

Time Budget Pressure Effect, Auditor Ethics, Audit Fee and Auditor's Working Experiences on Audit Quality

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ABSTRACT

Audit quality is the probability of an auditor finding and reporting an error or fraud in a client's accounting system. It is critical to ensure that the accounting profession fulfills its responsibilities to the public in producing reliable and quality audit reports. This study aims to test and obtain empirical evidence, audit ethics, audit fees, and work experience of auditors on audit quality at public accounting firms in Bali. The population in this study were 117 auditors at the Public Accounting Firm in Bali listed in the IAPI Directory in 2020, with a total sample of 67 respondents from 16 Public Accounting Firms obtained by the non-probability sampling method with purposive sampling technique. The data analysis technique used is multiple linear regression analysis. The results showed that time budget pressure and auditor ethics affects audit quality, while audit fees and auditor work experience do not affect audit quality. Further research can be developed by adding other variables that can affect audit quality.

Keywords: Audit Quality, Time Budget Pressure, Audit Ethics, Audit Fees, Auditor Working Experiences

INTRODUCTION

At the end of each period, companies publish financial reports to overview their financial position, providing the information needed by internal and external parties. Financial reports have an important role in decision-making, so the financial statements are expected to be fair. To prove it, company management requires the services of a third party, namely an independent auditor, to examine the constraints of the financial statements and confirm that the financial statements are accountable.

Auditors and public accountants who provide the audit assurance services are responsible for the accountability of financial statements produced by management. A company widely uses the auditor's services to audit its financial statements, with which the financial statements will be free from material misstatement. In carrying out their duties, auditors must be guided by the Public Accountant Professional Standards (SPAP), and public accountants must also comply with the relevant public accountant code of ethics. From the public accounting profession, the public expects a free and unbiased judgment favoring the information presented by the company's management in financial statements.

Therefore, the auditor must conduct a quality audit so that can reduce the misalignment that occurs between management and owner. The number of cases of companies that "fall" in business failures associated with auditor failure, this threatens the credibility of the report finance. This threat further affects public perception, especially users of financial statements on audit quality.

Audit quality deals with the probability of an auditor finding and reporting fraud in a client's accounting system (Tandiontong, 2016). It is very important to ensure that the accounting profession fulfills its responsibilities to investors, the public, the government, and other parties by upholding high ethics. High audit quality will produce financial reports that can be trusted as a basis for decision-making. It affects the appropriateness of decisions made by parties outside the company.

Time budget pressure is a condition when auditors are under pressure to complete audit assignments under the agreed budget (Said & Munandar, 2019). Tight time budget pressures often cause auditors to leave important parts of the audit program, leading to a decline in audit quality. Even though it is strictly applied, auditors who hold full auditor ethics will still tend to carry out important audit procedures to meet targets to achieve audit time. When time budget pressure gets higher and passes the workable level, it negatively affects audit quality (Zam & Rahayu, 2015). This is also in line with Dewi, Putra, and Sunarwijaya (2019), and lestari (2017), stating that competence has a negative effect on audit quality, inversely proportional to Assidiqi (2019), showing that budgetary pressure time affects audit quality.

Ethics is a high moral commitment outlined in the form of special rules, moral principles and actions as the basis for one's actions, so that what a person does is seen by the community as a commendable act and increases the dignity and honor, including in improving audit quality (Khadilah, Purnamasari, & Gunawan, 2015). An auditor's ethics significantly contributes to the quality of the resulting audit. Professional accountants have binding guidelines, such as a code of ethics (IAPI Code of Ethics), providing them with a clear direction and the right decisions. Each auditor is expected to adhere to established professional ethics to avoid unfair competition situations. Wijiantara (2019), Tarung (2019), Assidiqi (2019), and Lestari (2017) prove empirically that auditor ethics has a positive effect on audit quality, inversely proportional to research conducted by Widyastuti (2019) that auditor ethics has a negative effect on audit quality.

Audit fee also affects auditors carrying out their work. Many factors affect the size of the audit fee, including the size of the client, the location of the public accounting firm (KAP), client needs, duties and responsibilities according to law, independence, level of expertise, and the length of time required. The audit fee is remuneration and reimbursement for the amount of loss incurred during the audit. In the code of ethics for Indonesian accountants professional fees should not depend on the results or findings of the implementation of these services; however, several studies have found a relationship between audit quality and audit fees. Dewi, Putra, and Sunarwijaya (2019), Wulandari and Wirakusuma (2017) and Lestari (2017) proved that audit fees have a positive effect on audit quality but are inversely related to research conducted by Sari (2018), Widyastuti (2019), and Assidiqi (2019), contending that audit fees have no effect on audit quality.

The experience of an auditor also has a major influence on audit quality. Experienced persons are those who have experience in auditing financial statements, as seen from the length of time they work, the number of assignments performed or the types of companies they handle. The government requires work experience of at least three years as an accountant with a good reputation in the audit sector to obtain a license in the public accounting profession. Dewi, Putra, and Sunarwijaya (2019) and Widyastuti (2019) found that auditor work experience has a positive effect on audit quality, but is inversely proportional to research conducted by Tarung (2019) concluding that auditor work experience has no effect on audit quality.

LITERATURE REVIEW

Attribution Theory

Heider (1958), the theory's originator, defines attribution theory as a theory that explains one's behavior. This theory refers to how a person explains the causes of other people's behavior, either internally (traits, characters, attitudes), or externally (the pressure of certain situations or circumstances) (Ayuningtyas & Pamudji, 2012).

Attribution theory explains that there are behaviors related to individual attitudes and characteristics. The behavior determines one's attitudes or characteristics and predicts how one deals with certain situations. In life, one will form ideas about other people and surrounding situations that cause one's behavior in social perceptions called dispositional attributions and situational attributions. Ayuningtyas and Pamudji (2012) explained that dispositional attributions or internal causes refer to aspects of individual behavior that exist within a person, such as personality, self-perception, abilities, motivation, while situational attributions or external causes refer to the surrounding environment that can influence behavior, such as social conditions, social values, and views of society. In other words, every action or idea is influenced by one's internal and external factors.

A famous psychologist, Harold Kelley (Luthans, 2005), emphasized that attribution theory deals with the cognitive process in which individuals interpret behavior in relation to certain parts of the relevant environment. Attribution theorists assume that humans are rational and driven to identify and understand causal structures and their environment, which characterizes attribution theory. This study investigates the internal attributions that affect auditors in carrying out audit tasks. The behavior strongly influences the quality of an auditor's audit. Basically, the personal characteristics of an auditor are one of the determinants of the audit quality results.

Theory of Attitudes and Ethical Behavior

Behavior is determined by attitudes, social rules and habits. Attitude consists of a cognitive component effective component and behavioral component. By knowing

someone's attitude, it will be possible to predict their response or behavior toward a certain problem or condition (Saragih, Rialdy, & Nainggolan, 2021). Cognitive component such as belief, effective component related to what is felt, while behavioral component explains how a person could behave towards an attitude. One's attitude predicts one response or behavior regarding the problem or situation at hand. The formation or change of attitude is determined by two main factors: individual factors (internal factors) and external factors. Individual factors are those related to individual responses to selective responses to the outside world. External factors are those related to external circumstances forming or changing attitudes (Dewi, Putra, & Sunarwijaya, 2019).

Ethical behavior is the behavior that is in accordance with generally accepted social norms, associated with beneficial and harmful actions. Personality behavior is an individual characteristic in adapting the individual to the environment. These characteristics include traits, abilities, values, skills, attitudes and intelligence that appear in one's behavior patterns. It can be concluded that behavior manifests one's characteristics in adapting to the environment (Dewi, Putra, & Sunarwijaya, 2019).

The theory of ethical attitudes and behavior can explain auditor performance as measured by auditor accountability and professionalism. If auditors have high accountability and professionalism, the resulting audit quality will be better. This means that auditors must have responsibility for the work, professionalism, and independence. Auditors' unethical behavior, dishonesty, irresponsibility for their work and unprofessionalism will damage the auditor's reputation and public trust (Dewi, Putra, & Sunarwijaya, 2019).

Audit Quality

Audit quality is when the auditor can provide assurance that there are no material misstatements or fraud (fraud) in the financial statements. The auditors themselves view audit quality as those who work according to existing professional standards, can assess audit business risk with the aim of minimizing litigation risk, minimizing audit dissatisfaction and being able to protect the reputation of the auditor from damage to the auditor's reputation.

Time Budget Pressure

Time budget pressure is a condition where the leadership provides necessary time determination, and/or limited time for auditors in auditing to maximize auditor performance with a predetermined time to minimize audit cost (Viera, Zakaria, & Sumiati, 2021). Time Budget Pressure is related to the auditor's decision to perform and select audit procedures to be eliminated or reduced to complete the audit work under the available time budget (Tandiontong, 2016). The time budget is compiled based on information obtained in the initial steps of the audit, namely, gaining an understanding of the client.

A time budget is needed to determine audit fees and measure the performance of auditors. However, often the time budget is not in accordance with the realization of the work performed, resulting in dysfunctional behavior that causes lower audit quality. Time budget pressure also causes individual stress that arises due to unbalanced tasks and time available and affects professional ethics through attitudes, values, and concerns about auditor behavior.

Auditor Ethics

Ethics deals with questions about how to behave towards others. However, ethics is a rule or norm or guideline that regulates human behavior, whether to be implemented or abandoned, which is also adhered to by a group or community of professions. Auditor

ethics is the science of assessing good and bad things, about moral rights and obligations. According to Hanjani and Rahardja (2014), auditor ethics is highly needed in the business world, so auditors have an obligation to maintain their standards of ethical behavior towards the organizations where they work, their profession, society and themselves. In making definite decisions, auditors use more than one rational judgment based on an understanding of prevailing ethics and make a fair decision, and the actions taken must reflect the truth and the actual circumstances.

Accountant ethics, which are formulated in the form of a regulation, are to maintain audit quality during a dilemma frequently faced by public accountants. High moral commitment will be outlined in the form of special rules and also a moral principle thus increases auditor dignity and honor, including in improving audit quality (Khadilah, Purnamasari, & Gunawan, 2015).

Audit Fee

Agoes (2016) defined audit fees as rewards in the form of money, goods, or other forms given to or received from clients or other parties to obtain an engagement from a client or other party. Audit fee is a fee received by public accountants after carrying out their audit services, the amount depends on the the risk of the assignment, the complexity of the services provided and the level of expertise required to perform those services. According to Halim (2015), audit fees are no less important in receiving assignments. Auditors certainly work to earn an adequate income. Therefore, the determination of the audit fee needs to be agreed upon between the client and the auditor; however, in the Indonesian accountants code of ethics. It is stipulated that professional fees should not depend on the results of these services.

Auditor Work Experience

The audit must be carried out by one or more persons with sufficient technical expertise and training as auditors (Agoes, 2016). The ability to carry out audits is determined by their educational knowledge and professional experience. Experience is a process of learning and development of potential behavior both from formal and non-formal education which increase their ability. Knowledge and experience are important component in auditing (Harahap, 2021). It is a process that leads a person to a higher pattern of behavior (Putra, 2012). Experience also has an impact on every decision taken in conducting the audit. This identifies that the longer the auditor's tenure, the better the audit quality.

The Effect of Time Budget Pressure on Audit Quality

Time budget pressure is a form of pressure that arises due to time restrictions that are given to the auditor in carrying out audit assignments. Working under stressful conditions (in time) makes auditors tend to behave dysfunctionally. The high time budget pressure makes auditors increasingly improve their efficiency in auditing. Often, the audits carried out by auditors are not always based on procedures and planning in accordance with applicable regulations and ultimately impact the quality of the resulting audit. Lestari (2017), Mulyadi (2017), Ariningsih and Mertha (2017) found that time budget pressure has a negative effect on audit quality. This is in line with the research conducted by Dewi, Putra, and Sunarwijaya (2019), which states that time budget pressure negatively affects audit quality. The tighter time budget pressure encourages auditors to be more enthusiastic in completing their audit tasks to improve audit quality. Based on the description above, the first hypothesis developed in this study is:

H1: Time budget pressure has a negative effect on audit quality.

The Effect of Auditor Ethics on Audit Quality

Auditor ethics related to moral judgment about good and bad things. Khoirunnisa (2018) stated that auditor decisions should base on ethics, fair and the action taken must reflect

the truth and the actual situation. Professional accountants have binding guidelines such as a code of ethics (Indonesian Accountants Code of Ethics) so that public accountants have a clear direction and provide correct and accountable decisions to those who use them. Lestari (2017) and Setiyawan (2018) found that auditor ethics has a positive effect on audit quality. This is also in line with Assidiqi and Tarung (2019). If the auditors are able to maintain their ethical behavior at work, it will result in a quality audit. Based on the description above, the second hypothesis developed is:

H2: Auditor ethics have a positive effect on audit quality.

The Effect of Audit Fees on Audit Quality

Agoes (2016) defined audit fees as the amount of fees depending on the risk of the assignment, the complexity of the services provided, the skills required, the cost structure of the Public Accounting Firm concerned and other professional considerations. When the audit fee or audit commission is higher, the quality of the resulting audit will be higher. Because the more extensive the audit procedures performed by an auditor, the resulting audit results can be trusted and accurate. Chrisdinawidanty, Tugiman, and Muslih (2016), Wulandari and Wirakusuma (2017), Lestari (2017), and Setiyawan (2018) shows that audit fees have a positive effect on audit quality. This is in line with Assidiqi (2019) and Dewi (2019) but inversely proportional to Sari (2018), Widyastuti (2019) and Assidiqi (2019), finding that audit fees do not affect audit quality. This means that the higher the audit fee, the better the audit quality. Based on the description above, the third hypothesis is:

H3: Audit fees have a positive effect on audit quality.

The Effect of Work Experience on Audit Quality

Auditor work experience is the experience that the auditor has in conducting an audit in terms of length of work as an auditor and the number of audit tasks that have been performed. According to Putra (2012), work experience of auditors is a learning process and additional development of potential behavior both from formal education and non-formal education; it is also a process that leads a person to better behavior. This identifies that the longer the working period and experience the auditor have, the better the resulting audit. It can be concluded that the more experience an auditor has, the better the resulting audit quality will be Putra (2012), Wulandari and Wirakusuma (2017), Setiyawan (2018), and Dewi, Putra, and Sunarwijaya (2019) found that auditor experience has a positive effect on audit quality but is inversely proportional to research conducted by Tarung (2019). Based on the description above, the fourth hypothesis developed is:

H4: Auditor work experience has a positive effect on audit quality.

RESEARCH METHOD

The location of this research was conducted at the Public Accounting Firm in Bali which is registered in the Indonesian Institute of Public Accountants (IAPI) in 2020. The objects that are studied in this research are time budget pressure, auditor ethics, audit fees, auditor work experience on audit quality.

Operational Definition of Variables

Audit Quality

Audit quality is an important thing in auditing. With the correct application of accounting standards and auditing standards, auditors will be able to disclose and report errors or violations committed by clients. Audit quality in this study is measured using indicators from Tarung (2019) using 7 statements and 5 likert scales. The indicators used in

conducting this research are as follows. Report all client errors, understanding the client's accounting system, commitment to complete the audit, completeness of documents, reliability reports, and based on applicable standards.

Time Budget Pressure

Time budget pressure is something related to the auditor's decision to perform and select audit procedures to be eliminated or reduced, so that the audit work can be completed in accordance with the available time budget. Time budget pressure in this study is measured using indicators from Wijaya (2018), using 5 statements and a Likert scale. The indicators used in conducting this research are as follows: accuracy and added time, fulfillment of targets with the time applied, and the burden that must be borne due to limited time.

Auditor ethics

Auditor ethics, namely upholding professional ethics is hoped that fraud will not occur among the auditors, so that they can provide an audit opinion in accordance with what is expected by the company. Auditors are not allowed to carry out their duties based on the rewards received. The higher the auditor ethics, the better the audit quality. Auditor ethics in this study were measured using indicators from Tarung (2019), using 10 statements and 5 Likert scales. The indicators used in conducting research are as follows: responsibilities of auditors, self-confidence, and position or position.

Audit Fee

Audit fee is the amount of fee received by the auditor to carry out his duties by considering various things. The amount of fee depends on the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out these services, the cost structure of the KAP concerned and other professional considerations. Audit fees in this study are measured using indicators from Manise, Merawati, and Munidewi (2021) using 7 statements and 5 Likert scales. The indicators used in the study are as follows: the complexity of the services provided, the level of expertise of auditors in the client industry, audit risk, and KAP fee structure.

Auditor Work Experience

Work experience is a learning process and additional potential development of behavior from both formal and non-formal education or it can also be interpreted as a process that leads a person to a higher behavior pattern. The work experience of auditors in this study was measured using indicators from Widyastuti's (2019) study, using 5 statements and 5 Likert scales. The indicators used in this study are as follows: length of work and number of inspection tasks.

Sample Determination Method

The population of this research is 117 auditors working at public accounting firms in Bali registered with IAPI 2020. A total sample of 67 auditors was selected by nonprobability sampling method with purposive sampling technique. The data were collected by questionnaires measured with a 5-point Likert scale. The questionnaires were distributed by visiting the public accounting firms.

The data were analyzed by a multiple linear regression test to test instrument validity and reliability. In addition, classical assumption and model feasibility tests were also conducted. The multiple linear regression model equation is:

$$KA = \alpha + \beta_1TAW + \beta_2EA + \beta_3FA + \beta_4PKA + e \quad (1)$$

where:

KA : Quality Audit
 α : Constants

β_1 - β_4 : Regression Coefficient e
 : error of estimation
 TAW : Time Budget Pressure
 EA : Auditor Ethics
 FE : Audit Fee
 PKA : Auditor Work Experience

RESULTS

Validity test

The validity test is used to measure whether a questionnaire is valid or not. The validity test uses the Pearson Correlation value between the item scores and the total items then compared critically. If the item correlation to the Pearson Correlation value is greater than critical (0.03), the research instrument is said to be valid. This shows that the statement items in the research instrument are valid and can be continued to the next analysis. The validity test show at the table below.

Table 1. Validity Test

Description	<i>Pearson Correlation</i>	Standar	Sig.	Summary
Audit Quality (KA)				
KA.1	0.611	0.30	0.000	Valid
KA.2	0.739	0.30	0.000	Valid
KA.3	0.692	0.30	0.000	Valid
KA.4	0.734	0.30	0.000	Valid
KA.5	0.638	0.30	0.000	Valid
KA.6	0.651	0.30	0.000	Valid
KA.7	0.669	0.30	0.000	Valid
Time Budget Pressure (TAW)				
TAW.1	0.433	0.30	0.000	Valid
TAW.2	0.755	0.30	0.000	Valid
TAW.3	0.726	0.30	0.000	Valid
Description	<i>Pearson Correlation</i>	Standar	Sig.	Summary
TAW.4	0.826	0.30	0.000	Valid
TAW.5	0.669	0.30	0.000	Valid
Auditor's Ethic (EA)				
EA.1	0.544	0.30	0.000	Valid
EA.2	0.575	0.30	0.000	Valid
EA.3	0.756	0.30	0.000	Valid
EA.4	0.576	0.30	0.000	Valid
EA.5	0.621	0.30	0.000	Valid
EA.6	0.673	0.30	0.000	Valid
EA.7	0.664	0.30	0.000	Valid
EA.8	0.718	0.30	0.000	Valid
EA. 9	0.644	0.30	0.000	Valid
EA.10	0.598	0.30	0.000	Valid
Audit Fee (FA)				
FA.1	0.545	0.30	0.000	Valid

FA.2	0.687	0.30	0.000	Valid
FA.3	0.712	0.30	0.000	Valid
FA.4	0.637	0.30	0.000	Valid
FA.5	0.642	0.30	0.000	Valid
FA.6	0.626	0.30	0.000	Valid
FA.7	0.469	0.30	0.000	Valid
Auditor Work Experience (PKA)				
PKA.1	0.605	0.30	0.000	Valid
PKA.2	0.799	0.30	0.000	Valid
PKA.3	0.773	0.30	0.000	Valid
PKA.4	0.818	0.30	0.000	Valid
PKA.5	0.702	0.30	0.000	Valid

Source: Data processed 2020

Based on the test results, it shows that all the question items from the five variables studied, the Pearson Correlation value is above 0.30 so that all items in the instrument are valid.

Reliability Test

Reliability test is used to measure the variable indicators of a questionnaire. A questionnaire is said to be reliable or reliable if the answers to the questions are consistent or stable over time. Reliability test uses Cronbach's Alpha value. If the value is greater than 0.70 then the research instrument is said to be reliable or reliable and vice versa if the value is less than 0.70 then the research instrument is said to be unreliable or unreliable.

Table 2. Reliability test

Variable	Number of Instrument	Cronbach's Alpha	Standard	Ket.
Audit Quality (KA)	7	0,872	0,70	Reliable
Time Budget Pressure (TAW)	5	0,717	0,70	Reliable
Auditor's Ethic (EA)	10	0,836	0,70	Reliable
Audit fee (FE)	7	0,709	0,70	Reliable
Auditor Work Experience (PKA)	5	0,751	0,70	Reliable

Source: Data processed 2020

Based on the results of the research instrument test showed that all question had Cronbach's alpha above 0.70, thus, the questionnaire research instrument is reliable, so it can be used on the next analysis.

Classic assumption test

This study has fulfilled the classical assumption test, including the data in this study are normally distributed, this study is free from multicollinearity, and this study does not contain any heteroscedasticity. These are the explanation from each classical assumption test:

Normality test

Based on the normally test of the data using the Kolmogorov-Smirnov One Sample, the Asymp Sig value of 0.462 is greater than 0.05 so that the data is normally distributed.

Multicollinearity test

Based on the analysis, the independent variable VIF value is 1.050; 1,690; 1.555 and 1.312 are less than 10 and the tolerance values are 0.952; 0.592; 0.643 and 0.762 are greater than 1.10 so it can be concluded that the regression model does not occur multicollinearity.

Heteroscedasticity test

Based on the analysis, it can be concluded that there are no symptoms of heteroscedasticity, it can be seen that the significance of each variable is above 0.05 with a value of 0.763: 0.110; 0.645; and 0.578

Multiple Linear Regression Analysis

Table 3. Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.328	3.123		5.548	.000
	Time Budget Pressure	.089	.023	.423	3.873	.000
	Auditor Ethics	.199	.089	.311	2.249	.028
	Fee Audit	.018	.085	.028	.209	.835
	Auditor Work Experience	.068	.120	.064	.526	.601

a. Dependent Variable: Audit Quality

Source: Data processed (2020)

Based on Table 1, the regression model used is as follows:

$$KA = 17.328 + 0.089TAW + 0.199EA + 0.018FA + 0.068PKA$$

The equation of the regression above can be explained that the constant value obtained is 17.328, indicating that if the independent variables (Time Budget Pressure, Auditor Ethics, Audit Fee, Auditor Work Experience) are worth 0, the audit quality is worth 17.328. The regression coefficient of time budget pressure is 0.089 with a significance of 0.000, meaning that time budget pressure positively affects audit quality. This indicates that when the time budget pressure increases by one unit, the audit quality will increase by 0.089, assuming the other variables are constant. The regression coefficient of auditor ethics is 0.199 with a significance of 0.028, meaning that auditor ethics positively affects audit quality. This shows that when the auditor ethics increases by one unit, the audit quality will increase by 0.199, assuming that other variables are constant. Further, The regression coefficient of audit fee is 0.018 with a significance of 0.835, meaning that the audit fee does not affect audit quality.

The regression coefficient of the auditor's work experience is 0.063 with a significance of 0.601, meaning that the auditor's work experience does not affect audit quality.

Hypothesis test

The Effect of Time Budget Pressure on Audit Quality

The first hypothesis states that time budget pressure has a negative effect on audit quality. The test results show the t value of 3.873 with a significance level of 0.000, which is smaller than 0.05. This indicates that H₁ is rejected. The results of the analysis state that the time budget pressure has a positive effect on audit quality. This suggests that time budget pressure is dominant in producing audit quality. The higher the pressure on an auditor's time budget, the higher the audit quality.

The results of this study are supported by Shintya, Nuryatno, and Oktaviani (2016), Novyadi (2016), and Assidiqi (2019), contending that time budget pressure has a positive effect on audit quality.

The Effect of Auditor Ethics on Audit Quality

The second hypothesis states that auditor ethics positively affects audit quality. Based on the test results, the t value is 2.249, with a significance level of 0.028, smaller than 0.05. This indicates that H₂ is accepted. The results of the analysis state that the auditor ethics variable has a positive effect on audit quality. This indicates that auditor ethics is dominant in producing audit quality. These results indicate that the better the auditor ethics, the better the audit quality.

The results of this study are supported by Lestari (2017), Setiyawan (2018), Assidiqi (2019), Tarung (2019), and stating that auditor ethics has a positive effect on audit quality.

The Effect of Audit Fees on Audit Quality

The third hypothesis states that audit fee has a positive effect on audit quality. Based on the test results, the t value is 0.209 with a significance level of 0.835, which is more than 0.05. This indicates that H₃ is rejected. The results of the analysis state that the audit fee does not affect audit quality. This indicates that the audit fee is not dominant in producing audit quality. The higher the level of audit fees does not necessarily guarantee that the resulting audit quality is good. This study is in line with Sari (2018) and Widyastuti (2019).

The Effect of Auditor Work Experience on Audit Quality

The fourth hypothesis states that auditor work experience has a positive effect on audit quality. The t value of 0.526 with a significance level of 0.601 (more than 0.05) indicates that H₄ is rejected. This implies that the auditor's work experience does not affect audit quality. This suggests that the work experience of auditors is not dominant in producing audit quality. The higher the auditor's work experience level does not guarantee that the resulting audit quality is good. The results of this study corroborate Tarung (2019), concluding that auditors' work experience does not affect audit quality.

DISCUSSION

Our findings showed that auditor ethics, and time budget pressure auditor have positive impact to audit quality. The effect of time budget pressure was observed and does not affect audit quality because time budget was prepared by mostly partner, audit manager and then senior, but junior did not really prepare the time budget, junior auditor only follows instructions given to them. In line with previous studies, audit ethics has positive influence to audit quality, an ethical auditor will avoid any offer and kickback or bribery from client to conceal client material misstatement found on audited financial statement, so ethics can increase audit quality.

CONCLUSION

Our analysis concludes that time budget pressure and auditor ethics has a positive significant effect on audit quality. This indicates that time budget pressure can improve the audit quality and does not lead to dysfunctional behavior. It also means that auditor who conduct ethics will tend to perform better audit quality. Meanwhile, audit fees and work experience are proven not to affect audit quality. This shows that the factors of audit fees and work experience are not determinants of audit quality. Audit quality may be affected by the audit program and procedures established by the auditor. This study also faces limitations, where the auditors time is limited in filling out the questionnaire. Further

researchers are expected to be able to examine other factors that can affect audit quality both internally (auditor's personality) and externally (audit programs, work overload, etc).

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DECLARATION OF CONFLICTING INTERESTS

The author states that there is no conflict in this study

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