the questionnaire distributed to managers to assess the relationship between workload and auditor experience on audit quality indicate that the data is normally distributed because it has a .sig value of 0.200, thus meeting the criteria for normality testing. The results of the normality test on the data obtained from the manager subjects can be seen in Table 6.

Table 6 Normalcy Test Results for Manager Subjects

		Unstandardized Residual
N		3
Normal Parameters [a,b]	Mean	0
	Standard Deviation	8.08422029
Most Extreme Differences	Absolute	0.091
	Positive	0.091
	Negative	-0.084
Statistical test		0.091
Asymp. Sig. (2-tailed)		0.200 [c,d]

a. Test distribution is Normal
b. Calculated from data
c. Lilliefors significance correction
d. This is the lower bound of the true significance

Source: Data processed by researcher, 2024

The requirements that must be met to declare data free from multicollinearity are VIF < 10 or TOL > 0.10. Multicollinearity testing was not performed in the questionnaire distributed to partners because there was only one independent variable, namely audit fees. Meanwhile, the multicollinearity test was conducted in the questionnaire distributed to managers because there were two independent variables, namely workload and audit experience. Based on the test results, it can be concluded that there is no multicollinearity issue in this study because TOL (0.981) is > 0.10 and VIF (1.019) is < 10. The results of the multicollinearity test can be seen in Table 7.

Table 7 Results of Multicollinearity Testing

Model	TOL	VIF
Workload	0.981	1.019
Audit Experience	0.981	1.019

Source: Data processed by the researcher, 2024

The heteroscedasticity test in this study used the Glejse method. If the .sig value > 0.05, then the data is free from heteroscedasticity. The heteroscedasticity test was conducted in a questionnaire distributed to partners to examine the relationship between audit fees and audit quality, and in a questionnaire distributed to managers to examine the relationship between workload, auditor experience, and audit quality. The results of the heteroscedasticity test show that the .sig value for all variables is > 0.05, indicating that the regression model is free from heteroscedasticity issues. The results of the heteroscedasticity test can be seen in Table 8 below:

Table 8 Results of Heteroscedasticity Test

Model	.Sig
Workload	0.25
Audit Experience	0.792
Audit Fee	0.905

Source: Data processed by the researcher, 2024

This study uses a multiple linear regression equation to test the relationship between workload (X1), auditor experience (X2), and audit quality (Y). The results of the multiple linear regression analysis can be seen in Table 9 below:

Table 9 Multiple Linear Regression Analysis Results

Coefficients[a]

Model		Unstandardizec Coefficients		Standardize d Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	20,153	11,688		1,724	0,094
	Beban Kerja	-0,024	0,038	-0,092	-0,625	0,536
	Pengalaman Audit	0,959	0,259	0,547	3,701	0,001

a. Dependent Variable: Kualitas Audit

Source: Data processed by researcher, 2024

Based on the results of the multiple linear regression analysis, the multiple linear regression equation in this study is as follows:

$$Y = 20.153 – 0.024X1 + 0.959X2$$

Where:
Y = Audit quality X1 = Workload
X2 = Auditor experience

Based on the multiple linear regression equation, the constant value is 20.153. This means that if the independent variables, namely workload and auditor experience, are equal to 0, then the dependent variable, namely audit quality, is equal to 20.153. The coefficient of the workload variable is -0.024, indicating that workload has a negative relationship with audit quality. This indicates that if the value of the workload variable increases by one, the value of the audit quality variable will decrease by 0.024. The coefficient of the auditor experience variable is 0.959, meaning that auditor experience has a positive relationship with audit quality. This indicates that if the value of the auditor experience variable increases by one, the value of the audit quality variable will increase by 0.959.

This study uses a simple linear regression equation to test the relationship between audit fees (X3) and audit quality (Y). The results of the simple linear regression test can be seen in Table 10 below.

Table 10 Results of Simple Linear Regression Analysis

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	29,853	5,146		5,801	0,000
	Audit fee	0,351	0,089	0,565	3,935	0,000
a. Dependent Variable: Kualitas Audit						

Source: Data processed by the researcher, 2024

Based on the results of the simple linear regression analysis, the multiple linear regression equation in this study is as follows:

$$Y = 29.853 + 0.351X3$$

Where:
Y = Audit quality
X3 = Audit fee

Based on the results of the simple linear regression analysis, the constant value is 29.853. This means that if the independent variable, audit fee, is 0, then the dependent variable, audit quality, is 29.853. The coefficient of the audit fee variable is 0.351, indicating that audit fee has a positive relationship with audit quality. This indicates that if the value of the audit fee variable increases by one unit, the value of the audit quality variable will increase by 0.351.

Based on the coefficient of determination (R2) test conducted to determine the extent to which the workload (X1) and auditor experience (X2) variables can explain the audit quality (Y) studied in the subject managers, the adjusted R Square result is 0.251. This value indicates that audit quality (Y) can be explained by the workload (X1) and auditor experience (X2) variables by 25.1%, with the remaining 74.9% explained by other variables. The results of the coefficient of determination test on the manager subjects can be seen in Table 11.

Table 11 Results of the Determination Coefficient Test for Managerial Subjects

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,542[a]	0,294	0,251	8,326
a. Predictors: (Constant), Beban Kerja, Pengalaman Auditor				
b. Dependent Variable: Kualitas Audit				

Source: Data processed by the researcher, 2024

Based on the coefficient of determination (R^2) test conducted to determine how much the audit fee variable (X3) can explain the audit quality (Y) studied in the partner subjects, the adjusted R Square value obtained was 0.319. This value indicates that audit quality.

(Y) can be explained by the audit fee variable (X3) by 31.9%, with the remaining 68.1% explained by other variables. The results of the coefficient of determination test on the partner subjects can be seen in Table 12.

Table 12 Results of the Determination Coefficient Test for Partner Subjects

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,565[a]	0,319	0,299	8,258

a. Predictors: (Constant), *Audit Fee*

b. Dependent Variable: Kualitas Audit

Source: Data processed by the researcher, 2024

If the .sig value is < 0.05, then the dependent variable is influenced by the independent variable simultaneously, and vice versa (Indonesian National Administrative Agency, 2018). A simultaneous test (F-statistic test) was conducted in this study to determine the influence of workload (X1) and audit experience (X2) on audit quality (Y), where these variables were studied on manager subjects. Meanwhile, the simultaneous influence of the variables tested on the subjects, namely audit fee and audit quality, was not tested using simultaneous testing (F statistical test) because there was only one independent variable.

Based on the results of the simultaneous test (F statistical test), it was found that the .sig value was 0.003. This means that the workload variable (X1) and audit experience variable (X2) together influence audit quality because the .sig value (0.003) is < 0.05. The results of the simultaneous test (F-statistic test) can be seen in Table 13 below:

Table 13 Results of Simultaneous Testing (F-Statistic Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	.Sig
1	Regression	950,585	2	475,294	6,857	0,003[b]
	Residual	2287,412	33	69,316		
	Total	3238,000	35			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Pengalaman Audit, Beban Kerja

Source: Data processed by the researcher, 2024

If the .sig value is < 0.005, then the independent variable has an effect on the dependent variable, and vice versa. Based on the partial test (t-statistic test) conducted on the manager subjects to determine how the workload (X1) and audit experience (X2) variables affect audit quality (Y), the results were .sig 0.536 and 0.001. This means that the workload variable (X1)

does not have a partial effect on audit quality (Y) because the .sig value (0.536) is greater than 0.05, and the audit experience variable (X2) has an effect on audit quality (Y) because the .sig value (0.001) is less than 0.05. The results of the partial test (t-test) on the manager subjects can be seen in Table 14.

Table 14 Results of Partial Tests (t-test) for Manager Subjects

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	20,153	11,688		1,724	0,094
	Beban Kerja	-0,024	0,038	-0,092	-0,625	0,536
	Pengalaman Audit	0,959	2,59	0,547	3,701	0,001
a. Dependent Variable: Kualitas Audit						

Source: Data processed by the researcher, 2024

Based on the partial test (t-statistical test) conducted on manager subjects to determine how the audit fee variable (X3) affects audit quality (Y), the result obtained was .sig 0.000. This indicates that the audit fee variable (X3) influences audit quality (Y) because the .sig value (0.000) is less than 0.05. The results of the partial test (t-statistic test) on partner subjects can be seen in Table 15.

Table 15 Results of Partial Tests (t-statistic test) for Partner Subjects

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	29,853	5,146		5,801	0,000
	Audit fee	0,351	0,089	0,565	3,935	0,000
a. Dependent Variable: Kualitas Audit						

Source: Data processed by the researcher, 2024

1. The Influence of Workload on Audit Quality

Attribution theory explains the cause-and-effect relationship of a behavior that refers to the perception of internal and external causes of an action (Kelley & Michela, 1980). Based on attribution theory, workload is an external factor of audit quality. Groups with a higher workload produce audits with lower quality levels (Christensen et al., 2021).

The hypothesis proposed in this study is that workload has a negative effect on audit quality (H1). Based on the results of statistical testing, the results of this study indicate that workload does not affect audit quality and reject H1.

The research results stating that workload does not affect audit quality may be due to the fact that this study was conducted on managers. Managers and partners have better abilities in handling heavier workloads compared to senior auditors (Christensen et al., 2021). Workload can affect audit quality if the study is conducted on senior auditors or junior auditors.

Research conducted by Kusuma (2021) on senior auditors and junior auditors concluded that workload has a negative effect on audit quality. Senior auditors and audit staff play an important role in improving audit quality and efficiency, but they are more prone to fatigue, which can ultimately reduce audit quality when they receive excessive workloads (Christensen et al., 2021). Audit quality within a team declines when the workload of senior auditors and auditor staff reaches 55 hours per week (Christensen et al., 2021).

The self-efficacy theory developed by Albert Bandura emphasizes an individual's belief in their capacity to use their skills to complete a specific task, rather than the skills themselves (Bandura in Maddux, 1995). Factors that can influence self-efficacy are experience, observation, imagined experience, verbal approaches, physical conditions, and emotional situations (Bandura and Williams in Maddux, 1995).

Based on self-efficacy theory, workload does not affect audit quality because of the extensive experience possessed by the research subjects, namely managers. Managers, as subjects with more experience than other auditors, such as junior and senior auditors, have greater confidence in producing quality audits than other auditors, so managers have better ability to manage the stress levels of their workload so that it does not affect the quality of the audits produced. Individuals with high workloads tend to have high self-efficacy and low stress levels due to the psychological adjustments they face (Jex et al. in Rustika, 2012). Managers who have long experience as auditors have high self-efficacy and lower stress levels because they have adjusted their psychological conditions to their workloads.

The results of this study are in line with the findings of Sutarmingsih et al. (2023) and Munidewi et al. (2020), which indicate that workload does not affect audit quality. Workload does not affect audit quality because high workload is not a reason for auditors to reduce their performance and professionalism in completing all tasks, even if they have to work overtime to meet the set targets (Munidewi et al., 2020).

2. The Influence of Auditor Experience on Audit Quality

Based on attribution theory, auditor experience is an internal factor of audit quality. The relationship between auditor experience and audit quality can also be explained through human capital theory. The idea of human capital emerged due to a change in the view of human resources in companies from being considered a burden to an asset or investment (Jac Fitz-enZ in Sukoco & Prameswari, 2017). In addition to education and training, experience and social capital can enhance an employee's human capital (Prayetno, 2017).

The hypothesis formulated in this study is that auditor experience has a positive effect on audit quality (H2). Based on the results of statistical testing, the findings of this study indicate that auditor experience has a positive effect on audit quality, thereby accepting H2.

These findings support previous studies conducted by Tandilangi et al. (2022) and Sari & Helmayunita (2018). The positive relationship between auditor experience and audit quality is due to the fact that increased auditor experience can improve auditors' awareness of errors in financial statements, along with the more in-depth knowledge possessed by experienced auditors regarding the causes of unintentional errors or errors that lead to fraud (Y. E. Sari & Helmayunita, 2018).

3. The Influence of Audit Fees on Audit Quality

The influence of audit fees on audit quality can be explained by attribution theory. Based on attribution theory, audit fees are external factors of audit quality.

The hypothesis formulated in this study is that audit fees have a positive effect on audit quality (H3). Based on the results of statistical testing, the results of this study indicate that audit fees have a positive effect on audit quality and accept H3.

The results of this study support the previous studies by Mulyani & Munthe (2019) and Santoso & Achmad (2019), which stated that audit fees have a positive effect on audit quality. From the client's perspective, the varying and differing audit fees over time for each client reflect variations in expectations regarding the quality of audit services (Deangelo, 1981). The larger the audit fee paid by the client, the higher the client's expectations of the audit results to be received. An audit fee that satisfies the auditor can encourage the auditor to make more effort to find evidence of violations, thereby resulting in high audit quality (Santoso & Achmad, 2019).

V. CONCLUSION

This study aims to examine and analyze the influence of workload, auditor experience, and audit fees. This study is quantitative in nature, using primary data collected through a questionnaire. The population of this study consists of auditors actively working at public accounting firms (KAP) located in Jakarta, with a purposive sampling method used to determine the sample. The relationship between workload and auditor experience was tested on managers, while the relationship between audit fees and audit quality was tested on partners.

The results of the questionnaire data collection were statistically analyzed using IBM SPSS Statistics 25 with multiple linear regression analysis and simple linear regression analysis. The results of the analysis are as follows:

1. Partially, workload does not affect audit quality, and auditor experience has a positive effect on audit quality. Workload and auditor experience simultaneously affect audit quality.
2. Audit fees partially have a positive effect on audit quality.

This study is not without limitations. The limitations of this study include the longer questionnaire collection time due to the very specific sample criteria, namely managers and partners who are generally difficult to meet due to their busy schedules. The distribution of samples was carried out through alumni, connections, and the social media platform LinkedIn, making it impossible for the researcher to supervise the research respondents, so the

researcher could not ensure that the respondents understood and filled out the questionnaire correctly. The research results cannot be generalized because the study was only conducted at public accounting firms in Jakarta with a total of 71 respondents. This study was only conducted at public accounting firms in Jakarta without classifying or considering the size of Big 4 and Non-Big 4 public accounting firms and testing the influence of audit fees using questionnaires without considering the amount of audit fees.

Based on the above conclusions, it is hoped that public accounting firms will maintain professionalism amid increasing workloads to ensure audit quality. Public accounting firms are also encouraged to assign tasks appropriate to auditors' experience and offer audit fees commensurate with the difficulty of the audit to maintain the quality of the audits conducted. Based on the limitations of this study, the researcher suggests that further research should expand the research location and increase the total sample size so that the research results can be generalized. The researcher suggests that future research should monitor the questionnaire completion process to ensure that respondents understand and complete the questionnaire according to the instructions. Future research is expected to consider other variables not used in this study to test audit quality, such as accountability, gender, independence, moral reasoning, and others. Future research is recommended to consider the influence of the size of public accounting firms and the amount of audit fees in currency units on audit quality.

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