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Determinants of audit quality: competence, independence, professional skepticism, and time budget pressure

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ABSTRACT

Purpose: This study aims to examine the effect of auditor competence, independence, professional skepticism, and time budget pressure on audit quality at Public Accounting Firms (PAFs) in the Tangerang Raya region.

Methodology/approach: This study employs a quantitative research approach using primary data collected through questionnaires distributed to auditors working at Public Accounting Firms in Tangerang Raya. The sampling technique used is purposive sampling. The collected data were analyzed using multiple linear regression analysis.

Findings: The results indicate that competence, independence, and professional skepticism have a positive and significant effect on audit quality. However, time budget pressure does not have a significant effect on audit quality, suggesting that auditors are able to maintain audit quality despite experiencing time constraints.

Practical and Theoretical contribution/Originality: This study contributes theoretically by strengthening the application of attribution theory in explaining internal and external factors that influence audit quality.

Research Limitation: This study is limited to auditors working at Public Accounting Firms in the Tangerang Raya region and only examines four independent variables, which may limit the generalizability of the results.

Keywords: Audit Quality; Competence; Independence; Professional Skepticism; Time Budget Pressure.



INTRODUCTION

Competition in the business world is currently very fierce, as is competition in improving public accounting services. In line with the increasingly advanced development of companies in Indonesia, the demand for financial statement audit services has also increased. Therefore, many Public Accounting Firms (KAP) are trying to improve and enhance the quality of their auditors in order to gain the trust of their clients and also provide good services to produce good audit quality ([Basuki, 2023](#)).

To enhance their professionalism as public accountants, auditors must adhere to the auditing standards established by the Indonesian Institute of Accountants (IAI) when performing their audit duties. The high level of trust placed in public accountants by users of financial statements ultimately requires public accountants to pay attention to the quality of their audits ([Armawan et al., 2020](#)). However, the large number of audit cases involving auditors has caused the public to doubt the quality of the audits produced by auditors ([Sulistiani, 2023](#)).

In recent years, concerns regarding audit quality in Indonesia have intensified due to the increasing number of administrative sanctions imposed on public accountants (Akuntan Publik/AP) and public accounting firms (Kantor Akuntan Publik/KAP) by regulatory authorities such as the Financial Services Authority (Otoritas Jasa Keuangan/OJK) and the Ministry of Finance. These sanctions primarily take the form of license suspensions or registration freezes, reflecting serious violations of auditing standards, auditor independence, and professional ethics. For example, On September 1, 2025, the Financial Services Authority (OJK) imposed an administrative sanction of freezing the registration of Public Accountant Heru Satria Rukmana for one year. This sanction was imposed because the person concerned did not apply public accountant professional standards and did not maintain client data confidentiality as stipulated in POJK Number 9 of 2023 ([OJK, 2025](#)).

On January 9, 2025, the OJK also imposed a one-year suspension on public accountant Yansyafrin for failing to apply public accounting professional standards in providing audit services in the financial services sector ([OJK, 2025](#)). Furthermore, in 2024, specifically on February 7, it was stated in letter Number S-154/PD.11/2024 that the Anderson and Partners Public Accounting Firm received administrative sanctions from the Financial Services Authority (OJK) in the form of freezing the KAP for one year from the date the letter was issued. As a result, Anderson and Partners is not permitted to provide its services during the sanction period ([OJK, 2024](#)). This is because AP Anderson was unable to apply independence and professionalism in conducting audits, which is certainly not in accordance with the provisions of POJK 13 Article 18 of 2017, which has now been amended to Article 32 paragraph (1) of POJK 9 of 2023.

In 2023, KAP Crowe Indonesia or KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo and Partners received a suspension sanction in accordance with Minister of Finance Decree Number 61/KM.1/2023 dated January 31, 2023 for 15 months, effective from February 28, 2023 to May 30, 2024. This sanction was also imposed on Public Accountants Nunu Nurdiyaman and Jenly Hendrawan for lacking the knowledge and competence to conduct audits and for manipulating financial statements. In auditing the financial statements of PT Wanaartha Life for the 2021 and 2022 fiscal years, KAP Crowe Indonesia issued an unqualified opinion; unqualified in all material respects and stated that it was in accordance with Indonesian accounting standards ([OJK, 2023](#)). The above phenomenon shows that an auditor must be

able to adequately fulfill professional, ethical, and responsibility requirements. Otherwise, the audit results will not be of high quality.

Several prior studies indicate that audit quality is influenced by multiple auditor-related factors, including competence, independence, professional skepticism, and time budget pressure. Auditor competence reflects the auditor's ability to apply knowledge and experience effectively during the audit process ([Armawan et al., 2020](#)). Empirical evidence shows inconsistent findings. [Basuki \(2023\)](#) finds that auditor competence has a positive and significant effect on audit quality, as higher levels of knowledge and expertise enable auditors to perform audit tasks more accurately and efficiently. In contrast, [Tina \(2022\)](#) reports no significant effect of competence on audit quality, arguing that auditors often fail to optimally implement their knowledge and experience in practice.

Auditor independence is also considered a crucial determinant of audit quality. Independence refers to the auditor's ability to conduct audits objectively without external influence, thereby ensuring unbiased audit opinions ([Mariyati & Sinarwati, 2023](#)). Independent auditors are more capable of detecting misstatements and fraud in financial statements, which contributes to higher audit quality ([Kharim & Sandari, 2025](#)). [Basuki \(2023\)](#) confirms that independence has a positive and significant effect on audit quality. However, [Damayanti et al. \(2025\)](#) find that auditor independence does not significantly affect audit quality, suggesting that variations in independence levels do not necessarily lead to differences in audit outcomes.

Professional skepticism is defined as a critical and questioning attitude toward audit evidence ([Rahayu, 2020](#)). Auditors with higher professional skepticism tend to be more cautious and analytical, which can enhance audit quality. [Savira et al. \(2021\)](#) demonstrate that professional skepticism has a significant positive effect on audit quality. Conversely, [Yulanda et al. \(2021\)](#) report no significant relationship, attributing this result to incomplete data provided by clients, which limits the effectiveness of auditors' skeptical judgment during the audit process.

Another factor that may influence audit quality is time budget pressure, which refers to the pressure experienced by auditors to complete audit tasks within tight time constraints ([Zaputra & Marlina, 2022](#)). Lower time budget pressure allows auditors to work more carefully and focus on audit procedures, potentially improving audit quality. [Basuki \(2023\)](#) finds that time budget pressure significantly affects audit quality, indicating that excessive pressure can reduce audit quality despite potential efficiency gains. In contrast, [Saifudin et al. \(2022\)](#) conclude that time budget pressure does not have a significant effect on audit quality.

Several previous studies suggest that audit quality is influenced by various auditor-related factors, which can be explained through attribution theory. Attribution theory posits that individual behavior and performance are shaped by internal attributes, such as ability, knowledge, and professional attitude, as well as external factors, including situational pressures and environmental constraints. In the context of auditing, this theory provides a framework for understanding how auditors' internal characteristics and external conditions influence audit judgments and audit performance, which ultimately affect audit quality.

The novelty of this study lies in the simultaneous examination of four independent variables, namely auditor competence, auditor independence, professional skepticism, and time budget pressure, on audit quality within a single integrated research model. The inclusion of these four variables enables a more comprehensive analysis of the factors influencing audit quality. In addition, the empirical setting of this research involves Public Accounting Firms (PAFs)

located in the Tangerang Raya area, thereby providing new empirical evidence that extends prior studies, which have predominantly focused on other regions.

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In accordance with attribution theory, internal factors influence auditors in performing audit tasks, one of which is competence. Competence refers to the knowledge and skills possessed by auditors. It is developed through formal education and supported by technical training in auditing, enabling auditors to act as experts in accounting and auditing. Attribution theory suggests that audit quality can be enhanced by auditors with high levels of competence, as competent auditors are better able to identify and detect fraud within organizations (Rohmawati & Tumirin, 2023). Therefore, attribution theory supports the notion that auditor competence positively affects audit quality, whereby higher auditor competence leads to higher audit quality (Agus & Lastanti, 2025). Empirical evidence supports this relationship. Basuki (2023) finds that competence has a positive and significant effect on audit quality, which is consistent with the findings of Savira et al. (2021) and (Saifudin et al., 2022). These studies indicate that high audit quality can be achieved when auditors continuously improve their knowledge and experience and apply them effectively in audit practice.

Several previous studies indicate that there are still constraints in the audit process, including the suboptimal implementation of auditors' knowledge and experience, incomplete data provided by clients, and the presence of time pressure during audit engagements. The completeness of client-provided data plays an important role in influencing the effectiveness and accuracy of audit procedures performed by auditors. However, a number of studies find that these conditions do not have a significant effect on the results or overall quality of the audit produced.

H₁: Auditor competence affects audit quality

Attribution theory, introduced by Fritz Heider in 1958, explains individual behavior by identifying internal factors that influence actions. In this context, auditor independence is a key determinant of audit quality. Attribution theory supports the view that auditor independence positively affects audit quality, as auditors are required to maintain an independent mental attitude that is not easily influenced, controlled, or dependent on others (Lubis & Mulya, 2021). Auditor independence is essential for producing high-quality audits, as independent auditors act transparently, objectively, and free from personal or external interests, ensuring that audit results reflect actual conditions. A lack of independence may reduce users' trust in financial statements and render audit opinions unreliable for decision-making. Empirical evidence supports this relationship, showing that higher auditor independence leads to higher audit quality by enabling audit outcomes that accurately represent reality without external pressure (Rifoaffa & Zaldin, 2020), (Basuki, 2023) and (Sangadah, 2022).

H₂: Auditor independence affects audit quality

In accordance with attribution theory, introduced by Fritz Heider in 1958, auditors' personal characteristics are internal factors that influence behavior, one of which is professional skepticism. Professional skepticism refers to an auditor's critical and questioning attitude in evaluating audit evidence, as well as alertness to conditions indicating material misstatements caused by error or fraud. Attribution theory supports the view that professional skepticism positively affects audit quality, as skeptical auditors apply critical judgment throughout the audit process, enabling fraud detection and reducing material misstatements in financial statements (Agus & Lastanti, 2025). Empirical studies support this relationship, showing that

higher levels of professional skepticism enhance audit quality and the reliability of audit conclusions ([Savira et al., 2021](#)) and ([Panggabean, 2022](#)).

H₃: Professional skepticism affects audit quality

Time budget pressure represents an external factor within attribution theory, introduced by Fritz Heider in 1958, and refers to pressure arising from limited resources allocated to perform and complete audit procedures ([Simangunsong, 2020](#)). Management-imposed time constraints play a significant role in shaping auditor behavior and are considered a potential cause of audit quality reduction, as shortened audit engagements may lead to incomplete procedures and compromised audit outcomes. Attribution theory suggests that high time budget pressure negatively affects audit quality by increasing auditor stress and encouraging deviations from auditing standards and unethical or dysfunctional behavior. Empirical evidence supports this argument, showing that time budget pressure has a negative and significant effect on audit quality ([Ahmad et al., 2024](#)), ([Damayanti et al., 2025](#)) and ([Maldini, 2025](#)). High levels of time pressure may therefore lead to deviant auditor behavior and ultimately reduce the overall quality of audit results.

H₄: Time budget pressure affects audit quality

METHOD

This study employs a quantitative descriptive approach to analyze the effect of auditor competence, auditor independence, professional skepticism, and time budget pressure on audit quality. The population of this study consists of 27 Public Accounting Firms (Kantor Akuntan Publik/KAP) located in the Tangerang Raya area and registered with the Indonesian Institute of Certified Public Accountants (IAPI). The sampling technique used in this study is purposive sampling, with the following criteria: (1) auditors working at Public Accounting Firms (KAP) in the Tangerang Raya area, (2) auditors with a minimum of one year of work experience to ensure adequate understanding of the audit working environment, and (3) respondents are not restricted by auditor rank or position, allowing all auditors working at KAPs to participate as research respondents. Based on these criteria, of the 27 KAP included in the population, 16 KAP agreed to participate by receiving and distributing the questionnaires, while 4 KAP declined to participate, 5 KAP had ceased operations, and 2 KAP could not be identified due to the unavailability of address information. From the 16 participating KAP, a total of 77 auditors completed the questionnaires and were included as the research sample.

The data used in this study are primary data obtained directly from respondents through the distribution of structured questionnaires. The research instrument was measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to capture respondents' perceptions of each research variable. Auditor competence (X1) is measured using indicators of personal quality, general knowledge, and special expertise ([Sulistiani, 2023](#)). Auditor independence (X2) is measured through independence in audit program preparation, investigative independence, and reporting independence. Professional skepticism (X3) is measured using indicators related to critical evaluation of contradictory audit evidence, doubts regarding the reliability of audit documentation, and conditions indicating potential fraud. Time budget pressure (X4) is measured using indicators of compliance with the time budget and achievement of the time budget ([Oktavia & Helmy, 2019](#)). Audit quality (Y) is measured based on the ability to obtain audit evidence objectively,

improve the level of conformity, and communicate audit findings effectively (Sulistiani, 2023).

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Data analysis techniques include descriptive statistics to describe respondent characteristics and research variables, data quality tests consisting of validity and reliability tests, classical assumption tests, and multiple linear regression analysis to test the proposed hypotheses and examine the effect of each independent variable on audit quality. The multiple linear regression model used in this study is expressed as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

RESULT AND DISCUSSION

From the table above, it can be seen that the number of observations (N) is 77. The competence variable (X1) has a maximum value of 25, a minimum value of 16, and a mean value of 20.94. The independence variable (X2) has a maximum value of 25, a minimum value of 15, and a mean value of 20.85. The professional skepticism variable (X3) has a maximum value of 25, a minimum value of 15, and a mean value of 21.11. The time budget pressure variable (X4) has a maximum value of 25, a minimum value of 14, and a mean value of 18.49. The audit quality variable (Y) has a maximum value of 25, a minimum value of 16, and a mean value of 21.31.

Data Quality Test

a. Validity Test

Validity testing is used to measure the validity of a questionnaire. A questionnaire is considered valid if the questions in the questionnaire are able to reveal what the questionnaire is intended to measure.

The validity test results show that all instruments measuring competence, independence, professional skepticism, time budget pressure, and audit quality are valid, as all calculated r-values exceed the r-table value of 0.224 at a 5% significance level with 77 respondents. Therefore, all indicators are suitable for further analysis.

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Competence	77	16	25	20,94	2,564
Independence	77	15	25	20,85	2,119
Professional Skepticism	77	15	25	21,11	2,356
Time Budget Pressure	77	14	25	18,49	2,526
Audit Quality	77	16	25	21,31	2,249
Valid N (listwise)	77				

Table 1.
Descriptive
Statistic

Source: Data processed with SPSS (2026)

No	Variable	Item	Calculated R-Value	R-Table Value	Description
1	Competence (X1)	Statement 1	0,537	0,224	Valid
		Statement 2	0,743	0,224	Valid
		Statement 3	0,552	0,224	Valid
		Statement 4	0,677	0,224	Valid
		Statement 5	0,866	0,224	Valid
2	Independence (X2)	Statement 1	0,853	0,224	Valid
		Statement 2	0,696	0,224	Valid
		Statement 3	0,846	0,224	Valid
		Statement 4	0,473	0,224	Valid
		Statement 5	0,698	0,224	Valid
3	Professional Skepticism (X3)	Statement 1	0,793	0,224	Valid
		Statement 2	0,752	0,224	Valid
		Statement 3	0,830	0,224	Valid
		Statement 4	0,771	0,224	Valid
		Statement 5	0,449	0,224	Valid
4	Time Budget Pressure (X4)	Statement 1	0,599	0,224	Valid
		Statement 2	0,653	0,224	Valid
		Statement 3	0,830	0,224	Valid
		Statement 4	0,682	0,224	Valid
		Statement 5	0,664	0,224	Valid
5	Audit Quality (Y)	Statement 1	0,500	0,224	Valid
		Statement 2	0,693	0,224	Valid
		Statement 3	0,684	0,224	Valid
		Statement 4	0,805	0,224	Valid
		Statement 5	0,833	0,224	Valid

Table 2.
Validity Test Results

Source: Data processed with SPSS (2026)

No	Variable	Calculated Cronbach's Alpha	Cronbach's Alpha Table	Description
1	Competence (X1)	0,773	0,70	Reliable
2	Independence (X2)	0,752	0,70	Reliable
3	Professional Skepticism (X3)	0,778	0,70	Reliable
4	Time Budget Pressure (X4)	0,700	0,70	Reliable
5	Audit Quality (Y)	0,706	0,70	Reliable

Source: Data processed with SPSS (2026)

Table 3.
Reliability Test Results

b. Reliability Test

A questionnaire is considered reliable if a person's answers to the statements are consistent or stable over time.

The reliability test results show that all instruments measuring competence, independence, professional skepticism, time budget pressure, and audit quality are reliable, as all Cronbach's Alpha values exceed 0.70. Therefore, the questionnaire is considered consistent and suitable for further analysis.

Classical Assumptions Test

This study was conducted in several stages of testing. The assumption tests carried out included normality tests, multicollinearity tests, and heteroscedasticity tests.

a. Normality Test

A normality test was conducted to determine whether each variable measured was normally distributed or not. The normality test results in this study were measured using Kolmogorov-Smirnov with a significance level of 0.05 or 5%. This test was conducted on 77 respondents. The significance value obtained in this study was 0.200, which can be concluded that the data distribution in this study is normally distributed because the significance value is > 0.05. Thus, the assumption or requirement of normality in the regression model is fulfilled.

b. Multicollinearity Test

Multicollinearity testing is used to determine whether the regression model finds correlations between independent variables. One way to determine whether multicollinearity exists in a regression model is to look at the tolerance value, where if there is no multicollinearity, the tolerance value is > 0.10 and the variance inflation factor (VIF) is < 10.

Based on the table above, the independent variables—consisting of competence with a tolerance value of 0.235, independence 0.304, professional skepticism 0.192, and time budget pressure 0.929—each have tolerance values greater than 0.10. Therefore, it can be concluded that there is no indication of multicollinearity.

c. Heteroskedasticity Test

When conducting regression tests, it is necessary to perform a heteroscedasticity test as part of the classical assumption test. The heteroscedasticity test is performed to see whether the error variance is constant or not.

Variable	Tolerance	VIF
Competence	0,235	4,250
Independence	0,304	3,288
Professional Skepticism	0,192	5,197
Time Budget Pressure	0,929	1,076

Source: Data processed with SPSS (2026)

Table 4.
Multicollinearity Test Results

Variable	Sig.
Competence	0,321
Independence	0,951
Professional Skepticism	0,283
Time Budget Pressure	0,275

Source: Data processed with SPSS (2026)

Based on the results of the data analysis presented in the table above, the heteroscedasticity test using the Glejser method shows significance values greater than 0.05. Therefore, the data analysis meets the required assumptions, and it can be concluded that no heteroscedasticity problem occurs.

Multiple Linear Regression Test

Multiple linear regression aims to determine whether a regression equation that is produced is good for estimating the value of the dependent variable requires proof of the validity of the hypothesis. The following are the results of multiple linear regression analysis conducted by researchers.

Based on the table above, the multiple linear regression equation is generated as follows:

$$Y = 1,436 + 0,211X1 + 0,385X2 + 0,353X3 - 0,002X4 + e$$

1. The analysis produced a constant value of 1.346 for the Employee Engagement variable, assuming that the Inclusive Leadership and Independence variables were both zero.
2. The regression coefficient of the Inclusive Leadership variable (X1) of 0.211 indicates that every one-unit increase in X1 (Inclusive Leadership) will increase Audit Quality by 0.211.
3. The regression coefficient for the Independence variable (X2) is 0.385, indicating that every one-unit increase in X2 (Independence) will increase Audit Quality by 0.385.
4. The regression coefficient of the professional skepticism variable (X3) of 0.353 indicates that every increase of one unit of X3 (professional skepticism) will increase audit quality by 0.353.
5. The regression coefficient of the time budget pressure variable (X4) of -0.002 indicates that every increase of one unit of X4 (time budget pressure) will decrease audit quality by 0.002.

Variable	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
Competence	0,211	0,086	0,24	2,442	0,017
Independence	0,385	0,092	0,363	4,195	0
Professional Skepticism	0,353	0,104	0,37	3,404	0,001
Time Budget Pressure	-0,002	0,044	-0,002	0,046	0,963

Source: Data processed with SPSS (2026)

Table 5.
Heteroscedasticity Test Results

Table 6.
Multiple Linear Regression Test Results

Variable	Sig.
Competence	0,017
Independence Professional	0,000
Skepticism	0,001
Time Budget Pressure	0,963

Source: Data processed with SPSS (2026)

Table 7.
Partial Test Results (t-test)

Model	F	Sig.
Regression	91.772	0,000

Source: Data processed with SPSS (2026)

Table 8.
Simultaneous Test Results (F-test)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,914	0,836	0,827	0,9358

Source: Data processed with SPSS (2026)

Table 9.
Coefficient of Determination (R^2) Test Results

Hypothesis Test

The purpose of the t-test is to see how far the influence of one independent variable individually explains the variation in the dependent variable. This test is the basis for deciding whether to accept or reject a hypothesis in research, taking into account the significance of the constant of each independent variable. The criteria for decision making are: If the one-tailed p -value $> \alpha$ (0.05), then the regression coefficient is not significant and the independent variable is proven to have no effect on the dependent variable, meaning that H_0 is not rejected. If the one-tailed p -value $\leq \alpha$ (0.05), then the regression coefficient is significant and the independent variable is proven to have an effect on the dependent variable, meaning reject H_0 .

1. Based on the table, it can be seen that the significance value for the Competence variable shows a t-statistic of 2.442, which is greater than the t-table value of 1.984, with a significance level of $0.017 < 0.05$. Therefore, it can be concluded that competence has a significant effect on audit quality.
2. Furthermore, the Independence variable has a t-statistic of 4.195, which is greater than the t-table value of 1.984, and a significance value of $0.000 < 0.05$. This indicates that independence has a significant effect on audit quality.
3. The Professional Skepticism variable shows a t-statistic of 3.404, which is greater than the t-table value of 1.984, with a significance value of $0.001 < 0.05$. Thus, professional skepticism has a significant effect on audit quality.
4. Meanwhile, the Time Budget Pressure variable has a t-statistic of -0.046 , which is smaller than the t-table value of 1.984, and a significance value of $0.963 > 0.05$.

Therefore, it can be concluded that time budget pressure does not have a significant effect on audit quality.

The purpose of the F-test is to determine or test whether the regression model equation can be used to see the effect of independent variables on dependent variables. The decision criteria are as follows: If Sig Fa (0.05), then the regression model is significant and can be used, meaning that H0 is rejected. If Sig F a (0.05), then the regression model is not significant and cannot be used, meaning that H0 is not rejected.

Based on the table, the results of the simultaneous test (F-test) show that the calculated F value (F-statistic) is 91.772, which is greater than the F-table value of 2.49, with a significance value of $0.000 < 0.05$. This indicates that the regression model is statistically significant. Therefore, it can be concluded that competence, independence, professional skepticism, and time budget pressure simultaneously have a significant effect on audit quality. In other words, all independent variables jointly influence the dependent variable, namely audit quality.

Coefficient of Determination (R^2)

The R^2 value based on the table shows a result of 0.836. This means that 83.6% of audit quality can be explained by independence, competence, professional skepticism, and time budget pressure, while the remaining 16.4% of audit quality is influenced by other variables not included in this study.

Therefore, based on the results of the tests, the interpretation of the results is :

Auditor competence has a positive and significant effect on audit quality, with a regression coefficient (β) of 0.211, a t-value of 2.442 which exceeds the t-table value of 1.993, and a significance level of $0.017 < 0.05$. Auditors with adequate knowledge, skills, and experience are better able to detect and report misstatements in financial statements reliably. This finding is consistent with previous studies by [Basuki \(2023\)](#), [Savira et al. \(2021\)](#), and [Saifudin et al. \(2022\)](#). According to attribution theory proposed by Fritz Heider, internal factors play a crucial role in shaping individual behavior and performance, including in the auditing context. One of these internal factors is auditor competence, which reflects the level of auditors' knowledge and abilities, enabling them to act professionally in the fields of accounting and auditing. . Competent auditors tend to demonstrate a more critical audit approach, are able to evaluate audit evidence effectively, and can detect potential fraud in the data presented during the audit process. These capabilities contribute to a more effective audit process and lead to higher audit quality ([Rohmawati, 2023](#)).

In addition, auditor independence is also found to have a positive and significant effect on audit quality, with a regression coefficient (β) of 0.385, a t-value of $4.195 > 1.993$, and a significance level of $0.000 < 0.05$. According to auditor theory, auditor independence reflects a mental attitude that is not easily influenced, controlled, or dependent on other parties in performing professional duties. An independent attitude enables auditors to act transparently, objectively, and free from personal interests or external pressures, thereby ensuring that the audit process is conducted professionally. Auditor independence also plays an important role in assisting users of financial statements in decision-making, as the audit opinions issued reflect actual conditions and are considered reliable ([Aziz & Maghfiroh, 2025](#)). Therefore, independence allows auditors to provide objective opinions without external pressure, which in turn enhances the credibility of audit results. This finding is consistent with studies conducted by [Rifoaffa and Zaldin \(2020\)](#), [Basuki \(2023\)](#), and [Sangadah \(2022\)](#).

Furthermore, professional skepticism has a positive and significant influence on audit quality, with a regression coefficient (β) of 0.353, a t-value of 3.404 > 1.993, and a significance level of 0.001 < 0.05. Berdasarkan teori atribusi mengemukakan bahwa karakteristik individu mempengaruhi According to attribution theory, individual characteristics play an important role in shaping auditors' critical attitudes during the audit process, enabling auditors to evaluate audit evidence professionally. A skeptical attitude encourages auditors to remain alert in identifying potential errors and fraud, as well as to conduct a more careful and critical assessment of audit evidence. This condition motivates auditors to raise important questions and perform thorough evaluations throughout the audit process, which ultimately contributes to higher audit quality. Auditors with a high level of professional skepticism tend to be more critical and cautious during audit engagements, leading to improved audit quality. This finding supports the studies by [Agus and Lastanti \(2025\)](#), [Panggabean \(2022\)](#), and [\(Swagotra et al., 2025\)](#).

In contrast, time budget pressure does not have a significant effect on audit quality, as indicated by a regression coefficient (β) of -0.002, a t-value of -0.048 < 1.993, and a significance level of 0.963 > 0.05. The hypothesis in this study does not support the theory applied, namely attribution theory, as time budget pressure does not have a negative effect on audit quality. It can be concluded that the time budget allocated during the audit process does not affect the quality of the audit produced. Time budget pressure imposed on professional and experienced auditors should not influence auditors in performing audit procedures or making audit judgments, so that the resulting audit quality remains high. Limited time budgets may instead motivate auditors to work more effectively and efficiently based on the scope of work agreed upon between the auditor and the client. Even under time pressure, auditors are required to maintain high audit quality by performing their duties in accordance with applicable standards [\(Septiana et al., 2025\)](#). This finding is consistent with studies by [Tarisa et al. \(2025\)](#), [\(Dibyani & Januarti, 2025\)](#), and [Yushal et al. \(2024\)](#), but contradicts the results reported by [Ahmad et al. \(2024\)](#), [\(Damayanti et al., 2025\)](#), and [\(Maldini, 2025\)](#).

CONCLUSION

The results of this study indicate that auditor competence, auditor independence, and professional skepticism have a positive and significant effect on audit quality, while time budget pressure does not have a significant effect. These findings imply that audit quality is predominantly determined by auditors' internal attributes, particularly their competence, independence, and professional skepticism, which play a crucial role in ensuring effective and reliable audit outcomes.

This study has several limitations. First, the research is limited to Public Accounting Firms located in the Tangerang Raya area, which may restrict the generalizability of the findings. Second, the data were collected using a questionnaire-based approach, which relies on respondents' perceptions and may not fully capture actual audit practices. Third, the number of variables examined in this study is relatively limited, potentially leaving out other factors that may also influence audit quality. Therefore, future research is recommended to expand the research area and increase the sample size to enhance the generalizability of the results. In addition, future studies are encouraged to include other relevant variables that may affect audit quality, such as workload, organizational culture, or audit tenure. Moreover, employing more diverse data collection methods, such as interviews or observational approaches, may provide deeper insights and more comprehensive findings regarding the determinants of

audit quality.

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