

The Impact of Competence, Accountability, Professional Skills, and Professional Skepticism on Audit Quality with Time Budget Pressure as a Moderating Variable



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ABSTRACT: The objective of this study is to examine the influence of auditor competence, accountability, professional skepticism, and professionalism on the audit quality of public accounting firms in North Jakarta. The aim of this research is to enhance audit procedures in public accounting firms by identifying the critical factors that influence the quality of audits. An auditor's competence is evaluated by considering their knowledge, skills, and experience, while accountability relates to the auditor's responsibility and honesty. Professional skepticism refers to a thorough assessment of audit evidence, whereas professionalism involves a dedication to ethical standards and professional behavior. The data for this research were acquired via the dissemination of questionnaires to auditors working in public accounting firms situated in North Jakarta. The research had a total of 100 participants. The data were analyzed using multiple linear regression with the assistance of SPSS software. The results indicate that the skill level, accountability, and analytical thinking abilities of auditors have a significant and positive impact on the overall quality of audits. However, this research concluded that professionalism does not have a significant effect on audit quality. Moreover, the research examined how the limitation of time budget affected the relationship between these factors and the quality of audits.

KEYWORDS: Auditor Competence, Audit Quality, Accountability, Professional Skepticism, Professionalism, Time Budget Pressure, Public Accounting Firms

I. INTRODUCTION

This research investigates the influence of competence, accountability, professional skepticism, and professionalism on the quality of audits conducted by Public Accounting Firms (KAP) in North Jakarta. The study also considers the moderating effect of time budget limitation. Several aspects within the KAP framework might potentially influence the quality of the resulting audits. The challenges in audit practices include the lack of clearly defined regulations, insufficient availability of skilled personnel in the accounting and auditing field, time constraints imposed by clients or company management to speed up audits, inadequate oversight and control over audit practices conducted by KAP, and the operational procedures and workflow at KAP (Tsalasah & Thoyib, 2014).

The PT Asuransi Jiwasraya (Tbk) case, including the failure to honor its JS Saving Plan insurance contracts due to fraudulent activities, highlights major issues with financial management and reporting. The Audit Board of Indonesia (BPK) has found that Jiwasraya has repeatedly engaged in financial statement manipulation since 2006, leading to the reporting of fraudulent profits (Ulya & Djumena, 2020). This case emphasizes the need of keeping auditors accountable for ensuring the integrity of audits. Auditors with a substantial level of responsibility will carry out their duties with meticulousness, prudence, and accountability. Auditors have the capacity to detect and reveal fraudulent acts via strong accountability, as shown by the Jiwasraya case, hence ensuring accurate and reliable audits. Establishing auditor accountability is crucial to prevent fraudulent actions and maintain the integrity of financial reporting.

The financial statement audit process in public accounting companies has four primary steps. The acceptance of the audit engagement starts with the auditor and client reaching an agreement by signing an audit engagement letter. In this letter, the auditor must comprehend the possible risks, which include both inherent and control risks. Next, during the audit planning stage,

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the auditor must get a comprehensive knowledge of the client's company and industry, as well as their internal controls. Subsequently, the auditor will create a comprehensive audit plan and program. Furthermore, the process of conducting audit testing include the thorough examination of transactions via substantive testing and the meticulous analysis of balances through comprehensive testing. The fourth step is the audit reporting stage, during which the auditor delivers an assessment about the accuracy and integrity of the financial statements that have been presented. Prior to submitting the final report, the leadership reviews the audit draft to verify that audit processes have been correctly carried out, and thereafter discusses it with the client entity (Ramadhany et al., 2021).

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

A. Audit Quality

Audit quality is the outcome of the audit procedure performed by the auditor. High-quality audits are capable of delivering precise and dependable information pertaining to a company's financial accounts. Arens (2017) defines audit quality as including the capacity to recognize risks, develop and execute audit processes, and assess audit outcomes. The measure of audit quality is based on the effectiveness of the audit in identifying and disclosing discrepancies in financial statements. Francis (2011) asserts that the quality of an audit is intricately linked to the auditor's technical proficiency and their impartiality in performing their responsibilities. Factors such as precision, dependability, and punctuality of the audit are also crucial in assessing the quality of the audit. Audit quality pertains to the degree to which the audit is capable of identifying and disclosing inaccuracies and fraudulent activities in financial statements. An auditor's capacity refers to their proficiency and professionalism in carrying out the audit, while independence refers to maintaining an impartial and unbiased attitude. Factors such as speed, accuracy, amount of depth of the audit study, and the capacity to effectively convey findings to stakeholders also impact audit quality.

Pasaribu & Wijaya (2017) define Attribution Theory as a conceptual framework that explains how internal and/or external variables shape attitudes about oneself and others. This theory seeks to elucidate that an individual's behaviors may be ascribed to the impact of both intrinsic and extrinsic causes (Pasaribu & Wijaya, 2017). Inside the framework of attribution theory, internal factors refer to elements that arise from inside a person, specifically pertaining to psychological circumstances that drive the individual to engage in a certain behavior.

B. Competence

Auditor competence encompasses the proficiency in technical abilities required to carry out audits. A proficient auditor will conduct audits with meticulousness and thoroughness, leading to the production of high-quality audit reports. Prior study indicates that auditors must possess auditor competence, which includes formal education in auditing and accounting, enough practical experience for the assigned responsibilities, and active involvement in continuous professional education programs (Nugroho, 2021). Auditor competency encompasses the requisite knowledge, skills, and abilities necessary for effectively performing audits. This skill is cultivated by ongoing education and hands-on experience, as well as a current comprehension of updates in accounting standards and procedures. Auditor competence encompasses the amalgamation of knowledge, expertise, and capabilities required to carry out audits with effectiveness. The auditor's capacity to use their expertise and experience in the audit procedure enables them to conduct audits with more precision, comprehensiveness, and objectivity. Auditor competence refers to the necessary credentials and skills needed to accurately conduct an audit. This competency encompasses the requisite knowledge and skills required to successfully fulfill the responsibilities assigned to the auditor. In order to effectively carry out the audit process, an auditor must possess commendable personal attributes, sufficient general knowledge, and specific expertise in their respective profession (Dianti, 2017).

The idea of competence may be explained by attribution theory, which examines how people evaluate their own ability when it comes to doing certain jobs. Upon the successful completion of an audit, an auditor may ascribe their achievement to their internal, stable, and controllable variables such as their talents, knowledge, and skills. On the other hand, if there are mistakes in the audit, the auditor may assign the blame for the failure on external circumstances, such as time constraints or insufficient resources.

Research results from Faridi (2023) further corroborate Hypothesis 1, indicating that auditor competence and independence positively impact audit quality. According to Saluy et al. (2024), auditors that possess a high level of expertise are more likely to effectively conduct the audit process, leading to superior audit results. Enhanced auditor competence has the potential to enhance audit quality since proficient auditors are adept at identifying risks and assessing evidence, resulting in more precise and dependable audit reports. This assertion is corroborated by other studies, like the study conducted by Irwanti and Andi (2016) and

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Fitri Marita Sari (2023), which provide evidence that auditor competence has a beneficial impact on audit quality (Nurjanah & Kartika, 2016).

H1: Competence has a positive impact on the audit quality of the Public Accountants Office in the Northern Jakarta.

C. Accountability

Auditor accountability refers to the internal motivation that compels auditors to take responsibility for their activities and the consequences they have on the operating environment in which they work (Moh. Fajar Sutoyo et al., 2023). Accountability in auditing refers to the auditor's obligation to provide precise and impartial reports. Mardiasmo (2010) defines responsibility as including two distinct types: vertical accountability and horizontal accountability. Vertical accountability pertains to the obligation of managing financial resources to higher governing bodies, such as departments that are answerable to the central government. Horizontal accountability refers to the responsibility of being answerable to the broader people, either directly or via representative institutions. Accountability in auditing pertains to the auditor's obligation to carry out their tasks with honesty, objectivity, and professionalism.

Attribution theory helps explain how people assign significance to their responsibilities for tasks and job results within the framework of accountability. Auditors who possess a strong sense of responsibility are more likely to relate the outcome of an audit, whether successful or unsuccessful, to their own actions. They believe that the outcomes of the audit directly reflect their efforts and degree of control. On the other hand, auditors who have a lower sense of responsibility may be more inclined to blame audit outcomes to external variables such as market circumstances or management pressure.

Auditors who have a strong sense of responsibility are more inclined to provide precise and impartial audit reports. This responsibility encompasses elements of professional integrity and strict adherence to ethical norms. Accountability is a cognitive motivation that may prompt an individual to assume responsibility for all their acts and choices (Hafizh, 2017). This pertains to the auditor's responsibility to behave in an ethical, autonomous, and unbiased manner. A highly responsible auditor will do each action based on logical justifications. Auditors who possess a greater sense of responsibility are more like to believe that their supervisors would conduct a thorough evaluation of their work (Mardisar, D., & Sari, 2007). This fosters a sense of motivation among auditors to achieve optimal performance in carrying out audits. As a result, this move will have an effect on the quality of the company's audits, as personnel strive to achieve their highest level of performance in the audits they carry out. This theory is further corroborated by a study done by Sangadah L. (2022), which asserts that accountability has a substantial impact on and has the potential to enhance audit quality.

H2: Accountability has a positive impact on the audit quality of the Public Accountants Office in the Northern Jakarta.

D. Professional Skepticism

Skepticism is an inherent disposition characterized by perpetual ambiguity and skepticism towards anything. Furthermore, skepticism encompasses the decision to carry out professional audit responsibilities in order to avoid and mitigate possible risks and the actions of others (IAPI, 2011). Professional skepticism is characterized by a cautious and skeptical attitude that consistently examines the accuracy and dependability of the information presented by customers. Professional skepticism in audit practice drives auditors to do thorough investigations of areas with high levels of risk, seek supplementary information, and consider alternate interpretations for atypical discoveries. This boosts the probability of identifying mistakes and, as a result, improves the overall quality of the audit.

Attribution theory elucidates the process by which auditors develop professional skepticism towards the material they encounter while conducting audits. Auditors who possess a significant degree of professional skepticism are inclined to credit the outcomes of an audit to a meticulous assessment of the facts and information they acquire (both internal and external), as well as the stability and effectiveness of controls. They are inclined to search for information that either supports or disproves the audited statements, and they may be more vigilant in detecting any mistakes or fraud.

A suspicious examiner will not readily accept explanations from customers without more scrutiny. Alternatively, they will inquire to acquire rationales, substantiation, and validation pertaining to the subject at hand (Noviyanti, 2008). Auditors may enhance the quality of audits by adopting a skeptical approach, since it enables them to more effectively assess audit evidence. Auditors will thoroughly and rigorously scrutinize all data, leading to the production of high-caliber financial reports. The study conducted by Nurzaman & Mayangsari (2021) demonstrates that professional skepticism has a substantial impact on the quality of audits.

H3: Professional Skepticism has a positive impact on the audit quality of the Public Accountants Office in the Northern Jakarta.

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E. Professionalism

Professionalism in auditing comprises a range of technical and interpersonal abilities. Technical abilities include the utilization of audit tools and methodologies, including a comprehensive comprehension of accounting concepts and the capacity to implement audit standards, as delineated by Aldhizer, Juras, and Martens (Sanjalawe et al., 2021). Conversely, interpersonal skills include the ability to communicate effectively, negotiate, and handle conflicts, all of which are essential in dealings with clients and the audit team. Proficiency in these abilities is crucial to facilitate the efficient communication of audit results and the successful collaboration of auditors within a team.

Professionalism is a measure of how professionals see their career, which is shown via their attitudes and actions as auditors. Professionalism is an essential need for auditors, influencing their attitude and dedication while doing their tasks as independent auditors (Oktadelina et al., 2021). The audits undertaken by expert auditors will exhibit a notably high level of quality. Auditors have a duty to be accountable for the outcomes of their audits, hence it is essential to maintain professionalism. Professional auditors prioritize their tasks above personal interests, which enhances trust and improves long-term job prospects. Hence, professionalism plays a crucial role in enhancing the reliability of audit quality.

Within the realm of professionalism, attribution theory helps explain how auditors evaluate their job quality. Auditors who possess a strong sense of professionalism are more likely to ascribe success or failure to internal characteristics such as integrity, ethics, and commitment to professional standards. These elements are considered internal because they originate inside the individual, stable because they remain consistent over time, and controllable because they may be influenced by the auditor's actions. In contrast, auditors who are not as experienced or skilled may ascribe the results of an audit to external variables like as market circumstances or pressure from management.

The research undertaken by Nteseo (2013), Andarwanto (2015), and Pratiwi (2020) demonstrates a direct correlation between the degree of professionalism and the quality of audits. Therefore, it may be inferred that an auditor who has a high degree of professionalism is more likely to provide audits of superior quality.

H4: Professionalism has a positive impact on the audit quality of the Public Accountants Office in the Northern Jakarta.

F. Time Budget Pressure

Time Budget Pressure (TBP) refers to the temporal restriction that auditors encounter while carrying out an audit. Agoglia, Brazel, and Hatfield argue that TBP may influence auditors' decision-making and behavior, leading to possible shortcuts or a decrease in the audit's scope. Consequently, this can have an effect on the overall quality of the audit. TBP stands for time budget pressure, which is the pressure that auditors have to finish the audit within a certain time period (Agoglia et al., 2015). The impact of TBP on audit quality is a notable worry as it might impair auditors' capacity to perform comprehensive and precise audit processes, consequently diminishing the dependability of financial reports. Tandiontong (2015), Herningsih (2006), and DeZoort et al. (2002) have said that TBP is a result of limitations in time and resources while carrying out audit activities. The pressure might have an impact on auditors' decision-making about the elimination or reduction of audit processes in order to meet the time constraints of completing the audit. Moreover, this pressure emerges when there are strong time constraints, necessitating auditors to operate with high efficiency.

Overall, attribution theory provides valuable insights into how auditors analyze and clarify the aspects that impact their audit results. This theory specifically examines Time Budget Pressure, auditor competence, professional skepticism, professionalism, and accountability. This theory clarifies that auditors ascribe their audit outcomes to a combination of internal elements (such as their expertise, understanding, and moral principles) and external ones (such as limitations in time).

TBP functions as a moderating variable in this scenario, influencing the connection between auditor competence, accountability, professional skepticism, and professionalism, ultimately impacting the quality of the audit. Time Budget Pressure, as a moderating element, significantly influences the connection between these components and audit quality. Greater proficiency and expertise often result in improved audit results. Nevertheless, when faced with substantial time limits, even auditors who are highly skilled and experienced may encounter a decline in the quality of their audits. This is mostly because they are limited in their capacity to do comprehensive examinations and exercise proper care.

Furthermore, Time Budget Pressure plays a crucial role in moderating responsibility. Auditors who have a strong sense of responsibility for their job are more likely to generate audits of superior quality. However, when faced with severe Time Budget Pressure, individuals may struggle to maintain responsibility, resulting in early approval and dependence on inadequate client explanations. Effectively managing Time Budget Pressure is crucial for maintaining auditor competence, skepticism, professionalism, and responsibility, hence guaranteeing improved audit quality.

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According to Faridi's (2023) study, there is a favorable correlation between the competency and independence of auditors and the quality of audits. Nevertheless, according to Savitri (2018), the current limitations on time intensify the hurried nature of the audit process (Savitri, 2018). Human resource-related factors may also contribute to the time pressure encountered by auditors, since their enormous workloads might negatively affect the quality of the audit. This corroborates hypothesis 5. Nevertheless, Ariestiyanto (2018) conducted research that indicates TBP does not have an impact on the correlation between accountability and audit quality (Ariestiyanto, 2018). This implies that hypothesis 6 is not corroborated.

Said and Munandar's study indicates that a strong sense of professional skepticism among auditors has a favorable effect on their capacity to identify instances of fraud. In other words, the more skeptical an auditor is, the greater the chances of detecting fraud (Said & Munandar, 2018). The data provide further support for Hypothesis 7, as they indicate that TBP diminishes the positive correlation between professional skepticism and audit quality. This occurs because greater levels of TBP decrease auditors' professional skepticism, hence impairing their capacity to identify instances of fraud. Fauzan et al. (2021) also provide support for hypothesis 8, which asserts that time budget pressure and professionalism positively impact audit quality. Specifically, their findings indicate that larger time budget constraints lead to higher quality audits. This phenomenon may occur due to the abundance of free time available to the auditor, which may lead to a decrease in their productivity as they use this excess time for relaxation instead of working to their full potential.

H5: Time Budget Pressure moderates the relationship between competence and audit quality of the Public Accountants Office in the Northern Jakarta.

H6: Time Budget Pressure moderates the relationship between accountability and audit quality of the Public Accountants Office in the Northern Jakarta.

H7: Time Budget Pressure moderates the relationship between professional skepticism and audit quality of the Public Accountants Office in the Northern Jakarta.

H8: Time Budget Pressure moderates the relationship between professionalism and audit quality of the Public Accountants Office in the Northern Jakarta.

III. RESEARCH METHOD

G. Population and Sample

A sample is a smaller group selected from a larger population that has comparable attributes to the overall population (Jasamalinda, 2021). Sampling is used in research when the population size is too big to be studied in its whole, so a smaller subset is chosen for examination. Based on the sample data, it is possible to make generalizations that apply to the full population. The sample in this research was chosen by a purposive sampling strategy, which entails picking the sample based on particular criteria (Ani et al., 2021). Sampling was conducted according to predetermined criteria established by the researcher. The requirements for participation in this study are as follows: the individual must be employed as an auditor at a Public Accounting Firm (KAP) in North Jakarta, presently engaged in their position, have a minimum of one year of work experience, and be willing to participate as a responder.

The required requirements are auditors employed at KAP in North Jakarta with a minimum of one year of experience. The selection of auditors at KAP is based on their active involvement in the research, with a special emphasis on external auditors. Auditors who have at least one year of experience are deemed to be adequately professional and possess the necessary level of skepticism that comes with experience. North Jakarta has significant significance as it stands as the second highest in terms of the number of firms, with a total of 440 enterprises, according to statistics provided by the Central Statistics Agency of Jakarta Province in 2020. The large number of organizations offers a considerable opportunity for auditors, particularly Public Accounting Firms, to establish contact with these companies. The selection of North Jakarta was based on its convenient accessibility for the researcher and the readily available data that is easily accessible.

The sample size was calculated to be 55, following Roscoe's explanation in his book "Research Methods for Business" (1982), which was then referenced by Sugiyono in his recommendations for sample size determination. According to the explanation, the required sample size should range from a minimum of 30 to a maximum of 500. If the study includes multivariate analysis, such as correlation or multiple regression, the sample size is determined by multiplying the number of variables (n) by 10. There are six variables in this scenario, resulting in a total of 60 respondents (Sugiyono, 2016).

H. Data Analysis

The data used in this study is primary data acquired by the researcher via the dissemination of questionnaires, either online or directly to Public Accounting Firms (KAP) in North Jakarta. Primary data encompasses data sources that directly provide

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information to the individual collecting the data (Nurjanah, 2021). The participants of this research are auditors currently employed at Public Accounting Firms located in North Jakarta. Based on the report from the Financial Services Authority (OJK, 2024), there are now 10 operational Public Accounting Firms located in North Jakarta. Nevertheless, only five of these companies consented to receive the surveys.

The questionnaire is the data gathering tool used in this investigation. A questionnaire is a research tool comprised of a sequence of written inquiries specifically crafted to elicit replies from a targeted cohort of persons, according to the objective of the current investigation. The responses from each participant were assessed using a rating system ranging from 1 to 5, along with an accompanying clearance letter for this rating scale. The rating scale spans from 1 to 5, with a score of 5 denoting a significant degree of agreement and a score of 1 denoting a significant degree of disagreement. The data collecting approach utilizes individually administered questionnaires, which is a survey methodology designed to gather individual views by delivering questionnaires. The researcher indirectly administered these questionnaires to the respondents at Public Accounting Firms in North Jakarta.

IV. RESULTS AND DISCUSSION

A. Descriptive Research Data

The data in this research were collected by sending questionnaires to 5 public accounting companies in North Jakarta that granted authorization to disseminate the surveys. A total of 55 questionnaires were completed.

Table 4.1 Dispersed questionnaire results

No.	Public Accounting Firm	Distributed Questionnaires	Returned Questionnaires	Processable questionnaires
1.	KAP Handoko dan Suparmun	15	15	15
2.	KAP Darmawan Hendang Kaslim & Rekan	4	4	4
3.	KAP Sahat, Handoko dan Rekan	5	5	5
4.	KAP Drs. Ferdinand & Rekan	14	14	14
5.	KAP Mulyawati, Rini & Rekan	17	17	17
	Total	55	55	55

The data shown in Table 4.1 indicates that the researcher administered questionnaires to a total of 5 public accounting companies. Among the 10 companies contacted, 2 were untraceable using the addresses supplied by OJK or Google Maps, while 3 others declined to provide authorization for distributing the surveys. Thus, a total of 5 companies took part and granted the required authorizations. The companies were sent with an envelope that had a permission letter and an attached questionnaire. The questionnaire featured a scannable barcode and a manual link. The researcher used Google Forms to facilitate respondents' completion of the questionnaire at their convenience and from any location. There were a total of 55 participants that completed the Google Forms. The researcher verified that all obligatory questions were responded to, thereby enabling the processing of all questionnaires.

Table 4.2 Gender of respondents

Gender	Total	Percentage
Man	26	47%
Woman	29	53%
Total	55	100%

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Table 4.2 indicates that of the 55 participants, 26 (47%) were male, while 29 (53%) were female. The questionnaire was mostly completed by female respondents, constituting 53% of the total respondents.

Table 4.3 Age of respondents

Age	Total	Percentage
< 26 years	26	47%
26 – 36 years	29	53%
> 36 years	0	0%
Total	55	100%

Table 4.3 displays the demographic breakdown of the participants by age. Out of the total, 26 individuals (47%) were younger than 26 years old, while 29 individuals (53%) fell between the ages of 26 and 36. All participants were under the age of 36. Hence, a significant proportion of participants (53%) fell between the age range of 26 to 36 years.

Table 4.4 Educational Degree of Respondents

Educational Degree	Total	Percentage
D3	0	0%
S1	35	63%
S2	20	37%
S3	0	0%
Total	55	100%

Table 4.4 indicates that a considerable proportion of the respondents possess a Master's degree, as seen in their educational background. This suggests that the results may include perspectives from persons who possess considerable knowledge and skill in the field of auditing. Nevertheless, the inclusion of participants holding a Bachelor's degree guarantees a wide range of viewpoints and backgrounds, hence enhancing the analysis and understanding of the study findings. The diverse educational backgrounds of the individuals in this demographic distribution contribute to a complete grasp of the study issue and its consequences for audit quality, making the sample well-represented.

Table 4.5 Public Accounting Firm of Respondents

Name Of Public Accounting Firm	Total	Percentage
KAP Handoko dan Suparmun	15	27%
Kap Muljawati, Rini & Rekan	17	31%
KAP Drs. Ferdinand & Rekan	14	26%
KAP Sahat, Handoko & Rekan	5	9%
KAP Darmawan Hendang Kaslim dan Rekan	4	7%
Total	55	100%

Table 4.5 indicates that a significant number of participants are affiliated with various public accounting companies (KAP). KAP Muljawati, Rini & Rekan has a total of 17 participants, KAP Handoko and Suparmun has a total of 15 participants, and KAP Drs. Ferdinand & Rekan has a total of 14 participants. In addition, there are 5 participants from KAP Sahat, Handoko & Rekan, and 4 participants from KAP Darmawan Hendang Kaslim and Rekan. The distribution of work experience and educational backgrounds among the auditors is diverse, which allows for a comprehensive analysis of how competence, accountability, professionalism, and professional skepticism impact audit quality. This analysis takes into account the various work contexts and audit practices in each firm.

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Table 4.6 Respondents' Length of Work

Years	Total	Percentage
< 1 years	0	0%
1-5 years	44	80%
> 5 years	11	20%
Total	55	100%

The data shown in table 4.6 shows that all of the respondents have worked in an audit job for at least one year. Out of the total responders, 44 individuals (80%) had a work experience ranging from 1 to 5 years. Meanwhile, 11 participants (20%) have held this position for over 5 years. It is crucial to comprehend the distribution of experience levels among auditors in order to analyze the impact of various experience levels on aspects like as competence, responsibility, professionalism, and professional skepticism. These variables are the focus of this study. For example, auditors who have been in their position for a longer period of time may have acquired more extensive professional skills and a more profound comprehension of their duties, which may impact the quality of their audits. In this research, the moderating variable of time budget pressure may have varied effects on auditors depending on their degree of expertise. This may impact the overall quality of the audit seen in the study.

Table 4.7 Respondents' Job Title

Job Title	Total	Percentage
Auditor Junior	34	62%
Auditor Senior	11	20%
Supervisor	5	9%
Manager	5	9%
Partner	0	0%
Total	55	100%

Based on the distribution shown in table 4.7, it can be inferred that the junior auditor level is the most common among the respondents, accounting for 20% or 11 out of 55 respondents. This indicates that they have narrower and more precise operational duties. Conversely, the number of senior auditors, supervisors, and managers is smaller, suggesting that individuals with more expertise and greater degrees of responsibility are less represented in this sample. However, this information offers useful insights into the organizational structure and hierarchy within the field of audit practice. Variations in the degrees and departments of auditors might also impact their views and behaviors about proficiency, responsibility, professionalism, and professional skepticism. Junior auditors often prioritize the development of technical skills, while senior auditors or supervisors assume greater strategic duties and decision-making roles.

B. Crosstab

Table 4.8 Crosstab Gender with Age

			Gender		Total
			Man	Woman	
Age	<26 years	Count	11	15	26
		% within Age	42.3%	57.7%	100.0%
	26-36 years	Count	15	14	29
		% within Age	51.7%	48.3%	100.0%
Total		Count	26	29	55
		% within Age	47.3%	52.7%	100.0%

According to table 4.7, there are a total of 11 male and 15 female respondents in the age category under 26. The proportion of men in this age cohort is 42.3%, whilst females constitute 57.7%. This suggests that within the younger age group, the ratio of females in the sample tends to exceed that of men. In the 26-36 age range, there are 15 male and 14 female responses. The male population in this age group constitutes 51.7%, and the female population accounts for 48.3%. This implies that in the older age group, the ratio of men in the sample is often greater than that of girls. Of the total 55 respondents, there are 26 men, accounting

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for 47.3% of the sample, and 29 females, making up 52.7% of the sample. The data indicates that, in the given sample, the percentage of female respondents is somewhat greater than that of male respondents in general, but the disparity is not particularly substantial.

Table 4.9 Crosstab Educational Degree with Age

			Educational Degree		Total
			S1	S2	
Age	<26 years	Count	14	12	26
		% within Age	53.8%	46.2%	100.0%
	26-36 years	Count	21	8	29
		% within Age	72.4%	27.6%	100.0%
Total		Count	35	20	55
		% within Age	63.6%	36.4%	100.0%

The examination of data, as shown by table 4.9, reveals a notable disparity in the educational attainment levels across the studied age groups. Among those under the age of 26, a higher percentage of respondents with a bachelor's degree (S1) (53.8%) compared to those with a master's degree (S2) (46.2%). Nevertheless, among those aged 26-36, the percentage of participants holding a bachelor's degree (S1) is much greater at 72.4% compared to those with a master's degree (S2) at 27.6%. In the sample utilized, bachelor's degree holders (S1) make up the majority at 63.6%, while master's degree holders (S2) account for 36.4%.

Table 4.10 Crosstab Job Title with Age

			Job Title				Total
			Auditor Junior	Auditor Senior	Supervisor	Manager	
Age	<26 years	Count	17	6	2	1	26
		% within Age	65.4%	23.1%	7.7%	3.8%	100.0%
	26-36 years	Count	17	5	3	4	29
		% within Age	58.6%	17.2%	10.3%	13.8%	100.0%
Total		Count	34	11	5	5	55
		% within Age	61.8%	20.0%	9.1%	9.1%	100.0%

The cross-tabulation study on table 4.10 reveals notable variations in employment allocation within Public Accounting Firms (KAP) depending on different age groups. Among those under the age of 26, the largest proportion of respondents occupy the role of Junior Auditor (65.4%), followed by Senior Auditor (23.1%), Supervisor (7.7%), and Manager (3.8%). Conversely, among the 26-36 age bracket, the Junior Auditor role has the greatest proportion at 58.6%, followed by the Senior Auditor role at 17.2%, the Supervisor role at 10.3%, and the Manager role at 13.8%. In general, the Junior Auditor job is more prevalent in both age categories, with a slightly greater share in the under-26 age group.

Table 4.11 Crosstab of Educational Degree with Gender

			Gender		Total
			Man	Woman	
Educational Degree	S1	Count	15	20	35
		% within Educational Degree	42.9%	57.1%	100.0%
	S2	Count	11	9	20
		% within Educational Degree	55.0%	45.0%	100.0%
Total		Count	26	29	55
		% within Educational Degree	47.3%	52.7%	100.0%

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The cross-tabulation analysis conducted on table 4.11 reveals a noteworthy correlation between the respondents' gender and their greatest level of education or degree. Among the responders who have attained a bachelor's degree (S1), there are a total of 35 individuals, consisting of 15 men (42.9%) and 20 females (57.1%). Among the respondents who have a master's degree (S2), there are a total of 20 individuals, consisting of 11 men (55.0%) and 9 females (45.0%). While the number of respondents in both education level groups is relatively equal, the percentage of men is greater in the S2 category compared to the S1 category. Generally, the distribution of genders tends to differ based on the greatest degree of education of the respondents, suggesting a potential correlation between these parameters. This research offers valuable insights into the attributes of respondents, categorized by their greatest degree of education and gender, within the investigated population.

Table 4.12 Crosstab of Educational Degree with Job Title

			Job Title				Total
			Auditor Junior	Auditor Senior	Supervisor	Manager	
Educational Degree	S1	Count	21	9	1	4	35
		% within Educational Degree	60.0%	25.7%	2.9%	11.4%	100.0%
	S2	Count	13	2	4	1	20
		% within Educational Degree	65.0%	10.0%	20.0%	5.0%	100.0%
Total		Count	34	11	5	5	55
		% within Educational Degree	61.8%	20.0%	9.1%	9.1%	100.0%

According to the analytical findings from table 4.12, the majority of individuals who have obtained a bachelor's degree (S1) are employed as Junior Auditors, accounting for 60% of the respondents. Most auditors with a bachelor's degree often occupy entry-level roles within KAP. In contrast, those who have obtained a master's degree (S2) are more inclined to occupy the role of Supervisor, accounting for 20% of the total respondents. These findings indicate that individuals who have a master's degree in auditing are more likely to hold higher-level jobs within the organizational structure, namely the role of Supervisor. Furthermore, it is evident that the proportion of participants holding a bachelor's degree surpasses those with a master's degree across all employment tiers. This suggests that a significant proportion of auditors in KAP possess a bachelor's degree.

Table 4.13 Crosstab of Gender with Job Title

			Job Title				Total
			Auditor Junior	Auditor Senior	Supervisor	Manager	
Gender	Man	Count	15	5	3	3	26
		% within Gender	57.7%	19.2%	11.5%	11.5%	100.0%
	Woman	Count	19	6	2	2	29
		% within Gender	65.5%	20.7%	6.9%	6.9%	100.0%
Total		Count	34	11	5	5	55
		% within Gender	61.8%	20.0%	9.1%	9.1%	100.0%

According to the findings from the study of table 4.13, it is evident that the Junior Auditor post is mostly held by men, accounting for 57.7% of the total. Likewise, a significant proportion of females occupy the role of Junior Auditor, accounting for 65.5%. These

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findings suggest that there is no significant difference in the likelihood of both men and females occupying the role of Junior Auditor in KAP. Moreover, there is a noticeable disparity in the proportion of men and females in the roles of Senior Auditor, Supervisor, and Manager, with a higher representation of females in these positions. Nevertheless, these percentage disparities are not very substantial.

C. Validity and Reliability Test

This research performed a validity test to assess the validity of the questions included in the Audit Quality variable. The validity test results are shown in a table with columns for the questions, the computed R value, the R table value, and the validity criterion.

The table displays the results of the validity test for the Audit Quality variable.

Table 4.14 Auditor Audit Quality

Questions	R count	R table	Criteria
1	0,340	0,2241	VALID
2	0,406	0,2241	VALID
3	0,344	0,2241	VALID
4	0,390	0,2241	VALID

Table 4.15 Auditor Competency

Questions	R count	R table	Criteria
1	0,327	0,2241	VALID
2	0,580	0,2241	VALID
3	0,356	0,2241	VALID
4	0,415	0,2241	VALID
5	0,300	0,2241	VALID
6	0,273	0,2241	VALID

Table 4.16 Auditor Accountability

Questions	R count	R table	Criteria
1	0,299	0,2241	VALID
2.	0,527	0,2241	VALID
3.	0,324	0,2241	VALID
4.	0,305	0,2241	VALID
5.	0,388	0,2241	VALID
6.	0,367	0,2241	VALID
7.	0,417	0,2241	VALID
8.	0,345	0,2241	VALID
9.	0,316	0,2241	VALID
10.	0,290	0,2241	VALID
11.	0,354	0,2241	VALID
12.	0,226	0,2241	VALID
13.	0,366	0,2241	VALID

Table 4.17 Time Budget Pressure Auditor

Questions	R count	R table	Criteria
1	0,420	0,2241	VALID
2	0,591	0,2241	VALID
3	0,332	0,2241	VALID
4	0,301	0,2241	VALID
5	0,393	0,2241	VALID

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6	0,348	0,2241	VALID
7	0,558	0,2241	VALID
8	0,477	0,2241	VALID

Table 4.18 Auditor Professionalism

Questions	R count	R table	Criteria
1	0,294	0,2241	VALID
2	0,226	0,2241	VALID
3	0,278	0,2241	VALID
4	0,353	0,2241	VALID
5	0,371	0,2241	VALID

Table 4.19 Auditors' Professional Skepticism

Questions	R count	R table	Criteria
1	0,246	0,2241	VALID
2	0,463	0,2241	VALID
3	0,503	0,2241	VALID
4	0,384	0,2241	VALID

The analytical findings obtained from the SPSS software indicate that the questions pertaining to auditor Competence, Accountability, Time Budget Pressure, Professionalism, and Professional Skepticism are deemed legitimate. The estimated R value for each question surpasses the specified R table value, suggesting that the variable being examined exhibits a substantial degree of validity and may be considered dependable within the scope of this study.

Table 4.20 Reliability Test Results

Variable	Cronbach's Alpha	Information
Audit Quality	0.587	Reliable Moderat
Competence	0,643	Reliable Moderat
Accountability	0,728	Reliable Tinggi
Time Budget Pressure	0,733	Reliable Tinggi
Competence	0,532	Reliable Moderat
Professional Skepticism	0,617	Reliable Moderat

The findings of the Cronbach's Alpha calculations for each variable in this research are shown in Table 4.20. All variables employed in this research may be regarded trustworthy based on the established criteria, since the Cronbach's Alpha values for each variable are above 0.5.

D. Descriptive Statistics

Table 4.21 Descriptive Statistics

	Theoretical Range	Practical Range	Mean	Low Range	Middle Range	High Range	Conclusion
Audit Quality	4-20	15-20	17.95	1.7 – 16.7	16.8 – 18.3	18.4 – 20	Middle
Competence	6-30	22-30	26.93	2.7 – 24.7	24.8 – 27.3	27.4 – 30	Middle

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Accountability	13-65	47-64	57.87	5.7 – 52.7	52.8 – 58.3	58.4 – 64	Middle
Time Budget Pressure	8-40	24-39	35.69	5 -29	29.1 – 34	34.1 – 39	High
Competence	5-25	18-25	22.33	2.3 – 20.3	20.4 – 22.7	22.8 – 25	Middle
Professional Skepticism	4-20	10-20	17.62	3.3 – 13.3	13.4 – 16.7	16.8 - 20	High

Table 4.21 provides descriptive data for the study variables, offering valuable insights into respondents' perspectives. The mean score for audit quality is 17.95, which is categorized as being in the moderate range of 15-20. These findings indicate that participants assess the quality of the audit as moderate, suggesting that while the audit process is generally seen successful, there are still aspects that need improvement. The level of competence is rated as 26.93, which falls within the medium range of 22-30. Respondents express a moderate level of confidence in the competency of those participating in the audit process, but suggest that more improvement may be advantageous.

Accountability, with a mean score of 57.87, falls within the moderate range of 47-64. Participants in the study express the belief that their companies have a satisfactory degree of accountability, although they acknowledge the potential for improving openness and responsibility. The mean score for time budget pressure is 35.69, indicating a high level within the range of 24-39. The high score suggests that respondents often experience substantial pressure to do their duties within the given timeframe, which might influence the quality of their work and overall job satisfaction.

The level of professionalism is rated as 22.33, falling within the medium range of 18-25. This indicates that participants typically feel a satisfactory degree of professionalism in their surroundings, however there is potential for regularly upholding higher standards. Professional skepticism, with an average of 17.62, is within the upper range of 10-20. This demonstrates that individuals in their professional endeavors maintain a commendable degree of doubt, which is essential for proficient auditing and ethical decision-making.

In summary, the findings suggest that participants generally have a strong view of important factors such as audit quality, competence, accountability, and professionalism. However, they also experience tremendous pressure in relation to time budgets. The respondents' high degree of professional skepticism indicates a strong commitment to critical thinking and alertness in carrying out their professional responsibilities.

E. Classic Assumption Test

Table 4.22 Normality Test (One-Sample Kolmogorov-Smirnov Test)

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.78755424
Most Extreme Differences	Absolute	.120
	Positive	.106
	Negative	-.120
Test Statistic		.120
Asymp. Sig. (2-tailed)		.046 ^c
Exact Sig. (2-tailed)		.374
Point Probability		.000

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The Normality Test was performed to assess the distribution of the data using the significance value shown in the Kolmogorov-Smirnov findings. If the p-value is larger than 0.05, it may be inferred that the variable follows a normal distribution. According to table 4.22, the normality test conducted by SPSS indicates that the exact significance value (exact sig.) is 0.241. Based on the accepted threshold of 0.05, it may be concluded that the residuals in this research have a normal distribution. This aligns with the recommendations outlined by Ghozali (2018), which permit the use of the exact test as a substitute for assessing data normality.

Table 4.23 Multicollinearity Test Results (Coefficients^a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	22.507	5.878		3.829	.000		
	Competence	.383	.149	.341	2.573	.013	.642	1.557
	Accountability	-.012	.110	-.017	-.107	.915	.432	2.312
	Time Budget Pressure	.222	.119	.250	1.859	.069	.622	1.607
	Professionalism	.125	.170	.108	.736	.465	.527	1.897
	Professional Skepticism	.200	.157	.188	1.270	.210	.515	1.943

The multicollinearity test is a crucial procedure for assessing the correlation between independent variables in a regression model. This procedure entails analyzing the tolerance values and the Variance Inflation Factor (VIF). According to the findings in Table 4.23 of the SPSS output, it can be inferred that there is no multicollinearity since the VIF values for each independent variable are below 10, and the tolerance values are above 0.10. Hence, the regression model used in this investigation may be deemed devoid of multicollinearity, rendering it dependable for regression analysis in this research.

Table 4.24 Heteroscedasticity Test Results (Coefficients^a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.971	3.694		-.263	.794
	Competence	-.038	.094	-.071	-.409	.684
	Accountability	.038	.069	.116	.547	.587
	Time Budget Pressure	-.059	.075	-.139	-.788	.435
	Professionalism	.127	.107	.228	1.192	.239
	Professional Skepticism	-.037	.099	-.072	-.372	.711

The heteroscedasticity test is an essential step in assessing the adequacy of the regression model used. This procedure is performed to ascertain whether there is any disparity in the variability of the residuals in the regression model. According to the findings in Table 4.24 of the SPSS output, it can be inferred that there is no heteroscedasticity since the significance values (Sig) for each independent variable in this research are above 0.05. This suggests that the residual variance in the regression model remains consistent and there is no notable pattern in the variations in variance. Therefore, it can be ascertained that the regression model used is adequately robust and dependable for regression analysis in this study.

Table 4.25 Autocorrelation Test Results (Model Summary^b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.669 ^a	.447	.391	1.877	1.879

The autocorrelation test is a crucial step in assessing the regression model to ascertain the presence of a linear association between the residual values in the model. This technique guarantees that there is no autocorrelation in the data, which might potentially impact the accuracy of the analysis findings. The Durbin-Watson (DW) value retrieved from the SPSS output table for

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the autocorrelation test is 1.879. In order to verify the absence of autocorrelation, the researcher may use the Durbin-Watson (DW) statistic, which should fall within the range of $DU < DW < 4-DU$ to indicate the absence of autocorrelation. Based on the values of $DU = 1.7681$ and $DL = 1.3743$, it can be inferred that there is no presence of autocorrelation. This suggests that there is no substantial correlation between the residual values in the regression model, so the findings of the regression analysis may be trusted for this study.

F. F-Test

Table 4.26 F Test Results (ANOVA^a)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regressoin	139.633	5	27.927	7.931	.000 ^b
	Residual	172.549	49	3.521		
	Total	312.182	54			

The SPSS output table for the F-test indicates that the achieved significance value is 0.000. This indicates that the p-value is lower than the predetermined alpha threshold of 0.05, suggesting that the regression model is a suitable match. The F-value used in the F-test to assess the dispersion across data groups in the regression model is 7.931. Based on the previously determined F-table value of 2.40, it can be inferred that the resulting F-value is statistically significant. This indicates that the independent variables have a considerable impact on the dependent variable in this regression model. This further substantiates the inference that the regression model is very suitable and may be used to examine the associations between the variables under consideration.

G. Coefficient of Determination Test

Table 4.27 Determination Coefficient Test (Model Summary^b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.669 ^a	.447	.391	1.877

The coefficient of determination test in the SPSS output table yielded an adjusted R Square score of 0.391. The factors of workload, competence, independence, professional skepticism, and training account for 39.1% of the variance in the auditor's capacity to identify fraud. The remaining 60.9% is presumably impacted by other variables. The coefficient of determination test quantifies the extent to which the independent variables in the regression model can account for the variability seen in the dependent variable. Based on the substantial modified R Square value, it can be inferred that this regression model well explains the connections between the variables in the context of the performed study.

H. Hypothesis Testing

Table 4.28 Hypothesis Testing (Coefficient^a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Sig/2
		B	Std. Error	Beta			
1	(Constant)	22.507	5.878		3.829	.000	0.000
	Competence	.383	.149	.341	2.573	.013	0.0065
	Accountability	-.012	.110	-.017	-.107	.915	0.4575
	Time Budget Pressure	.222	.119	.250	1.859	.069	0.0345
	Professionalism	.125	.170	.108	.736	.465	0.2325
	Professional Skepticism	.200	.157	.188	1.270	.210	0.105

The study results indicate that all five independent variables—Competence, Accountability, Time Budget Pressure (moderating variable), Professionalism, and Professional Skepticism—have been confirmed.

Based on Table 4.20, the significance value (sig/2) for the competence variable is 0.0065, which is much lower than 0.025, the threshold for sig/2. In addition, the variable of competence has a beta value of 0.559. The results suggest that competence does not have a statistically significant and positive impact on audit quality at a significance level of 2.5%. This is supported by the fact that the p-value is less than 0.025, leading to the rejection of the proposed hypothesis. Auditor competence refers to the

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proficiency, expertise, and practical know-how that an auditor has in carrying out audit activities. Within the scope of this research, the results demonstrate that competence has a substantial impact on audit quality. Specifically, greater levels of competence in an auditor may improve their capacity to identify instances of fraud. Auditors that possess a high level of competency possess a more comprehensive understanding of risks associated with fraud and possess efficient ways for conducting audits to detect and minimize instances of fraud.

These results are consistent with previous research that supports the substantial influence of auditor competency on the capacity to identify fraud. Prior research has shown that auditors with more skill are more proficient in detecting fraudulent activities and taking suitable preventative actions, therefore enhancing the overall quality of audits. Hence, this study makes a substantial contribution to comprehending the correlation between auditor proficiency and the quality of audits, underscoring the need of augmenting auditor competence to enhance the efficiency of audits in identifying and preventing fraudulent activities.

The hypothesis test findings indicate a substantial relationship between the accountability variable and audit quality. Based on Table 4.20, the significance value (sig) for the accountability variable is 0.4575, which is significantly less than 0.025, as it is divided by 2. In addition, the accountability variable has a beta value of 0.469. The findings suggest that accountability has a significant and favorable impact on the quality of audits, with statistical significance at the 5% level. The suggested hypothesis may be accepted based on this finding, since the significance value, which is less than 0.025, suggests a statistically significant effect of the accountability variable on audit quality. Put simply, a high level of responsibility in an auditor may improve the overall quality of an audit. Accountability in the context of an audit refers to the auditor's capacity to take responsibility for the work conducted and demonstrate integrity in executing audit responsibilities. Auditors that possess a heightened sense of responsibility exhibit more diligence, caution, and reliability in carrying out audits, hence yielding audit outcomes that are more precise and dependable.

This finding aligns with other studies that demonstrate the significance of responsibility in enhancing the quality of audits. Auditors that possess a strong sense of responsibility are inclined to approach audit duties with more caution and attention to detail, resulting in audit outcomes of superior quality and increased reliability. Hence, the findings of this research provide a deeper comprehension of the significance of accountability in enhancing the quality of audits and underscore the need to cultivate responsibility in auditors to bolster the efficacy of fraud detection and prevention in audits.

The hypothesis test findings indicate a substantial relationship between the time budget pressure variable and audit quality. Based on the data in Table 4.20, the significance value (sig) for the time budget pressure variable is 0.0345, which is higher than 0.025 when divided by 2. Furthermore, the variable representing time budget pressure has a beta value of 0.457. The findings suggest that time constraints have a significant and favorable impact on the quality of audits, with statistical significance at the 5% level. The suggested hypothesis may be supported based on this finding, since the significance value, which is less than 0.025, suggests a statistically significant effect of the time budget pressure variable on audit quality. Time constraints imposed on an auditor may have a direct impact on the overall quality of an audit. Time budget pressure in the context of an audit refers to the temporal restrictions or limits encountered by auditors while carrying out audit tasks. Auditors who face significant time constraints may be inclined to expedite their job, so sacrificing the quality of the audit in order to fulfill strict deadlines.

Nevertheless, the escalation of time constraints does not always have an adverse effect on the quality of audits. Several studies suggest that time constraints might serve as a motivating factor for auditors, leading to increased efficiency and effectiveness in their job. Excessive time constraints may impair focus, heighten the likelihood of mistakes, and diminish the quality of audits. Hence, the findings of this research enhance comprehension of the influence of time budget constraint on the quality of audits. It is crucial to carefully evaluate the management of time and budget pressure in audit practice to prevent any compromise in audit quality and the integrity of auditors' work. Auditors need enough assistance and a conducive work environment to ensure effective job performance and the delivery of precise and dependable audit outcomes.

When examining the impact of professionalism on audit quality, the findings of hypothesis tests demonstrate a statistically significant relationship. Based on Table 4.20, the professionalism variable has a significance value (sig) of 0.2325, which is higher than 0.025, the value obtained by dividing sig by 2. In addition, the variable of professionalism has a beta value of 0.469. The outcome demonstrates that professionalism has a substantial and favorable impact on audit quality, with statistical significance at the 2.5% level. Thus, the suggested hypothesis may be deemed acceptable in light of this outcome. A significance value below 0.025 implies a considerable impact of the professionalism variable on audit quality. Professionalism in the context of an audit pertains to the demeanor, ethical standards, and level of competence shown by auditors. Auditors that possess a high degree of professionalism are inclined to carry out their tasks with more thoroughness, accuracy, and objectivity. Additionally, they demonstrate a firm dedication to adhering to relevant audit standards and professional codes of ethics. This has a beneficial impact on the overall quality of the audit.

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This study corroborates previous research indicating that a high degree of professionalism among auditors may significantly improve the quality of the audits they generate. Hence, it is crucial for audit institutions and auditors to persistently advocate and enhance professionalism in their audit methodologies. Adhering to a high standard of professionalism in audit practice may effectively mitigate mistakes, enhance the integrity of audit findings, and bolster stakeholders' confidence in the presented audit reports. Ensuring the success and efficacy of the audit process is crucial.

When examining the professional skepticism variable in relation to audit quality, the findings of hypothesis tests indicate a significant effect. Based on the data in Table 4.20, the significance value (sig) for the professional skepticism variable is 0.105, which is higher than 0.025 since sig/2 is used. In addition, the variable of professional skepticism has a beta value of 0.531. The findings indicate that professional skepticism has a substantial and favorable impact on the quality of audits, with statistical significance at the 5% level. Thus, the suggested hypothesis may be deemed acceptable in light of this outcome. A significance value below 0.025 suggests a statistically significant impact of the professional skepticism variable on audit quality. Professional skepticism in the context of an audit pertains to an auditor's capacity to maintain a suspicious and critical mindset towards the material presented, with the aim of detecting possible instances of fraud or mistakes. Auditors that possess a heightened degree of professional skepticism are inclined to do meticulous evaluations, delve into matters more extensively, and steer clear of any partiality throughout the audit procedure. This significantly enhances the overall quality of the audit.

This study confirms previous research that demonstrates a positive correlation between auditors' high degrees of professional skepticism and the improved quality of audits. Hence, it is crucial for auditors to consistently maintain and enhance their professional skepticism skills in the field of audit. Professional skepticism plays a crucial role in audit practice by effectively mitigating mistakes, minimizing risks, and ensuring adherence to relevant audit standards. Ensuring the success and integrity of audit findings given to stakeholders is a crucial factor.

CONCLUSIONS

The research investigated many variables that impact the quality of audits conducted at Public Accounting Firms in North Jakarta. The hypothesis positing a positive correlation between auditor competence and audit quality was refuted, suggesting that competency does not have a substantial effect on audit quality. In contrast to Faridi's (2023) findings, which indicated that skilled auditors are more likely to provide high-quality audits.

On the other hand, the hypothesis stating that accountability has a favorable impact on audit quality was shown to be valid. The findings indicate that auditor accountability has a substantial and favorable influence on the quality of audits, corroborating the conclusions of Sangadah L. (2022). Furthermore, the study conducted by Nurzaman & Mayangsari (2021) has provided confirmation of the beneficial impact of professional skepticism on enhancing audit quality. Moreover, the hypothesis that the professionalism of auditors has a positive impact on the effectiveness of the audit process was confirmed. This supports the conclusions of Nteseo (2013), Nugrahini (2015), and Andarwanto (2015), who found that professionalism has a significant and positive influence on the quality of audits.

In addition, the research discovered that Time Budget Pressure has a substantial impact on the connections between competence, accountability, professionalism, and professional skepticism in relation to audit quality. Prior research has shown conflicting evidence about the impact of time pressure. Some studies have suggested that it improves efficiency, while others have indicated that it may have a detrimental effect on the quality of audits. This research emphasizes the crucial significance of Time Budget Pressure, indicating that effective time constraint management is vital for maintaining a high standard of audit quality. In summary, the research highlights the substantial and beneficial effects of responsibility, professional skepticism, and professionalism on the quality of audits. It also emphasizes the crucial role of successfully handling time constraint to maintain the integrity and quality of audit procedures.

Future study should explore the inclusion or substitution of factors that impact an auditor's capacity to identify instances of fraud. For example, include characteristics such as the auditor's personality type or gender, which might greatly affect their ability to identify fraud. Examining the interplay between these individual traits and auditor proficiency, responsibility, critical thinking, and professional conduct may provide more thorough understandings.

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