

**THE EFFECT OF PROFESSIONALISM, AUDIT
EXPERIENCE ON AUDIT QUALITY WITH *TIME
BUDGET PRESSURE* AS A MODERATOR AT THE
INSPECTORATE OF WEST KALIMANTAN PROVINCE**

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Abstract

This study aims to test and analyze the effect of professionalism and auditor experience on audit quality with time budget pressure as a moderating variable. The research method uses explanatory research; the population of this study is at the Inspectorate of West Kalimantan Province with the target of the State Civil Apparatus (ASN), with the total population in this study being 51 Respondents. The data analysis technique used is SEM-PLS with WarpPLS 8.0 software. The results showed that professionalism and auditor experience positively affect audit quality, while time budget pressure weakens the influence of professionalism and auditor experience on audit quality. The coefficient of determination of Audit Quality (Y) is 0.350, which means that the variation in changes in audit quality can be explained by the variables of professionalism and audit experience by 35%. In comparison, the remaining 65% is explained by other variables not included in this study.

Keywords: Professionalism, Audit Experience, Audit Quality, Time Budget Pressure.

Abstrak

Penelitian ini bertujuan untuk menguji dan menganalisa pengaruh profesionalisme dan pengalaman auditor terhadap kualitas audit dengan time budget pressure sebagai variabel moderasi. Metode penelitian menggunakan *explanatory research*, populasi penelitian ini adalah di Inspektorat Provinsi Kalimantan Barat dengan sasaran Aparatur Sipil Negara (ASN) dengan jumlah populasi dalam penelitian ini adalah 51 Responden. Teknik analisis data yang digunakan adalah SEM-PLS dengan *software* WarpPLS 8.0. Hasil penelitian menunjukkan profesionalisme dan pengalaman auditor berpengaruh positif terhadap kualitas audit Sedangkan *time budget pressure* memperlemah pengaruh profesionalisme dan pengalaman auditor terhadap kualitas audit. Nilai Koefisien determinasi Kualitas Audit (Y) sebesar 0,350 yang berarti variasi perubahan pada kualitas audit dapat dijelaskan oleh variabel profesionalisme dan pengalaman audit sebesar 35% sedangkan sisanya 65% dijelaskan variabel lain yang tidak terdapat pada penelitian ini.

Kata Kunci : *Profesionalisme*, Pengalaman Audit, Kualitas Audit, *Time Budget Pressure*.

INTRODUCTION

Regulation of the Minister of Administrative Reform Number 5 of 2008 concerning Audit Standards for Government Internal Supervision Apparatus, in the introduction, explicitly states that Government internal supervision is an important management function in governance. Internal supervision can determine whether a government agency has carried out activities in accordance with its duties and functions effectively and efficiently and in accordance with established plans and policies. In addition, internal supervision of government

administration is needed to encourage the realization of *good governance and clean governance* in supporting good governance that is effective, efficient, transparent, accountable, and free and clean from corrupt practices, collusion, and nepotism.

The implementation of *good governance* rules is directed at accelerating the welfare of the community, in line with the spirit of local government autonomy for the purpose of realizing people's welfare, which is carried out through increased service improvement, empowerment, and community roles. The purpose of *good governance* is to learn strong governance in responsibility, which is carried out effectively and efficiently in maintaining a beneficial relationship between state domains, the private sector, and society, according to Malik & Abdulajid (2023). It can be concluded that the successful implementation of *good governance* can be seen in the welfare and prosperity of its people.

The use of resources must be considered efficient and effective in achieving national goals. In order to ensure that the implementation of local government runs appropriately to realize the objectives of governance based on the provisions of applicable laws and regulations, supervision needs to be carried out to ensure this, which is explained in Article 1, paragraph 2 of Government Regulation Number 12 of 2017 concerning Guidance and Supervision of Regional Government Implementation, Supervision of Regional Government Implementation is an effort, action, and activity aimed at ensuring that the implementation of regional government runs effectively and efficiently in accordance with the provisions of applicable laws and regulations ".

Djadjuli (2018) states that supervision aims to ensure that the results of implementation in work are obtained efficiently and effectively in accordance with predetermined planning. Through the supervision process, the results of an *assurance* in creating public *trust* in government professionalism that is transparent to parties with interests (stakeholders). In addition to ensuring and guaranteeing the implementation of activities that have been carried out and running correctly, supervision is also an effort to prevent any possible deviations that will occur so that it can provide added value to management.

The objectives of supervision are as follows: (1) Preventing deviations in achieving planned goals. (2) So that the work process steps are in accordance with established procedures. (3) Prevention and elimination of obstacles and difficulties that will and may occur in the implementation of activities. (4) Preventing deviations in the use of resources. (5) Preventing abuse of authority in position, according to Riyadi (2021). the question is whether the Regional Inspectorate has carried out its role correctly. Not a few state administrators are involved in corruption cases, even dragging several regional heads, considering that the Regional Inspectorate is a government agency that assists the regional head in carrying out the duties and functions of supervising the implementation of the provincial government.

The Regional Inspectorate carries out the supervisory role at the Local Government level. The role of the Regional Inspectorate as a Government Internal Supervisory Apparatus (APIP) can be said to be effective as described in Article 11 of Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) Must be able to provide adequate assurance of obedience, economy, efficiency, and effectiveness in achieving the objectives of implementing the duties and functions of government agencies, in providing early warning and to increase the effectiveness of dysfunctional behavior of auditors in the implementation of the duties and functions of the Regional Government as well as maintaining and improving the quality of governance of the responsibilities and tasks of implementing Regional Government Agencies.

Only now, there is a definite definition to explain what and how audit quality actually is. This is due to the complexity of the audit process itself, which includes various aspects that

can develop according to actual conditions in the field, making it difficult to establish definite indicators in its measurement. Many studies have been conducted to measure audit quality from different perspectives and dimensions. There are several definitions of audit quality described by Watkin *et al.* (2004) in Hamid & Hariadi (2019). First, De Angelo (1981) defines audit quality as the market value probability that the financial statements contain material errors and that the auditor will find and report these material errors. According to them, audit quality is measured by the accuracy of the information reported by the auditor. Audit quality is determined by the audit's ability to reduce *noise* and bias and increase the purity (*fineness*) of accounting data (Wallace, 1980 in Watkins *et al.*, 2004).

A factor that can affect audit quality is professionalism. Professionalism is a concept that measures how professionals view their profession, which can be seen from their attitudes and behavior as auditors (Oktadelina *et al.*, 2021). Professionalism is one of the requirements that must be met and owned by an auditor because it will have an impact on the attitude and toughness in carrying out the profession as an independent auditor (Idawati, 2018). An auditor who upholds professionalism can be seen from the results of his audit. As a professional auditor in carrying out the audit process and preparing financial statements, an auditor is required to use his professional skills carefully and thoroughly. Apart from an attitude of professionalism, a public accountant must have the ability and skills to examine and solve problems in audit tasks. Skills are reflected in the experience experienced by the auditor. The more experienced the auditor, the more thorough he will be in finding errors in the financial statements to be presented and the more sensitive he will be to finding mistakes in the reports that will be made in producing accurate and relevant audit quality. Research conducted by Sari and Rusmini (2023) found that experienced auditors have a better understanding of financial statements. This is supported by the results of research conducted by Tjahjono & Adawiyah (2023), which state that inexperienced auditors will make more significant mistakes than experienced auditors.

Another factor that affects audit quality is time budget pressure. Working under stressful conditions (in time) makes auditors tend to behave dysfunctionally. Kholifahtul and Sari (2021) state that time budget pressure results in auditor deviant behavior, which can have severe implications for audit quality. The high time pressure in conducting audits makes auditors increasingly improve efficiency in auditing. Often, the audit carried out by auditors is only sometimes based on procedures and planning in accordance with applicable regulations. (Tresnawaty & Kurniansyah, 2018). The time pressure experienced by auditors in carrying out audits significantly affects audit quality. Therefore, auditors should be able to create a complete audit plan along with a time allocation budget; then, it will be adjusted to auditing standards and applicable regulations, without exception, with the difficulty of balancing the resulting quality responsibilities and other influencing elements (Sayidah, 2019). Research on time budget pressure conducted by Savitri & Dwirandra (2018) on 106 senior auditors explains, in general, that time budget pressure has the most significant influence on audit quality reduction behavior.

Research from Eksellen & Fatimah (2022), Ahmadi *et al.* (2021), Mutmainah *et al.* (2020), & Sari *et al.* (2020) states that professionalism has a positive effect on audit quality. These results differ from the research of Sidauruk & Fatwa (2019), which states that professionalism has no negative effect on audit quality. The results of research by Rianto & Diniyanti (2020), Barreto (2023), Sari & Rasmini (2023), Widari *et al.* (2023), Maulana (2019), and Tjahjono & Adawiyah (2019) which state that auditor experience has a positive effect on audit quality and is different from the results of the study but strengthens the research of Ahmadi *et al.* (2021), Sidauruk & Fatwa (2019), Eksellen & Fatimah (2022), which state that

auditor experience has no positive effect on audit quality. For this reason, inconsistent results from various previous studies encourage researchers to conduct similar research again.

The difference between this previous research is that the first journal is time budget pressure as moderating the effect of professionalism and audit experience on audit quality Pradipta & Budiarta (2016), and the second journal time budget pressure as moderating the effect of due professional care and audit experience on audit quality. Savitri & Dwirandra (2018) and their new research variable time budget pressure as a moderating variable on the effect of professionalism and audit experience on audit quality. The reason for adding the time budget pressure variable as a moderating variable is because there are not many studies that use time budget pressure as a moderating variable in research and to analyze whether this variable will strongly or weakly affect the relationship between professionalism, audit experience, and audit quality. In accordance with the background that has been stated, the objectives of this study are to test and analyze the effect of professionalism and audit experience on audit quality and to test and analyze time budget pressure that can strengthen the effect of professionalism and audit experience on audit quality.

THEORY REVIEW

Attribution Theory. Heider first discovered this theory in Kreitner (2005: 50). According to Samsuar (2019), Attribution is the process of looking for answers or questions about why or what causes the behavior of others or oneself. This attribution process is very useful in helping us understand the causes of behavior and is an essential mediator in our reactions to the social world. Meanwhile, other experts say that attribution is a causal analysis, which is an interpretation of the causes of a phenomenon showing specific symptoms. Attribution refers to our efforts to understand the reasons for other people's behavior and, in some cases, the reasons for our behavior.

Attribution consists of three dimensions, namely: (1) Location of cause, the most common central question in causal perception is whether internal conditions cause a particular event or action (this is called internal attribution) or external forces (external attribution); (2) Stability, the second dimension of causality, refers to the question of whether the cause of a particular event or behavior is stable or unstable. In other words, stability refers to how permanent or changeable a cause is. (3) Controllability: This dimension refers to whether or not the individual is able to control the cause to gain an understanding of the world. a). Inferences are made to understand the environment and predict future events. b). The attribution process is learned naturally, and its purpose is to explain one's actions and try to control the actions of others with whom one has a close relationship.

According to Saptantinah & Sarwono (2021) and Fachrunnisa & Ramadhani (2024) state that professional auditors are firmly committed to auditing standards and are more objective in making decisions. They tend to consider all available evidence before concluding. Auditors' professional skills can help reduce their judgment. Experienced auditors have more knowledge and understanding of different audit situations. This allows them to make more accurate and informed decisions. Auditors' experience can also help them identify and address potential biases. Long-term budget pressures may cause auditors to make hasty and inappropriate decisions. Auditors may be tempted to draw conclusions based on incomplete information. Time and budget pressures can increase auditor judgment. Accurate and appropriate auditor attributions ensure audit quality. Inspectors who make incorrect or biased judgments are conducting low-quality inspections. High audit quality is essential to ensure the accuracy and reliability of financial information provided to users.

Audit Quality. De Angelo, 1981 in Yulianti *et al.* (2017) defines audit quality as the opportunity for an auditor to find and report a violation in his client's accounting system. Meanwhile, according to Watkins *et al.* (2004), audit quality is the possibility that the auditor will find and report material misstatements in the client's financial statements. Based on the Public Accountant Professional Standards (SPAP), audits carried out by auditors are said to be quality if they meet the auditing requirements or standards. Ardianingsih (2018: 13-16) reveals that auditing standards consist of three parts. First, the part that regulates the professional quality of auditor independence or auditor personal requirements (general standards). Second, the part governs the considerations that must be used in conducting the audit (fieldwork standards). Third is the part that regulates the considerations in preparing the audit report (reporting standards).

The following are the contents of the general standards, fieldwork standards, and reporting standards, General Standard: An audit should be conducted by one or more persons with sufficient technical expertise and training as auditors. In all matters relating to the engagement, the auditor must maintain independence in mental attitude. Auditors must use their professional skills carefully and thoroughly in conducting audits and preparing reports.

Fieldwork Standards: Work should be planned appropriately, and if assistants are used, they should be adequately supervised. A sufficient understanding of internal control must be obtained to plan the audit and determine the tests' nature, timing, and scope. Sufficient competent audit evidence must be obtained through inspection, experience, inquiry, and confirmation as a reasonable basis for expressing an opinion on the audited financial statements.

Reporting Standard: The auditor's report must state whether generally accepted accounting standards in Indonesia have prepared the financial statements. The auditor's report should indicate inconsistencies in the application of accounting standards in the preparation of the current period's financial statements compared with the application of those accounting standards in prior periods. Informative disclosures in the financial statements should be considered adequate unless otherwise stated in the financial statements. The auditor's report should contain either a statement of opinion on the financial statements or an assertion that such a statement cannot be given. The reasons should be stated if an overall opinion cannot be provided. In the case of the auditor's name, it should contain clear instructions on the nature of the audit work performed, if any, and the level of responsibility assumed by the auditor.

It can be concluded that audit quality is an auditor's opportunity to detect discrepancies in the accounting system and client financial reports related to errors or forms of fraud that exist so that the financial statements are not reasonable in their presentation. In the public sector, audit quality is directly related to examining and supervising government economic reports, including budget realization reports, reports on changes in excess budget balances, operational reports, reports on changes in equity, balance sheets, cash flow statements, and notes to financial statements.

Professionalism. A person is said to be professional if he meets three criteria, namely having the expertise to carry out tasks in his field, carrying out a task or profession by setting standard standards in the field of the profession concerned, and carrying out his professional duties by complying with professional ethics established by the Indonesian Institute of Public Accountants. The third general standard states that the audit implementation in preparing its report uses professional skills carefully and thoroughly (Indonesian Institute of Public Accountants). Auditors, in carrying out their role, are required to have increasing responsibility. The professionalism of an auditor plays a vital role in examining the company's financial state-

ments. Auditors are professionals responsible for carrying out their duties diligently and thoroughly. Accuracy includes: Considerations regarding the completeness of audit documentation, The adequacy of audit evidence, The completeness of the audit report. As professionals, auditors should not act carelessly or with bad intentions, but they are also not expected always to be perfect (Arens *et al.* (2017))

Audit Experience. Experience has been experienced in life (Kamus Besar bahasa Indonesia, 2008). In the previous research literature, it was explained that the audit experience gained from the auditor's length of work, from the many audit tasks performed, and from the many types of companies that have been audited shows a positive influence on increasing the expertise possessed by auditors in the field of auditing (Sari & Rasmini, 2023). Barreto's research (2023) explains that the auditor's experience will continue to increase along with the number of audits performed.

Audit experience is the level of assignment and understanding of the auditor from when the auditor has worked. According to Widari *et al.* (2023), experience is also related to the tenure of public accountants; the longer the vulnerability of the tenure of public accountants also affects every decision made, but to find everyday items, there is no difference between experienced auditors and less experienced auditors. Rianto & Diniyanti (2020) state that auditors with more experience can generate a variety of expectations in explaining their audit findings.

Time Budget Pressure. Time budget pressure is a form of pressure that occurs from the limited resources that can be given to carry out tasks (Suryo, 2017). Time budget pressure can affect the auditor's performance in completing his duties, and this will lead to a decrease in audit quality (Kholifahtul & Sari, 2021) even though in carrying out his duties, the auditor must examine the entire financial statements of the client company correctly to avoid fraud from these financial statements (Tresnawaty & Kurniansyah, 2018) therefore, the definition of *time budget pressure* according to (Sayidah, 2019) is the allocation of time that the client has determined to the auditor in the auditing process to avoid cheating time and games carried out by the auditor in collecting evidence to support the research results.

Research conducted (by Nurhasanah *et al.* 2018) states that time budget pressure harms audit quality. Decreased audit quality can be caused by tight time budget pressure; when the time budget pressure gets higher and exceeds the auditor's ability limit, time budget pressure can have a negative effect (Sumiarta *et al.*, 2021). therefore, time budget pressure is an external factor that influences auditor behavior in achieving good performance; if the time budget pressure is as expected, the auditor can improve his performance, while time budget pressure that is not as expected by the auditor can reduce his performance (Simangunsong, 2020).

Relationship between Professionalism and Audit Quality. A professional auditor is responsible and behaves better than complying with existing laws, codes of ethics, and regulations (Sidauruk & Fatwa, 2019). Responsibility in behavior can be reflected in how an auditor carries out his duties. An auditor with a highly professional attitude will always carry out his duties according to the procedures and standards in the public accounting profession to improve the quality of the resulting audit. This means that audit quality is born from an auditor who always upholds the standards of the public accounting profession when carrying out his duties.

This study supports attribution theory, which states that professional auditors are committed to conducting high-quality audits. Auditors are committed to performing their duties honestly and objectively and ensuring the accuracy and usefulness of the audit results. Professionalism encourages auditors to continue to learn and improve their skills. Auditors keep up with the latest developments in auditing standards and best practices and seek opportunities to expand their knowledge and skills. The results of Eksellen and Fatimah's research (2022) state

that auditor professionalism positively affects audit quality. Similar results were also found by Ahmadi *et al.* (2021) and Sari *et al.* (2020), which found that auditor professionalism has a positive effect on audit quality.

H₁: Professionalism has a positive effect on audit quality

Relationship between Audit Experience and Audit Quality. An experienced auditor will undoubtedly be very helpful in finding solutions to the problems faced because of the many cases he has handled. The auditor's experience will also make the auditor more familiar with the standards of the public accounting profession. It will affect the auditor's attitude in carrying out his work, and later, it is expected to produce good audit quality. Several studies have been conducted to examine the effect of experience on audit quality, including (Rianto & Diniyanti, 2020), Sari & Rasmini (2023), and Maulana (2019), found that auditor experience has a positive effect on audit quality. The effect is very high, meaning that the experience of auditors helps them develop the ability to evaluate complex and uncertain information, make appropriate and logical decisions in complex situations, and determine the level of risk acceptable in the audit process. Based on attribution theory, experienced auditors can perform audit tasks more efficiently and productively. This allows them to save time and resources, handle more clients or audit projects, and provide higher-quality audit services at lower costs.

Audit experience is the level of assignment and understanding of the auditor from when the auditor has worked. According to Tjahjono & Adawiyah (2019), experience is also related to the tenure of public accountants; the longer the vulnerability of the tenure of public accountants also affects every decision made, but to find common points, there is no difference between experienced auditors and less experienced auditors. Widari *et al.* (2023) state that auditors with more experience can generate a variety of expectations when explaining their audit findings.

H₂: Audit experience positively effects audit quality

The relationship between Professionalism and Audit Quality with Time Budget Pressure as moderation. During his audit work, an auditor must maintain his professionalism because if the auditor cannot maintain his professionalism, the audit results of the financial statements he audits cannot be trusted. Therefore, professionalism is an essential requirement that an auditor must possess. Eksellen and Fatimah (2020) state that there is a positive relationship between professionalism and audit quality. The more professional the attitude of an auditor, the better the audit quality will be. (Simangunsong, 2020) provides an explanation that the time budget provides a compulsion for the auditor to do work quickly and according to time deadlines. This pressure acts as an external factor that can influence the behavior of each auditor in order to provide a better performance. Auditors, when experiencing this pressure, will undoubtedly provide a different response; the response that will be given can be functional behavior or dysfunctional behavior (Sumiarti *et al.*, 2021).

The results of this study support attribution theory, which states that prolonged pressure can weaken auditors' confidence in their ability to carry out audits effectively. If supervisors lack confidence in their abilities, they may give up more quickly on difficult or complex tasks. They may also want to avoid risk and take the safe route, even though this is sometimes the best option. Low confidence may cause auditors to lower their auditing standards and provide less accurate audit opinions. When auditors have adequate resources, such as trained staff and advanced technology, they can better withstand time and budget pressures without sacrificing professionalism. An organizational culture that promotes quality and professionalism can help

auditors stay true to their values despite time pressure. This study supports the research results by Savitri & Dwirandra (2018) and Pradipta & Budiarta (2016), which state that time budget pressure can moderate professionalism and negatively and significantly affect audit quality.

H3: *Time budget pressure weakens the impact of professionalism on audit quality*

The relationship of Audit Experience to Audit Quality with Time Budget Pressure as moderation. Experience in audit practice is an indicator that shows the expertise or professionalism of a public accountant because if a public accountant has no experience, there is a greater chance of making mistakes than an experienced public accountant (Widari *et al.*, 2023). (Simangunsong, 2020) states that time budget pressure harms audit quality. Decreased audit quality can be caused by tight time budget pressure; when the time budget pressure gets higher and exceeds the auditor's ability limit, time budget pressure can have a negative effect (Nurhasanah *et al.*, 2018).

Prolonged budget pressure can make experienced accountants work harder and less focused. This can cause them to overlook important details and make errors in judgment. According to Suryo (2017), auditor experience can only partially overcome the negative impact of extreme budget pressure. Time budget pressure encourages auditors to complete their work quickly, where Audit procedures may not be performed carefully, audit evidence may not be collected adequately, audit conclusions may need to be more accurate and complete.

Based on attribution theory, auditors may attribute audit errors to external factors (time budget pressure) rather than their skills (experience). This may reduce their responsibility for the quality of the review. Accountants who experience frequent budget pressure may consider it normal and unavoidable. This can reduce their motivation to find solutions and improve control quality. This study supports the research results by Savitri & Dwirandra (2018) and Pradipta & Budiarta (2016), which state that time budget pressure can moderate audit experience and negatively and significantly affect audit quality.

H4: *Time budget pressure weakens the impact of audit experience on audit quality*

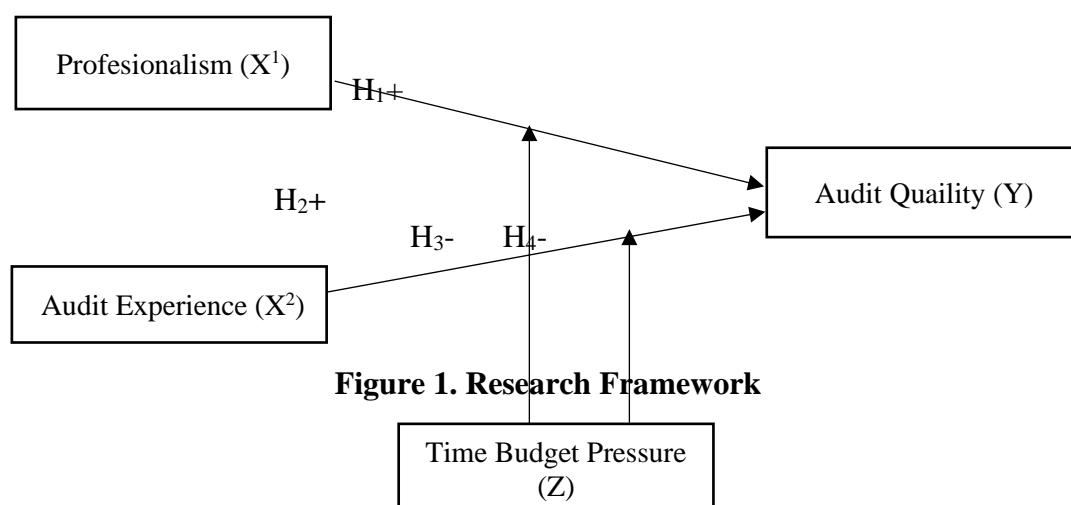


Figure 1. Research Framework

METHODS

The research conducted used a quantitative approach. The type of data used in this study is primary data. The data was collected through the questionnaire method, namely by distributing questionnaires containing a list of questions that have been structured and refer to the research variables; the population in this study were all Functional Position Auditors (JFA) / auditors and Functional Position Supervisors of Government Affairs Organizers in the Region (JFP2UPD) who work at the Inspectorate of West Kalimantan Province. In this study, the sample was taken using the purposive sampling technique; the criteria for determining the sample in this study were: (1) Respondents in this study were all Functional Position Auditors (JFA) / auditors and Functional Position Supervisors of Government Affairs Organizers in the Region (JFP2UPD) who work at the Inspectorate of West Kalimantan Province. (2) Respondents are not limited by the position of auditor, namely: (a) Functional Position Auditor (JFA): Main Auditor, First Auditor, Managing Auditor, Middle Auditor, Supervisor Auditor, Junior Auditor, and Advanced Managing Auditor. (b) Functional Position of Supervisor of Government Affairs Organizers in the Region (JFP2UPD): Middle Supervisor, Junior Supervisor, and First Supervisor at the Inspectorate of West Kalimantan Province. (3) Respondents in this study were Functional Position Auditors (JFA) / auditors and Functional Position Supervisors of Government Affairs Organizers in the Region (JFP2UPD) whose work period was at least one year, totaling 51 respondents.

Operational Definitions and Research Variables

The following is presented in Table 1 which is a variable indicator:

Table 1. Variable Indicator

Variables	Indicator	Scale	Source
Professionalism (X) ₁	<ol style="list-style-type: none"> 1. Devotion to the Profession 2. Social Obligation 3. Independence 4. Confidence in Professional Rules 5. Relationship with other professionals 	Ordinal	Ahmadi, <i>et al</i> (2021)
Audit Experience (X) ₂	<ol style="list-style-type: none"> 1. Working as an Auditor 2. Number of audit assignments 	Ordinal	Barreto, (2023)
Time Budget Pressure (Z)	<ol style="list-style-type: none"> 1. Aspects of the auditor's understanding of the time budget, 2. Auditor's responsibility for time budget, 3. Work appraisal by superiors, 4. Fee allocation for audit fees 5. Frequency of budget revision time 	Ordinal	Noviani, <i>et al</i> (2021)
Audit Quality (Y)	<ol style="list-style-type: none"> 1. Carried out by one or more people who have been certified as auditors. 2. Audit conformity with audit standards 	Ordinal	Anugrah, <i>et al</i> (2017)

3.	Implemented in accordance with the division of tasks
4.	Performed in accordance with audit procedures and techniques
5.	Quality of Audit Evidence
6.	Carried Out with Full Responsibility
7.	Comply with the Code of Ethics
8.	Communication of the results of the audit assignment to the auditee
9.	Provide Opportunities for Auditees to Provide Feedback.
10.	Tiered Review
11.	Disclose conditions accurately, precisely, and materially
12.	Setting the right criteria
13.	Produce Constructive Recommendations
14.	Actionable

Source: *Processed Data, 2023*

RESULTS

Discriminant validity. *Discriminant validity* is a measure used to measure the extent to which different instruments or measuring instruments can measure their constructs compared to if the same measuring tool is used to measure other constructs. Discriminant validity tests can be evaluated by comparing the square root of the value taken from the mean-variance of each latent variable with other latent variables. If the square root of the mean-variance extracted on the main diagonal is greater than the correlation of the variables concerned, then discriminant validity is met. The results of the discriminant validity test can be seen in Table 2 as follows:

Table 2. Discriminant Validity

Variables	PRO.X1	PA.X2	TBP.Z	KA.Y
Professionalism (X1)	0.701	0.350	-0.037	0.482
Audit Experience (X2)	0.350	0.805	-0.248	0.477
<i>Time Budget Pressure</i> (Z)	-0.037	-0.248	0.779	-0.357
Audit Quality (Y)	0.482	0.477	-0.357	0.690

Source: *WarpPLS 8.0 output, 2023*

Based on the correlation matrix between latent variables in Table 2, it can be seen that the AVE root value of each latent variable on the diagonal of the matrix is greater than the correlation of other latent variables; for example, Professionalism (X1) has a root value of 0,701 which means it is more significant than 0,350, -0,037, and 0,482. This shows that the measurement of one latent variable is different from the measurement of other variables. It can be concluded that all items used to measure each latent variable have met the assumptions of discriminant validity.



Reliability Test. The methods used for reliability testing in PLS are *Composite Reliability* and *Cronbach's Alpha*. Using the *composite reliability* method, a construct is said to be reliable if the value is $> 0,7$, although the value of 0.6 is still acceptable and *Cronbach's Alpha* $> 0,6$. The following Table 3 is presented which is a reliability test:

Table 3. Reliability Test

Latent Variable	Composite Reliability	Cronbach's alpha
Professionalism (X) ₁	0.895	0.867
Audit Experience (X) ₂	0.927	0.904
Time Budget Pressure (Z)	0.901	0.866
Audit Quality (Y)	0.930	0.918

Source: WarpPLS 8.0 output, 2023

Based on Table 3, the composite reliability test results show the Composite Reliability (C.R) coefficient value of all latent variables used in the study $> 0,7$ and Cronbach's alpha $> 0,6$, which means that all latent variable measurement items are considered reliable in measuring the variables to be measured.

Coefficient of Determination (R-Square). This has a similar interpretation to linear regression analysis. In addition to *R-Square*, a good *R-Square* value is close to 1 or 100%. The following is presented in Table 4, which is the coefficient of determination:

Table 4. Coefficient of Determination (R-Square)

Endogenous Latent Variable	R-Square
Audit Quality (Y)	0,350

Source: WarpPLS 8.0 output, 2023

Based on Table 4, it can be seen that the coefficient of determination of Audit Quality (Y) is 0.350 , which means that the variation in changes in audit quality can be explained by the variables of professionalism and audit experience by 35% . In comparison, the remaining 65% is explained by other variables not included in this study.

Predictive Relevance (Q-Square). Measure of *predictive relevance Q-Square* for structural models to measure the value of observations (observations) by the model and its estimates. The predictive relevance measure is considered relevant (good) if the *Q-Square* value > 0 ; otherwise, the research model is irrelevant if the *Q-Square* value < 0 .

Table 5. Predictive Relevance (Q- Square)

Endogenous Latent Variable	Q-Square
Audit Quality (Y)	0,441

Source: WarpPLS 8.0 output, 2023

Based on Table 4, it can be seen that the *Q-square* value of Audit Quality (Y) is 0.366 , which means > 0 , which means that the model in this study is relevant.

Model goodness test. The third measure of model goodness is using the accuracy and quality index of the model, which includes 10 types of indexes. Each model's accuracy and goodness indices have reference value criteria that are compared with the actual value of the model estimation results. Evaluation of whether the model is fit (appropriate or supported) by the data if the P-value for APC and ARS must be smaller than 0.05, besides the AVIF value as an indicator of multicollinearity must be smaller than 5. Based on the test results of the accuracy index and model quality in Table 5, all indices used have met the standards of accuracy and model quality. The hypothesized model is based on the observed data.

Table 6. Model Accuracy and Quality Index

No.	Index	Reference Value	Real Value	Description
1	<i>Average path coefficient (APC)</i>	P<0,05	P=0,033	Fulfilled
2	<i>Average R-squared (ARS)</i>	P<0,05	P<0,001	Fulfilled
3	<i>Average adjusted R-squared (AARS)</i>	P<0,05	P<0,001	Fulfilled
4	<i>Average block VIF (AVIF)</i>	≤3,3	1,397	Fulfilled
5	<i>Average full collinearity VIF (AFVIF)</i>	≤5	1,463	Fulfilled
6	<i>TenenhausGoF (GoF)</i>	<i>small</i> ≥0.1 <i>medium</i> ≥0.25 <i>large</i> ≥0.36	0,532	<i>Large</i>
7	<i>Sympson's paradox ratio (SPR)</i>	ideally = 1	1,000	Fulfilled
8	<i>R-squared contribution ratio (RSCR)</i>	acceptable if ≥0,9	1,000	Fulfilled
9	<i>Statistical suppression ratio (SSR)</i>	≥0,7	1,000	Fulfilled
10	<i>Nonlinear bivariate causality direction ratio (NLBCDR)</i>	≥0,7	1,000	Fulfilled

Source: WarpPLS 8.0 output, 2023

Hypothesis testing. Hypothesis testing in SEM-PLS analysis using the t-test is assisted by WarpPLS 8.0 software; the decision rules for hypothesis testing are carried out by t-test.

The decision rules for hypothesis testing are as follows: if a *p-value* ≤ 0.05 is obtained, it is said to be *significant*. The following is presented in Table 6, which is a hypothesis test:

Table 7. Hypothesis Testing Results

Hypothesis	Explanatory Variable	Response Variable	Coef. Path	Sig.	Description
H ₁	Professionalism (X) ₁	Audit Quality (Y)	0,393	0,001	Retrieved
H ₂	Audit Experience (X) ₂	Audit Quality (Y)	0,341	0,004	Retrieved
H ₃	Moderation 1 (X ₁ *Z Interaction)	Audit Quality (Y)	0,393	0,064	Retrieved
H ₄	Moderation 2 (X ₂ *Z interaction)	Audit Quality (Y)	- 0,341	0,000	Retrieved

Source: WarpPLS 8.0 output, 2023

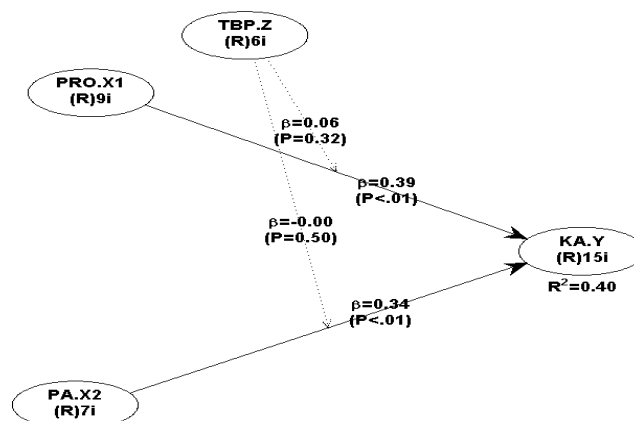
Based on Table 6, the results of hypothesis testing can be interpreted as follows: The coefficient value of Professionalism (X₁) on Audit Quality (Y) is 0.393, which means that the direction of the relationship between professionalism and audit quality is positive. While the *P-value* is 0.001, which means it is smaller than 0.05, it can be concluded that professionalism positively affects audit quality. H₁: Professionalism has a positive effect on audit quality is accepted.

The coefficient value of Audit Experience (X₂) on Audit Quality (Y) is 0.341, which means that the direction of the relationship between audit experience and audit quality is positive. While the *P-value* is 0.004, which means it is smaller than 0.05, it can be concluded that audit experience positively affects audit quality. H₂: Audit experience positively affects audit quality, which is accepted.

The coefficient value of Moderation 1 (Interaction of Professionalism (X₁)**Time Budget Pressure* (Z)) on Audit Quality (Y) is 0.064. While the coefficient value of the direct effect of Professionalism (X₁) on Audit Quality (Y) is 0.393, this shows that the immediate effect coefficient value is greater than the moderation coefficient value of 1. So, *time budget pressure* weakens the effect of professionalism on audit quality. H₃: *Time budget pressure weakens* the impact of professionalism on audit quality.

The coefficient value of Moderation 2 (Interaction of Audit Experience (X₂)**Time Budget Pressure* (Z)) on Audit Quality (Y) is -0.000. While the coefficient value of the direct effect of Audit Experience (X₂) on Audit Quality (Y) is 0.341, the immediate effect coefficient value is greater than the moderation coefficient value 2. So, *time budget pressure* weakens the effect of auditor experience on audit quality. H₄: *Time budget pressure weakens* the impact of audit experience on audit quality.

The following is presented in Figure 1, which is a path diagram:



Source: WarpPLS 8.0 output, 2023

Figure 1. Path Diagram

DISCUSSION

The Effect of Professionalism on Audit Quality. The results of testing the first hypothesis using WarpPLS 8.0 show that the coefficient value of Professionalism (X1) on Audit Quality (Y) is 0.393, which means that the direction of the relationship between professionalism and audit quality is positive. While the *P-value* is 0.001, which means it is smaller than 0.05, it can be concluded that professionalism positively affects audit quality. H_1 : Professionalism has a positive effect on audit quality **is accepted**. The results of research by Eksellen & Fatimah (2022) state that auditor professionalism positively affects audit quality. Similar results were also found by Ahmadi *et al.* (2021) and Sari *et al.* (2020), which found that auditor professionalism has a positive effect on audit quality.

Professional auditors have sufficient knowledge and skills in accounting, auditing, and audit laws and regulations. This knowledge and skill will help auditors perform audit tasks effectively and efficiently. Professional auditors have attitudes and behaviors that demonstrate commitment to audit quality. They will always strive to carry out audit tasks as well as possible, according to auditing standards and the code of ethics for the public accounting profession. They will also always maintain their independence in carrying out audit tasks to ensure that the audit is carried out objectively and is not influenced by the interests of other parties.

Professional auditors are committed to conducting high-quality audits. According to attribution theory, auditors are committed to performing their duties honestly and objectively and ensuring the accuracy and usefulness of audit results. Professionalism encourages auditors to learn and improve their skills continuously. Auditors keep up with the latest developments in auditing standards and best practices and seek opportunities to expand their knowledge and skills.

Professional auditors have an optimistic mental attitude in facing the challenges of the revision process. This attitude helps the auditor to concentrate and carry out his duties properly. According to Arens (2017: 107-109), Professionalism also requires adherence to professional ethical rules. This code of ethics guides the behavior expected of auditors and helps them maintain public trust. Experienced auditors understand and follow the rules and practices of the West Kalimantan Provincial Inspectorate Office. This allows auditors to ensure that the inspection process runs by applicable regulations. Professionalism encourages auditors to carry

out their duties thoroughly. They check all examination evidence and provide all information received.

The Effect of Audit Experience on Audit Quality. The results of testing the second hypothesis using WarpPLS 8.0 show that the coefficient value of Audit Experience (X_2) on Audit Quality (Y) is 0.341, which means that the direction of the relationship between audit experience and audit quality is positive. While the P -value is 0.004, which means it is smaller than 0.05, it can be concluded that audit experience positively affects audit quality. H_2 : Audit experience positively impacts audit quality, which is accepted. Several studies have been conducted to examine the effect of experience on audit quality, including (Rianto & Diniyanti, 2020), Sari & Rasmini (2023), and Maulana (2019), found that auditor experience has a positive effect on audit quality. Widari *et al.* (2023) state that auditors with more experience can generate a variety of expectations when explaining their audit findings.

One of the factors that can affect audit quality is audit experience because audit experience can increase the knowledge, skills, and abilities of auditors in auditing financial statements. Auditors' knowledge and skills gained from audit experience can help them understand various aspects of financial statements, such as accounting standards, legal regulations, and business practices. The auditor's ability gained from audit experience can assist the auditor in thinking critically and skeptically and making the right decisions. According to Widari *et al.* (2018), The longer the auditor's experience, the more knowledge and expertise he receives in auditing, accounting, and finance. With this knowledge and expertise, auditors can understand the complexity of financial transactions and their associated risks, identify possible errors and fraud more quickly, perform audit procedures more efficiently and effectively, and formulate accurate and informative audit results and conclusions.

According to attribution theory, auditors' experience helps them develop the ability to evaluate complex and uncertain information, make appropriate and logical decisions in difficult situations, and determine an acceptable level of risk in the audit process. Experienced auditors can perform audit tasks more efficiently and productively. This allows them to save time and resources, handle more clients or audit projects, and provide higher-quality audit services at a lower cost.

The Effect of Professionalism on Audit Quality with *Time Budget Pressure* as Moderation. Testing the third hypothesis shows that the coefficient value of Moderation 1 (Interaction of Professionalism (X_1)**Time Budget Pressure* (Z)) on Audit Quality (Y) is 0.064. While the coefficient value of the direct effect of Professionalism (X_1) on Audit Quality (Y) is 0.393, this shows that the immediate effect coefficient value is greater than the moderation coefficient value of 1. So, *time budget pressure* weakens the effect of professionalism on audit quality. H_3 : *Time budget pressure weakens* the impact of professionalism on audit quality. The results of this study are supported by research conducted by Savitri & Dwirandra (2018) and Pradipta & Budiarta (2016), which state that *time budget pressure* moderates the effect of professionalism on audit quality.

Auditors pressured by limited time can be more easily influenced by client interests, which may cause them to ignore evidence that does not support the client's opinion. Auditors who are pressured by limited time can also be more easily influenced by pressure from public accounting firms or clients, which can cause them to be unable to make independent decisions. Auditors pressured by limited time can be more easily influenced by pressure from clients or public accounting firms. This can lead to auditors needing to be able to make independent decisions. Auditors pressured by limited time may more readily accept insufficient audit evidence. This can cause auditors to be unable to detect fraud or errors in the financial statements.

According to Noviani *et al.* (2021), time and budget pressure can cause auditors to make specification errors when evaluating their audit results.

When auditors are under time pressure, they attribute poor audit results to internal factors such as their incompetence. This may cause them to underestimate the importance of external factors such as the complexity of control tasks or time constraints. This misspecification may cause inspectors to reduce their efforts during subsequent inspections, reducing the overall inspection quality. Based on attribution theory, prolonged pressure can weaken auditors' confidence in their ability to perform audits effectively. If inspectors need more confidence in their abilities, they may give up more quickly on complicated tasks. They may also want to avoid risk and take the safe route, even though this is sometimes the best option. Low confidence may cause auditors to lower their auditing standards and provide less accurate audit opinions. When auditors have adequate resources, such as trained staff and advanced technology, they can better withstand time and budget pressures without sacrificing professionalism. An organizational culture that promotes quality and professionalism can help auditors stay true to their values despite time pressure.

The Effect of Audit Experience on Audit Quality with *Time Budget Pressure* as Moderation. The results of testing the fourth hypothesis show that the coefficient value of Moderation 2 (Audit Experience Interaction (X_2)**Time Budget Pressure* (Z)) on Audit Quality (Y) is -0.000. While the coefficient value of the direct effect of Audit Experience (X_2) on Audit Quality (Y) is 0.341, this shows that the immediate effect coefficient value is greater than the moderation coefficient value 2. So, it can be concluded that *time budget pressure* weakens the effect of auditor experience on audit quality. H_4 : *Time budget pressure* weakens the impact of audit experience on audit quality. The results of this study are supported by research conducted by Savitri & Dwirandra (2018) and Pradipta & Budiarta (2016), which state that *time budget pressure* weakens the effect of audit experience on audit quality.

This is because time pressure puts auditors under pressure and in a rush to complete the audit. As a result, auditors may overlook important audit procedures or not perform them carefully. In general, audit experience can improve audit quality because more experienced auditors have better knowledge and skills to perform audits. However, if auditors feel pressured and rushed, they cannot maximize their audit experience. Prolonged budget pressure can make experienced accountants work harder and less focused. This can cause them to overlook important details and make errors in judgment. According to Suryo (2017), auditor experience can only partially overcome the negative impact of extreme budget pressure. Time budget pressure encourages auditors to complete their work quickly, where: Audit procedures may need to be performed more carefully, Audit evidence may need to be collected more adequately, Audit conclusions may need to be more accurate and complete.

Based on attribution theory, auditors may attribute audit errors to external factors (time budget pressure) rather than their skills (experience). This may reduce their responsibility for the quality of the review. Accountants who experience frequent budget pressure may consider it normal and unavoidable. This may decrease their motivation to seek solutions and improve quality control.

CONCLUSIONS

The results of hypothesis testing show that professionalism and auditor experience have a positive effect on audit quality, and *time and budget pressure* weaken the impact of professionalism and auditor experience on audit quality.

Recommendation. Based on the results of data analysis, discussion and findings of this study, the suggestions from researchers are for further research; this research is expected to be

a reference for further research related to professionalism, auditor experience, audit quality, and *time budget pressure*. For future researchers, they can add independent variables to this study.

Limitations. The research was only conducted at the Inspectorate of West Kalimantan Province, so the research results only reflect the conditions at the Inspectorate of West Kalimantan Province. The technique of collecting data by questionnaire or questionnaire so that researchers cannot control the answers of respondents who may not show the actual situation.

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