



## The Influence of Competence, Time Budget Pressure, Professionalism, and Work Experience on Audit Quality: An Empirical Study at Public Accounting Firms in South Jakarta

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**Abstract:** The purpose of this study is to examine the influence of competence, time budget pressure, professionalism, and work experience on the audit quality produced by auditors. The research was conducted at Public Accounting Firms (KAP) located in South Jakarta. Using a quantitative approach, data were collected through questionnaires distributed to auditors working at Public Accounting Firms listed in the IAPI public accounting firm directory for the year 2025, using a purposive sampling technique. The data were analyzed using multiple linear regression with the assistance of SPSS version 30. The results indicate that competence, professionalism, and work experience have a positive and significant effect on audit quality, while time budget pressure has a negative effect. These findings suggest that improving auditors' competence, professionalism, and experience can enhance audit quality, whereas excessive time pressure may reduce it.

**Keyword:** Competence, Time Budget Pressure, Professionalism, Work Experience, Audit Quality.

### INTRODUCTION

A Public Accounting Firm (PAF) provides various financial reporting services, including audits of financial statements, pro forma financial information, report preparation, consulting, and taxation (Afrielza et al., 2024). The primary purpose of a PAF is to conduct independent examinations of an entity's financial statements so that these reports can be trusted by users, unlike unaudited reports (Adelina et al., 2023). Therefore, financial statement users heavily rely on information provided by auditors as external parties. Auditors are required to deliver high-quality audits on every engagement because stakeholders depend greatly on auditor opinions to make informed decisions (Insyira et al., 2023). Audit quality is essential because high-quality audits produce credible financial reports and can detect and report material misstatements within the accounting system. A quality audit must be performed by competent and independent auditors. However, public trust in audit quality has declined due to numerous scandals involving public accountants, such as fraud, financial statement manipulation, and asset misappropriation (Djamaa et al., 2023). These cases continue to occur

and remain a serious concern both domestically and internationally due to the low quality of audits produced.

The issue of low audit quality is evident in several major cases, including the Wells Fargo scandal in the United States in 2016. Wells Fargo fired 5,300 employees involved in creating fake accounts since 2011 to meet sales targets, causing customers to incur unauthorized fees. External auditor Deloitte failed to detect this fraudulent practice during their audit (Zulfi, 2016). In Indonesia, a similar case involved PT Garuda Indonesia (Persero) Tbk and the Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang & Partners as the auditor of its 2018 financial statements. The report showed a net profit of USD 809,850 (approximately IDR 11.33 billion using an exchange rate of IDR 14,000 per USD). However, the financial statements were questioned by some commissioners for not complying with Financial Accounting Standards (PSAK). The Indonesia Stock Exchange and Ministry of Finance suspected that the audit did not meet standards, resulting in sanctions against both Garuda Indonesia and its auditors (Giri Hartomo, 2019).

Another case involved PT Asuransi Jiwa Adisarana Wanaartha, where the Financial Services Authority (OJK) revoked its business license due to the company's failure to meet solvency ratios. The auditors and the accounting firms Kosasih & Partners and KNMT did not find evidence of financial statement fraud, giving the false impression that the company was financially healthy. As a result, policyholders continued to buy high-risk insurance products without fully understanding the risks (Agustinus Rangga & Yoga Sukmana, 2023). These cases highlight the critical need for auditor competence, time management, professionalism, and experience in maintaining audit quality. Financial statement users require accurate and reliable information. Audit quality depends on the auditor's ability to detect and report violations in the client's accounting system, ensuring that financial reports are trustworthy for stakeholders (Afrielza et al., 2024). The rise of financial scandals, both domestic and international, has affected public perception and reduced trust in the accounting profession. Therefore, high audit quality is essential to produce reliable financial statements for decision-making (Nurwanah et al., 2020). This study focuses on audit quality as a reflection of the auditor's responsibility to deliver accurate and standard-compliant reports. Strong audit quality also helps maintain public trust, making it crucial for auditors to uphold or improve their audit standard.

This study is based on Agency Theory proposed by Jensen and Meckling (1976), which explains the contractual relationship between the owner (principal) and the manager (agent), in which the agent is authorized to make decisions on behalf of the principal. Conflicts of interest may arise because the agent's objectives do not always align with those of the principal (Cahyati et al., 2024). In the context of auditing, the auditor also acts as an independent party whose role is to maintain the integrity of their opinion in order to ensure the quality of the audit. This independence is essential to ensure that audit results can be trusted by stakeholders and are not influenced by pressure or conflicts of interest from any party. This study is a development of previous research by Fakhrizal & Yudowati (2019), which examined factors affecting audit quality. The difference lies in the addition of the work experience variable, as an effort to expand the analysis and provide a more comprehensive understanding of audit quality.

### **The Influence of Competence on Audit Quality**

Competence is a crucial factor in determining audit quality. Incompetent auditors may misunderstand auditing standards, fail to detect fraud, and provide invalid opinions (Santoso & Andarsari, 2022). To produce high-quality audits, auditors must possess adequate knowledge, skills, and experience (Arnanda et al., 2022). In this study, competence includes formal training, auditing experience, problem-solving ability, gathering relevant audit evidence, adherence to standards, and teamwork skills. Auditors with strong insight will have

a better understanding of clients' financial statements (Astrid Savira & Ramadhan, 2021). Competence also relates to an auditor's ability to handle complex audit situations, maintain professional integrity, and adapt to evolving regulations and standards. These capabilities ensure auditors can perform their duties effectively and produce reliable audit reports. This results of research conducted by (Mardiana et al., 2024), and (Risandy et al., 2020), that competence has a positive effect on audit quality.

H1: Competence has a positive effect on Audit Quality

### **The Influence of Time Budget Pressure on Audit Quality**

Tight time budgets at public accounting firms often place significant pressure on auditors (Putri, 2020). This pressure can cause work-related stress because auditors must complete audits within limited timeframes despite the high complexity of their tasks. Excessive time pressure can also disrupt work-life balance, reduce motivation and job satisfaction, and ultimately lower the productivity and effectiveness of the audit team. According to (Cahyani et al., 2022), unrealistic time allocation compared to audit complexity leads to decreased audit quality. This results of research conducted by (Ukur et al., 2020), (Alifah Syahrani et al., 2023), and (Chen et al., 2021), which found that higher time budget pressure has a negative effect on audit quality.

H2: Time Budget Pressure has a negative effect on Audit Quality.

### **The Influence of Professionalism on Audit Quality**

Professionalism is a fundamental requirement for external auditors, whether in public accounting firms or government sectors. This professional attitude ensures auditor independence and helps auditors understand the complexities of modern organizations comprehensively (Rohmanullah et al., 2020). By taking full responsibility for audit results, auditors maintain their professionalism and produce high-quality audits. Auditing involves not only financial reports but also trust and the auditor's future career (Putu Lorensky Oktadelina et al., 2021). Therefore, professionalism has a long-term impact, and audits conducted by professional auditors tend to be more reliable. This results of research conducted by (Wijayanti et al., 2022) and (Syahrir, 2022), that professionalism has a positive effect on audit quality.

H3: Professionalism has a positive effect on Audit Quality

### **The Influence of Work Experience on Audit Quality**

Work experience plays a crucial role in enhancing the professionalism and performance of public accountants. As auditors gain more experience, the quality of their work tends to improve. Rizki Utama & Anita (2024) further highlight that auditors with at least three years of experience in examining financial statements whether as junior auditors or in higher positions demonstrate a higher level of professionalism in audit engagements. This increased professionalism positively influences the quality of audits performed. This results of research conducted by (Kemala Dewi Lubis, 2020), (Nurwanah et al., 2020), dan (Anisah Salsabila et al., 2024), that work experience has a positive effect on audit quality.

H4: Work experience has a positive effect on Audit Quality

### **The Influence of Competence, Time Budget Pressure, Professionalism, and Work Experience Simultaneously on Audit Quality**

Based on the previous explanation regarding the influence of each independent variable, this study aims to examine whether competence, time budget pressure, professionalism, and work experience simultaneously influence audit quality. Cahyani et al., (2022) state that auditor competence positively affects audit quality, as broad knowledge helps in detecting irregularities in financial statements. Alfi Amrulloh & Dudy Satyawan (2021)

found that time budget pressure may have a positive impact on audit quality under certain conditions. Furthermore, (Anggraini et al., 2023) highlight that auditor professionalism contributes to enhanced audit quality, while (Chandra Ariyanto & Goenawan Soedarsa, 2022) revealed that work experience also positively influences the quality of audit outcomes. H5: Competence, Time Budget Pressure, Professionalism and Work Experience simultaneously influence Audit Quality.

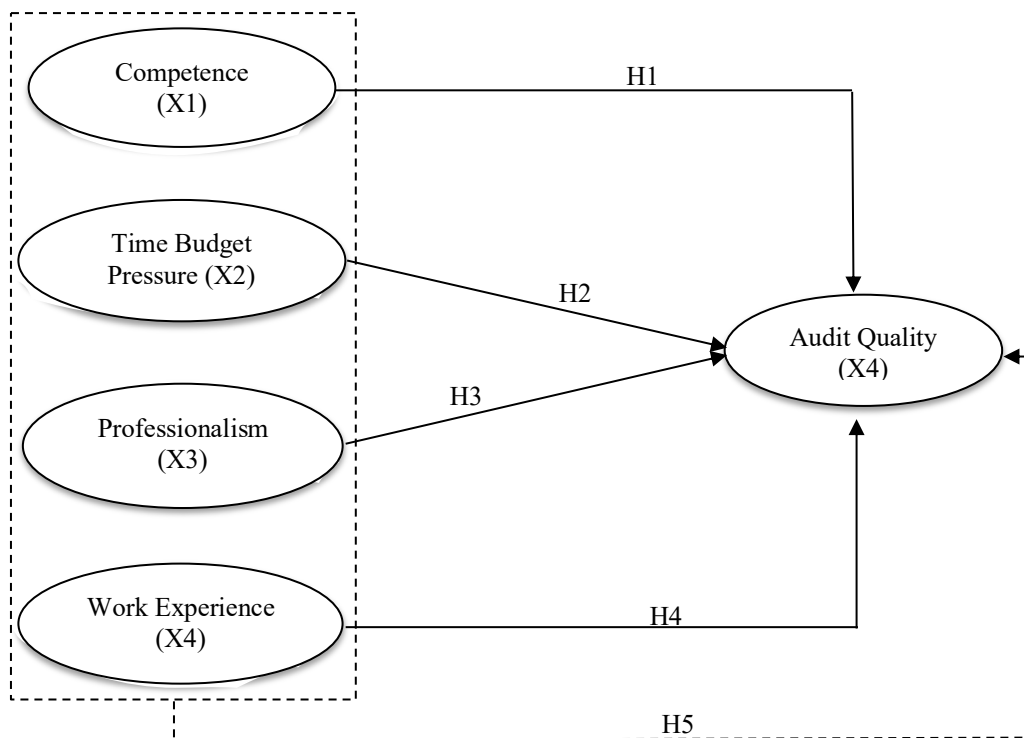


Figure 1. Framework

- H1: Competence has a significant positive effect on audit quality
- H2: Time budget pressure has a significant negative effect on audit quality
- H3: Professionalism has a significant positive effect on audit quality
- H4; Work experience has a significant positive effect on audit quality
- H5: Competence, time budget pressure, professionalism, and work experience simultaneously have a significant effect on audit quality

**METHOD**

This study employs a quantitative approach to examine the influence of competence, time budget pressure, professionalism, and work experience on audit quality among external auditors working at Public Accounting Firms (KAP) in South Jakarta. Primary data were collected through the distribution of questionnaires to auditors who met the sampling criteria. The sampling technique used was purposive sampling, which falls under non-probability sampling methods.

The research instrument consisted of a structured questionnaire using a Likert scale with five levels of responses, ranging from 1 (strongly disagree) to 5 (strongly agree). Data collection began in January 2025. The collected data were analyzed using multiple linear regression analysis with the assistance of IBM SPSS Statistics version 30. Statistical tests conducted included descriptive statistics, validity and reliability tests, normality test,

multicollinearity test, heteroscedasticity test, coefficient of determination ( $R^2$ ), t-test, and F-test.

## RESULTS AND DISCUSSION

### Descriptive Statistic Test

Descriptive statistics is an analytical method used to describe or summarize research data. Its purpose is to provide a general overview of the data characteristics, such as the mean, minimum, maximum, standard deviation, and the number of observations (N) for both independent and dependent variables.

**Table 1. Results of Descriptive Statistics Test**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kompetensi	100	18	29	23.42	3.429
Time Budget Pressure	100	20	29	24.50	2.887
Profesionalisme	100	19	29	24.01	3.164
Pengalaman Kerja	100	18	28	23.00	3.162
Kualitas Audit	100	16	25	20.50	2.887
Valid N (listwise)	100				

Source: SPSS Output Version 30 (April, 2025)

Based on Table 1, this study involved 100 respondents. The range from minimum to maximum values reflects the variation in responses, while the mean and standard deviation provide an overview of the central tendency and dispersion of the data.

### Validity Test

Validity testing was conducted through bivariate correlation tests for each item within the respective variables. The test results are presented as follows:

**Table 2. Results of Competence Validity Test (X1)**

Statement	r-count		r-table	Description
X1.1	0,685	>	0,196	VALID
X1.2	0,792	>	0,196	VALID
X1.3	0,765	>	0,196	VALID
X1.4	0,716	>	0,196	VALID
X1.5	0,818	>	0,196	VALID
X1.6	0,626	>	0,196	VALID

Source: Processed data (April, 2025)

The results of the validity test presented in Table 2 above indicate that all statements related to the competence variable (X1) are valid, as the calculated r-values (r-count) are greater than the table r-value of 0.196.

**Table 3. Results of Time Budget Pressure Validity Test (X2)**

Statement	r-count		r-table	Description
X2.1	0,683	>	0,196	VALID
X2.2	0,644	>	0,196	VALID
X2.3	0,518	>	0,196	VALID
X2.4	0,635	>	0,196	VALID
X2.5	0,766	>	0,196	VALID
X2.6	0,565	>	0,196	VALID

Source: Processed data (April, 2025)

The results of the validity test presented in Table 3 above indicate that all statements related to the variable time budget pressure (X2), are valid because the calculated r-values (r-count) are greater than the table r-value of 0.196.

**Table 4. Results of Professionalism Validity Test (X3)**

Statement	r-count		r-table	Description
X3.1	0,651	>	0,196	VALID
X3.2	0,753	>	0,196	VALID
X3.3	0,636	>	0,196	VALID
X3.4	0,539	>	0,196	VALID
X3.5	0,783	>	0,196	VALID
X3.6	0,704	>	0,196	VALID

Source: Processed data (April, 2025)

The results of the validity test presented in Table 4 above indicate that all statements related to the variable X3 professionalism are valid, as the calculated r-values (r-count) are greater than the table r-value of 0.196.

**Table 5. Results of Work Experience Validity Test (X4)**

Statement	r-count		r-table	Description
X4.1	0,710	>	0,196	VALID
X4.2	0,645	>	0,196	VALID
X4.3	0,820	>	0,196	VALID
X4.4	0,650	>	0,196	VALID
X4.5	0,671	>	0,196	VALID
X4.6	0,780	>	0,196	VALID

Source: Processed data (April, 2025)

The results of the validity test presented in Table 5 above indicate that all statements related to the variable X4 work experience are valid, as the calculated r-values (r-count) are greater than the table r-value of 0.196.

**Table 6. Results of Audit Quality Validity Test (Y)**

Statement	r-count		r-table	Description
Y.1	0,676	>	0,196	VALID
Y.2	0,622	>	0,196	VALID
Y.3	0,845	>	0,196	VALID
Y.4	0,836	>	0,196	VALID
Y.5	0,693	>	0,196	VALID

Source: Processed data (April, 2025)

The results of the validity test presented in Table 6 above indicate that all statements related to the variable Y audit quality are valid, as the calculated r-values (r-count) are greater than the table r-value of 0.196.

**Reliability Test**

The reliability test in this study used the Cronbach’s Alpha method. An instrument is considered reliable if the Cronbach’s Alpha value is greater than 0.700.

**Table 7. Results of Reliability Test**

Variable	Cronbach’s Alpha	Standar Reliabilitas	Description
Competence (X <sub>1</sub> )	0,826	0,700	Reliable
Time Budget Pressure (X <sub>2</sub> )	0,706	0,700	Reliable
Professionalism (X <sub>3</sub> )	0,764	0,700	Reliable

Work Experience (X <sub>4</sub> )	0,806	0,700	Reliable
Audit Quality (Y)	0,786	0,700	Reliable

Source: Processed data (April, 2025)

The results of the reliability test presented in Table 7 show that all variables have Cronbach’s Alpha values above 0.700, namely: competence (0.826), time budget pressure (0.706), professionalism (0.764), work experience (0.806), and audit quality (0.786). Therefore, all variables are declared reliable.

### Normality Test

The normality test is conducted to determine the suitability of the statistical analysis approach. This study uses the Kolmogorov-Smirnov Test, where a significance value > 0.05 indicates that the data are normally distributed.

**Table 8. Results of Normality Test — One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual	
N		100	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	2.76035666	
Most Extreme Differences	Absolute	.075	
	Positive	.071	
	Negative	-.075	
Test Statistic		.075	
Asymp. Sig. (2-tailed) <sup>c</sup>		.180	
Monte Carlo Sig. (2-tailed) <sup>d</sup>	Sig.	.174	
	99% Confidence Interval	Lower Bound	.164
		Upper Bound	.183

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Source: SPSS Output Version 30 (April, 2025)

Table 8 shows the results of the Kolmogorov-Smirnov normality test with a K-S value of 0.075 and a significance value of 0.180. Since the significance value is > 0.05, the residuals are normally distributed and the normality assumption is fulfilled.

### Multicollinearity Test

The multicollinearity test aims to determine the presence of linear relationships among independent variables. The test is conducted using Tolerance and VIF values. If Tolerance > 0.10 and VIF < 10, then multicollinearity is not present.

**Table 9. Results of Multicollinearity Test**

		Coefficients <sup>a</sup>					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	13.364	5.642		2.369	.020		
	Kompetensi	.564	.089	.537	6.339	<.001	.805	1.242
	Time Budget Pressure	-.500	.195	-.242	-2.564	.012	.650	1.538
	Profesionalisme	.156	.078	.183	2.006	.048	.698	1.433
	Pengalaman Kerja	.352	.171	.166	2.062	.042	.887	1.127

a. Dependent Variable: Kualitas Audit

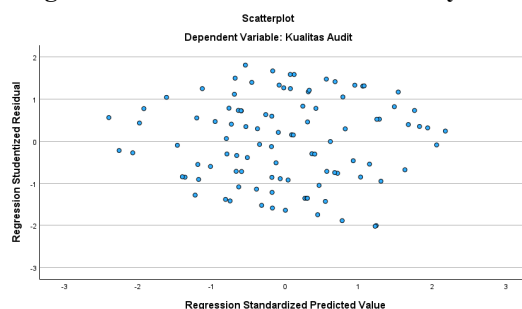
Source: SPSS Output Version 30 (April, 2025)

Table 9 shows the results of the multicollinearity test, where all independent variables have Tolerance values > 0.10 and VIF values < 10. The VIF values range from 1.127 to 1.538, while the Tolerance values range from 0.650 to 0.887. Therefore, there is no indication of multicollinearity, and this assumption is fulfilled.

### Heteroskedasticity Test

The heteroskedasticity test was conducted using the scatterplot method to observe whether there are signs of heteroskedasticity between the independent and dependent variables. The test results are as follows:

**Figure 2. Results of Heteroskedasticity Test**



Source: SPSS Output Version 30 (April, 2025)

Figure 2 shows the results of the heteroscedasticity test using a scatterplot, where the distribution of points appears random and does not form any specific pattern. This indicates that the model meets the assumption of homoscedasticity.

### Multiple Linear Regression Test

Multiple linear regression is a statistical method used to measure the influence of two or more independent variables on a single dependent variable, as well as to assess the strength of the relationships within the model.

**Table 10. Results of Multiple Linear Regression Test**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.364	5.642		2.369	.020
	Kompetensi	.564	.089	.537	6.339	<.001
	Time Budget Pressure	-.500	.195	-.242	-2.564	.012
	Profesionalisme	.156	.078	.183	2.006	.048
	Pengalaman Kerja	.352	.171	.166	2.062	.042

a. Dependent Variable: Kualitas Audit

Source: SPSS Output Version 30 (April, 2025)

From Table 10 above, the multiple linear regression equation in this study is:  
 $Y = 13.364 + 0.564 X_1 - 0.500 X_2 + 0.156 X_3 + 0.352 X_4 + e$

Description:

Y= Audit Quality

X1= Competence

X2= Time Budget Pressure

X3= Professionalism

X4= Work Experience

The regression coefficients can be interpreted as follows:

$\alpha=13.364$  indicates that when all independent variables are held constant, the estimated audit quality is 13.364.

$\beta_1=0.564$  indicates that each one-unit increase in competence will increase audit quality by 0.564.

$\beta_2=-0.500$  indicates that each one-unit increase in time budget pressure will decrease audit quality by 0.500.

$\beta_3=0.156$  indicates that each one-unit increase in professionalism will increase audit quality by 0.156.

$\beta_4=0.352$  indicates that each one-unit increase in work experience will increase audit quality by 0.352.

### Coefficient of Determination Test ( $R^2$ )

The results of the coefficient of determination test are shown in Table 11. The  $R^2$  value shows how much of the audit quality variation is explained by the independent variables.

**Table 11. Results of Coefficient of Determination Test ( $R^2$ )**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.672 <sup>a</sup>	.451	.428	2.141

a. Predictors: (Constant), Pengalaman Kerja, Profesionalisme, Kompetensi, Time Budget Pressure

Source: SPSS Output Version 30 (April, 2025)

According to Table 11, the R Square value of 0.451 suggests that competence, time budget pressure, professionalism, and work experience collectively explain 45.1% of the variation in audit quality. The remaining 54.9% is attributed to other factors not included in this model. Hence, the regression model provides a reasonably good fit for the data.

### t-Test

The t-test is used to examine the partial effect of each independent variable on the dependent variable. If the significance value (Sig.) > 0.05, the effect is not significant; if it is  $\leq$  0.05, the effect is significant.

**Table 12. Results of t-Test**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.364	5.642		2.369	.020
	Kompetensi	.564	.089	.537	6.339	<.001
	Time Budget Pressure	-.500	.195	-.242	-2.564	.012
	Profesionalisme	.156	.078	.183	2.006	.048
	Pengalaman Kerja	.352	.171	.166	2.062	.042

a. Dependent Variable: Kualitas Audit

Source: SPSS Output Version 30 (April, 2025)

Based on Table 12, all four hypotheses are accepted. Competence, professionalism, and work experience have significant positive effects on audit quality, while time budget pressure has a significant negative effect. This is supported by significance values < 0.05 and t-values > 1.985.

### F-Test

The F-test is a statistical test used to compare the variances between two or more groups of data to determine whether there are significant differences among the groups. This test is commonly used in analysis of variance (ANOVA) to assess whether a more complex regression model provides a better fit than a simpler model.

**Table 13. Results of f-Test ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	357.648	4	89.412	19.511	<.001 <sup>b</sup>
	Residual	435.342	95	4.583		
	Total	792.990	99			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Pengalaman Kerja, Profesionalisme, Kompetensi, Time Budget Pressure

Source: SPSS Output Version 30 (April, 2025)

Referring to Table 13, the F-test result shows an F-value of 19.511, which exceeds the critical value of 2.47, and a significance level below 0.05. This confirms that the independent variables together significantly influence audit quality.

### Discussion of Research Results

#### The Influence of Competence on Audit Quality

Based on the t-test results, the competence variable (X1) shows a significance value of  $0.001 < 0.05$  and a t-value of  $6.339 > t$ -table value of 1.985.  $H_0$  is rejected and  $H_1$  is accepted, indicating that competence has a significant positive effect on audit quality. This finding is consistent with previous studies by Sinurat & Pangaribuan (2022), Pramitasari (2024), (Samosir et al., 2022), and Junitra & Lastanti (2022), which found that auditor competence positively affects audit quality.

From the perspective of *Agency Theory*, auditor competence plays a crucial role in ensuring the effectiveness of independent monitoring. Competent auditors are better equipped to reduce information asymmetry between principals and agents and to detect potential errors or fraud in financial reports. With a strong command of auditing standards and the ability to assess risk accurately, auditors can deliver reliable opinions and enhance audit quality. Therefore, improving competence through continuous education, training, and professional certification is essential to strengthen monitoring mechanisms and increase stakeholder trust in financial reporting. Overall, this finding is not only supported empirically but also theoretically, highlighting the role of auditor competence as a bridge between principals and agents.

#### The Influence of Time Budget Pressure on Audit Quality

Based on the test results, the time budget pressure variable (X2) has a significance value of  $0.012 < 0.05$  and a t-value of  $-2.564 > t$ -table value of 1.985 (in absolute terms),  $H_0$  is rejected and  $H_1$  is accepted. This indicates that time budget pressure has a significant negative effect on audit quality. The negative t-value suggests that the higher the time pressure experienced by auditors, the lower the quality of the audit produced. This finding implies that limited time can push auditors to reduce audit procedures, rush the process without proper consideration, and potentially overlook errors or fraud in financial statements.

From the perspective of *Agency Theory*, auditors act as independent parties tasked with monitoring the agents (management) on behalf of the principals (owners). To perform this role effectively, auditors require sufficient time to carry out audit procedures thoroughly and in accordance with professional standards. However, when faced with tight time constraints, the

audit process can become rushed, critical procedures may be skipped, and judgments may be made hastily. These results align with previous studies by Alifah Syahrani et al., (2023), Rahmadini & Fauzihardani (2022), Agung Suprianto (2023) and Chen et al., (2021), which found that time budget pressure negatively impacts audit quality. Putri (2020) also emphasized that time pressure leads auditors to skip important parts of the audit program. Furthermore, Andriani et al., (2021) stated that proper time allocation significantly affects audit effectiveness and quality.

### **The Influence of Professionalism on Audit Quality**

Based on the test results, the professionalism variable (X3) has a significance value of  $0.048 < 0.05$  and a t-value of  $2.006 > t\text{-table value of } 1.985$ , thus  $H_0$  is rejected and  $H_1$  is accepted. This means professionalism has a positive effect on audit quality. The higher the level of auditor professionalism, the better the quality of the audit produced.

From the perspective of *Agency Theory*, professionalism ensures auditors maintain integrity and independence between principals and agents. Professional auditors uphold ethics and objectivity despite management pressure, allowing them to provide fair and reliable financial assessments. High professionalism thus supports auditors as credible monitors, positively influencing audit quality. This finding aligns with previous studies by Lestari & Ardiami (2024), Natasya Ardella & Caecilia Atmini Susilandari (2022), and Anastasia Ni Made Natalina et al., (2022), which concluded that professionalism positively affects audit quality. Professional auditors produce more thorough, objective audits that meet stakeholders' informational needs. Furthermore, Ahmadi & Prabowo (2021) emphasized that auditor professionalism reflects a commitment to society, clients, and the profession. This not only improves the technical quality of audits but also enhances public trust and the credibility of audited financial reports.

### **The Influence of Work Experience on Audit Quality**

Based on the test results, the work experience variable (X4) shows a significance value of  $0.042 < 0.05$  and a t-value of  $2.062 > 1.985$ . Therefore,  $H_0$  is rejected and  $H_1$  is accepted, meaning work experience has a positive effect on audit quality. The higher the auditor's work experience, the better the audit quality produced.

In the context of *Agency Theory*, auditors act as independent supervisors between principals (owners) and agents (management). Experienced auditors are more skilled at recognizing risk patterns, developing audit strategies, and handling various pressures and complexities in financial reports. This allows them to effectively detect irregularities and provide reliable audit opinions. Thus, work experience is a vital tool to reduce information asymmetry and increase principals' trust in financial reports prepared by agents. This finding aligns with studies by Natsir et al., (2023), Chandra Ariyanto & Goenawan Soedarsa (2022), and Aziz Limonu et al., (2021), which conclude that work experience improves audit quality. Nariswari et al., (2021) also add that experience allows auditors to learn from past mistakes and be more cautious in decision-making.

### **The Influence of Competence, Time Budget Pressure, Professionalism, and Work Experience on Audit Quality**

Based on the F-test results in Table 13, the calculated F-value is 19.511, which is greater than the critical F-value of 2.47, with a significance level of  $0.001 < 0.05$ . This indicates that  $H_0$  is rejected and  $H_1$  is accepted, meaning that Competence (X1), Time Budget Pressure (X2), Professionalism (X3) and Work Experience (X4) simultaneously influence audit quality. These findings suggest that these four variables together significantly contribute to determining audit quality. The higher the competence, ability to manage time pressure, professionalism, and

auditor experience, the better the quality of the audit produced. Therefore, the internal factors of auditors play an important role in supporting the effective and reliable execution of audits.

## CONCLUSION

The results of this study demonstrate that competence, time budget pressure, professionalism, and work experience significantly influence audit quality among auditors working in Public Accounting Firms (KAP) in South Jakarta. Individually, competence, professionalism, and work experience have a positive impact, whereas time budget pressure negatively affects audit quality. When analyzed collectively, these variables show a substantial combined effect, emphasizing that audit quality is shaped by a mix of technical expertise, ethical standards, practical exposure, and time-related pressures. Future studies are encouraged to examine additional factors, including potential moderating variables such as job stress or auditor motivation, to provide a more holistic view. Moreover, expanding the research to a broader geographic scope or different firm sizes may yield deeper insights.

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