

ANALYSIS OF EXPERIENCE, MOTIVATION, TIME BUDGET PRESSURE AND ONLINE-BASED AUDIT TECHNOLOGY ON THE QUALITY OF AUDIT RESULTS

Rizal Mawardi¹

rizal.mawardi@perbanas.id

Christine Nauli Sirait²

christine.nauli57@perbanas.id

Salsabilla Cleo Iryanto³

salsabillacleo0@gmail.com

Siti Vania Rahmawati⁴

rahmawativania9@gmail.com

Faculty of Economy and Business, Perbanas Institute

Abstract - This study aims to analyze the influence of experience, motivation, time budget pressure, and online-based audit technology on audit quality. Audit quality is a crucial factor in maintaining the accuracy and balance of financial statements. This research is grounded in Attribution Theory, which explains that internal characteristics of auditors and their surrounding environment can contribute to their performance in producing high-quality audits. The internal factors examined are auditor experience and motivation, while the external factors are time budget pressure and online-based audit technology. The variables of experience, time budget pressure, and online audit technology individually contribute positively to audit quality, whereas motivation does not have a significant effect. Data were collected through questionnaires distributed to auditors working at Public Accounting Firms (KAP) in South Jakarta. The data analysis technique used is multiple linear regression with the help of SPSS version 27.0. The results show that time budget pressure and online-based audit technology significantly affect audit quality, while auditor experience and motivation do not have a significant influence. These findings indicate that time budget pressure and online audit technology contribute to producing high-quality audits..

Keywords: Experience, Motivation, Time Budget Pressure, Online-Based Audit Technology, Audit Quality

I. INTRODUCTION

Currently, all companies in Indonesia have an obligation to make financial reports. This is due to the important role of the report as a source of information for external parties in understanding the company's financial condition. Financial reports with auditors are closely related because the results of financial reports on a company are made by an auditor. The

financial statements prepared by the auditor aim to provide financial information to management to show management accountability in an accounting period.

Several factors can affect the quality of audit results, including the experience and motivation of the auditor, time budget pressure, and online-based audit technology. Experience encompasses the knowledge and expertise that an auditor has gained from previous work. According to Nabil and Dwiridotjahjono (2024), experience enables auditors to apply their expertise, evaluate various solutions, and determine the appropriate steps in the audit process.

An auditor's motivation can also affect the performance of an audit, because if an audit has high motivation, it will make him enthusiastic about doing his job. According to Setyo Widodo and Yandi, (2022) that motivation is a process that reflects the intensity and direction of a person's efforts in achieving his goals.

Time Budget Pressure is the working hours of an audit, if the working hours in the short term greatly affect the quality of the audit results, because the working hours are very short an audit will feel pressured and rushed to complete the results of the report. according to Fauzan (2021) time constraints can be a challenge that forces auditors to continue to produce quality audit reports in tight time conditions.

Online-based audit technology is the application of digital technology in the audit process, which allows audits to be conducted remotely using an online platform. According to Agung (2024), digital transformation can not only make the audit process more efficient and faster, but can also be more transparent and accurate.

The quality of audit results is a measure of the extent to which audit results can meet certain standards in terms of accuracy, objectivity, relevance and transparency. Good quality audit results are objective, accurate, and comprehensive results. According to Fujianti (2024) audit quality is a process that ensures compliance with applicable audit quality standards, where public accounting firms are required to follow quality control procedures so that each audit is carried out consistently and professionally.

Literature and Theory Review

Attribution Teory

Attribution theory was proposed by Fritz Heider (in Fish, 2020), which outlines how individuals interpret their own and others' behavior. Attribution involves the process of assessing whether an action is caused by internal factors, such as personality and character, or external factors, such as situation and environment (Fish, 2020). This theory highlights the importance of interpreting the causes of behavior, both one's own and others', which can be triggered by internal elements such as values, attitudes, and temperament or by external factors such as social pressure or certain conditions that influence one's reactions (Azzahra, 2023). Heider (in Istri, 2023) states that internal and external attributions can play a role in the evaluation process of a person's performance. For example, how a boss treats his subordinates can have an impact on individuals' perceptions and attitudes towards their own performance.

Auditor Work Experience

Auditor work experience refers to the events or situations an auditor has encountered while working and how they apply their experience to their job. According to Pramuditha (2020), auditors with a high level of experience tend to have better skills when carrying out their duties. This experience increases technical competence and enriches the auditor's mindset, helping them formulate the strategic steps needed to achieve stated audit objectives.

Motivation

Auditor motivation is a desire that exists within an auditor who guides the auditor to be enthusiastic in doing his job. According to Setyo Widodo and Yandi (2022) motivation is an internal drive that directs individuals to achieve certain goals. In this case, motivation functions as a trigger for someone to hone the abilities needed to carry out their work to the fullest, so that they can get results in accordance with expectations.

Times Budget Pressure

Time budget pressure is the pressure an auditor experiences when working on a project according to an agreed-upon time budget. According to Fauzan (2021), time budget pressure is a situation in which an auditor must perform his job properly and correctly within the agreed-upon time frame.

Online Based Audit Technology

Online-based audit technology is a system that allows auditors to complete their work quickly and easily using an online application. According to Masdar Ryketeng (2023), the application of computer technology in audit activities supports every stage, from planning to implementation and preparation of the final report, with the aim of maintaining audit quality.

Audit Quality

Audit quality is the result of an auditor's work. When the results are efficient and accurate, the auditor and the client are satisfied. According to Arista (2023), audit quality is an attribute determined based on auditing and quality control standards. It reflects the effectiveness of audit implementation and auditors' fulfillment of their professional responsibilities to carry out their functions ethically and competently.

Research Framework and Hypothesis

The research framework used is based on the theory and previous research described above.

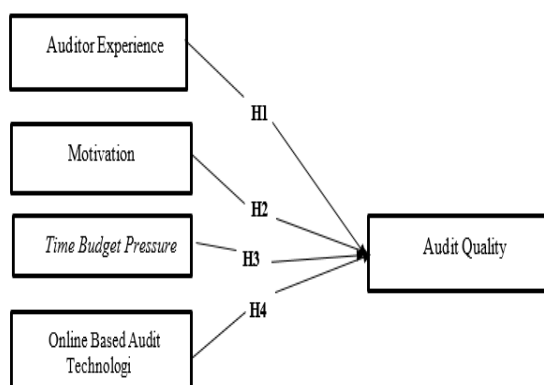


Figure 1 Research Framework

1. The Effect of Auditor Experience on Audit Quality:

According to research by Made Yenni Latrini (2024) and Vina Arnita (2023), an auditor with more than 10 years of experience can positively impact audit quality results. Aquelis Alves Bareto (2023), Ni Putu Dewi (2024), and Cris Kuntandi (2023) found that an auditor with experience producing quality audit results more than five times can have a positive effect on audit quality results. Previous research has shown that the experience of auditors has a positive and significant effect on the quality of audit results.

H1: Experience has a positive effect on the quality of audit results.

2. The Effect of Motivation on the Quality of Audit Results:

According to Ni Kadek Pande Sri Widhianingsih's (2024) research, the motivation referred to is intrinsic, such as wanting to be like someone we idolize, which gives us the motivation to emulate that person and have a positive effect on audit quality results. Abu Bakar Arif (2022) states that motivation can also come from our immediate environment, such as our family, parents, spouses, and children. Previous research shows that motivation significantly influences the quality of audit results.

H2: Motivation positively affects the quality of audit results.

3. The Effect of Time Budget Pressure on the Quality of Audit Results:

According to research by Ni Made Candra Primadini, Deliana, and Anik Yuesti (all 2024), time budget pressure refers to the pressure of work given by the client in less than seven days. According to Anik Yuesti, time budget pressure has a positive effect. Previous research indicates that time budget pressure affects audit quality results.

H3: Time budget pressure has a positive effect on audit quality results.

4. The Effect of Online-Based Audit Technology on Audit Quality

According to research by Farhan Zulfami and Ade Sumarni (2024), online-based audit technology is a device that supports audits using audit work applications and internet signals. It can positively impact audit quality results. The right technology can improve audit quality by increasing efficiency, improving documentation, and ensuring accurate data processing. Previous research shows that online-based audit technology affects audit quality results.

H4: Online-based audit technology has a positive effect on audit quality results.

II. METHODS

This is a quantitative study that uses descriptive statistics. The Statistical Package for the Social Sciences (SPSS) was used to process the data. The stages of this study are descriptive statistics, data quality testing, classical assumption testing, and hypothesis testing. This study is a replication and development of previous research of the same kind with the same object, but with different results. The study population consists of auditors who work at KAP in the city of Jakarta and auditors who have used online audit technology. The researchers used a purposive sampling technique, a method of selecting a sample based on certain criteria or considerations. Apriliani et al. (2021) state that one important criterion for determining an

optimal sample size is ensuring that the number of respondents is at least 30 and no more than 500 to maintain the validity and representativeness of the collected data.

This study has two sample criteria inclusion and exclusion :

A. Inclusion Criteria:

The inclusion criteria for this study were as follows :

1. Auditors who actively work at KAP DKI Jakarta
2. Auditors willing to be respondents
3. Auditors who already have an auditor certificate.

B. Exclusion Criteria :

The exclusion criteria for this study are

1. Respondents who are ill
2. Incomplete questionnaire responses

In this study, primary data was collected through questionnaires that respondents filled out directly, according to instruments prepared by the researcher. In addition to primary data, researchers used other sources, such as research journals and the Internet, to find information and theories related to the studied variables.

Table 1 Operasional Variabel

Variabel	Indicators
Experience (X ¹)	- Length of work experience - Type of audit performer - Training and education:. - Complexity of the assignment: - Involvement in the audit team:
Motivation (X ²)	- Desire for career development - Sense of responsibility - Financial incentives - Reward and recognition - Desire to help the organization or client
Times Budget Pressure (X ³)	- The Auditor's attitude in utilizing time efficiently during the audit process - The Auditor's attitude in the face pressure to reduce audit quality to meet the deadline
Online Based Audit Technology (X ⁴)	- Use of web;-based audit software - Access to data in real-time - Remote collaboration - Data Security - Use of technology-based analytic tools - Digital reporting system

Audit Quality (Y)	- Communicate All Discrepancies Found to the Client - In-depth Understanding of the Information System Used by the Client - High Dedication in Completing the Audit Process - Referring to Auditing and Accounting Principles in Conducting Audits - Skeptical Attitude towards Statements Given by Clients - Prudent Approach in Decision Making
-------------------	--

In this study, the authors used a Likert scale to measure how respondents answered the statements in the questionnaire. Using a Likert scale allows the variables set out in the study to be described in more detail and provides indicators used as a reference for compiling the statements in the questionnaire. In this study, the Likert scale is a five-point scale. Each respondent is asked to give an opinion on each question, starting from strongly agreeing with a score of 5 and strongly disagreeing with a score of 1.

III. Results and Discussion

Data Analyst

Descriptive Statistics : Based on the results of the questionnaire distributed to several Knowledge, Attitude, and Practice (KAP) offices in Jakarta, Indonesia.

The following description of the respondents is based on the gender of the auditor and will be presented in

Table 2 Respondents Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male	19	38.0	38.0	38.0
Female	31	62.0	62.0	100.0
Total	50	100.0	100.0	

Profile of Respondents Based on Length of Work. The following discussion will present descriptive respondents based on their length of work as auditors. The descriptive respondents based on their latest education are presented in

		Frequency	Percent	Valid	Cumulative
				Percent	Percent
VALID	1-5 Year	35	70.0	70.0	70.0
	6-10 Year	14	28.0	28.0	98.0
	11-15 Year	0	0	0	0
	16-20 Year	0	0	0	0
	>20 Year	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

Table 3 Respondent Length of Work

Data Quality Test

The quality of the instrument used in this study was tested using validity and reliability tests.

Validity Test

The validity test ensures that the instrument can accurately measure the intended variables, such as experience, motivation, time budget, pressure, and online-based audit technology. Below are the validity test results :

Table 4 Experience

Variabel	Item	Corrected item-total correlation	r-table	(P sig)	Description
Experience	X1.1	0.556	0.4629	<0,005	VALID
	X1.2	0.593	0.4629	<0,005	VALID
	X1.3	0.596	0.4629	<0,005	VALID
	X1.4	0.700	0.4629	<0,005	VALID
	X1.5	0.774	0.4629	<0,005	VALID

Based on the results presented in Table 4 the indicators used to measure experience (X1) in this study are valid.

Table 5 Motivation

Variabel	Item	Corrected item-total correlation	r-table	(P sig)	Description
Motivation	X2.1	0.687	0.4629	<0,005	VALID
	X2.2	0.607	0.4629	<0,005	VALID
	X2.3	0.800	0.4629	<0,005	VALID
	X2.4	0.469	0.4629	<0,005	VALID
	X2.5	0.790	0.4629	<0,005	VALID

Based on the results in Table 5, the indicators used to measure motivation (X2) in this study are valid.

Table 6 Times Budget Pressure

Variabel	Item	Corrected item- total correlation	r-tabel	(P sig)	Description
Times Budget Pressure	X3.1	0,817	0.4629	<0,005	VALID
	X3.2	0,880	0.4629	<0,005	VALID
	X3.3	0,887	0.4629	<0,005	VALID
	X3.4	0,824	0.4629	<0,005	VALID
	X3.5	0,517	0.4629	<0,005	VALID

Based on the results in Table 6, it can be concluded that the indicators used to measure the time budget pressure variable (X3) are valid.

Table 7 Online-Based Audit Technology

Variabel	Item	Corrected item- total correlation	r-tabel	(P sig)	Description
Online-based audit technology	X4.1	0,796	0.4629	<0,005	VALID
	X4.2	0,788	0.4629	<0,005	VALID
	X4.3	0,884	0.4629	<0,005	VALID
	X4.4	0,795	0.4629	<0,005	VALID
	X4.5	0,810	0.4629	<0,005	VALID

Finally, based on the results in Table 7, the indicators used to measure the online-based audit technology variable (X4) are also valid.

Reliability Test

The reliability test evaluates the consistency of research instruments that measure variables such as experience, motivation, time budget, pressure, and online-based audit technology in relation to audit quality. Reliability is important because it demonstrates that the instruments can produce consistent results and coefficients when applied under the same conditions.

Table 8 Reliability Test.

Variabel	Cronbach alpha	Batas Reliabilitas	N of items	Description
Experience	0,687	0,60	5	Reliabel
Motivation	0,770	0,60	5	Reliabel
Time Budget Pressure	0,853	0,60	5	Reliabel
Online-based audit technology	0,897	0,60	5	Reliabel
Audit Quality	0,665	0,60	5	Reliabel

Based on Table 8, the variables experience, motivation, time budget pressure, online-based audit technology, and audit quality results are reliable. This is due to the Cronbach alpha value for these variables, which is greater than 0.60.

Assumption Test

Normality Test

This discussion will carry out a normality test using the Kolmogorov-Smirnov test with a significance level of 0.05.

Table 9 Normality Test

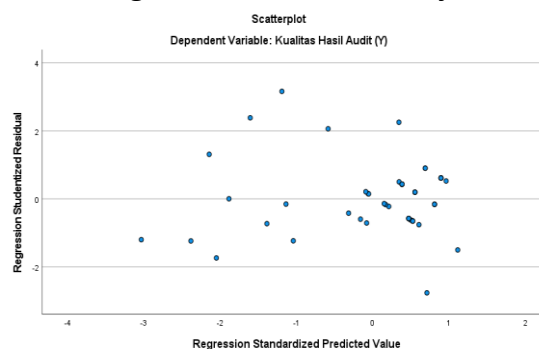
	Statistic	df	Sig.
Unstandardized Residual	125	50	,048

Based on Table 9, the Kolmogorov-Smirnov test results show that the significance value is 0.48, which is greater than 0.05. These results prove that the variables satisfy the normality assumption, meaning the data is normally distributed.

Heteroscedasticity Test

A heteroscedasticity test is performed to determine if there are differences in the variation (or variance) of the residuals for each observation in a linear regression model. One simple way to detect heteroscedasticity is by using a scatterplot, which shows the relationship between residuals and the standardized predicted value of the dependent variable.

Figure 2 Heteroscedasticity



Based on the scatterplot results shown in the image, the residual points appear to be randomly scattered without a clear pattern. The data are distributed around the zero line on the y-axis, both above and below it.

Multiple Regression Analysis Test

This study uses multiple linear regression analysis as a statistical method to test the hypothesis.

Table 10 Multiple Regression Analysis Test

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	17,062	3,102		5,501	,000
	Experience (X1)	-,307	,133	-,207	-2,309	,026
	Motivation (X2)	,101	,122	,112	,827	,413
	Time Budget Pressure (X3)	,209	,063	,426	3,315	,002
	Online-based audit technology (X4)	,236	,095	,387	2,485	,017

According to Table 10, the constant value in the regression model is 17.062. The regression coefficient (β_1) for variable X_1 (Experience) is -0.307; the coefficient value (β_2) for variable X_2 (Motivation) is 0.101; and the coefficient value (β_3) for variable X_3 (Times Budget Pressure) is 0.209. Meanwhile, the coefficient value for variable X_4 (Online-Based Audit Technology) is β_4 .

The form of the multiple linear regression equation from the analysis results is as follows:

$$Y = 17.062 + (-0.307) + 0.101 + 0.209 + 0.236 + e.$$

Description:

Y: Audit Quality

a: Constant

$\beta_1, \beta_2, \beta_3, \beta_4$: Regression coefficients

X_1 : Experience

X_2 : Motivation

X_3 : Times Budget Pressure

X_4 : Online-Based Audit Technology

e: Error

This means :

1. Constant (17,062):
 The constant value indicates that if all the independent variables—namely, experience (X_1), motivation (X_2), time budget pressure (X_3), and online-based audit technology (X_4)—are at zero, the average audit quality value (Y) is 17,062.
2. Experience coefficient ($X_1 = -0.307$):
 - a. Every 1% increase in experience will decrease audit quality by 0.307, assuming the other independent variables remain constant.
 - b. The negative coefficient indicates an inverse correlation between experience and audit quality in this model. It is possible that other variables influence the relationship, so further research is needed to thoroughly understand it.
3. Motivation coefficient ($X_2 = 0.101$):
 Every 1% increase in experience increases audit quality by 0.101, assuming the other independent variables remain constant.
4. Times Budget Pressure Coefficient ($X_3 = 0.209$)
 Every 1% increase in the experience variable increases audit quality by 0.209, assuming the other independent variables remain constant.
5. Online-Based Audit Technology Coefficient ($X_4 = 0.236$):
 Every 1% increase in the experience variable increases audit quality by 0.236, assuming the other independent variables remain constant.

Hypothesis Testing

After testing the classical assumptions in regression analysis and finding no violations, this research can proceed to the hypothesis testing stage.

Partial Test (T Test)

The purpose of this test is to evaluate whether an independent variable significantly affects the dependent variable. This is done by testing the null hypothesis (H_0), which states that the variable coefficient is zero and therefore has no effect. The null hypothesis will be rejected if

the p-value for the independent variable is less than 0.05, indicating that the variable has a partial effect on the dependent variable.

Table 11 t Test

		Coefficients ^a				
		Unstandardized Coefficients	Standardized Coefficients			
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	17,062	3,102		5,501	,000
	Experience (X1)	-,307	,133	-,207	-2,309	,026
	Motivation (X2)	,101	,122	,112	,827	,413
	Time Budget Pressure (X3)	,209	,063	,426	3,315	,002
	Online-based audit technology (X4)	,236	,095	,387	2,485	,017

Based on Table 11, the following analysis and conclusions can be drawn

1. Experience has a significant value of 0.026 (<0.05); however, the beta coefficient value is negative (-0.307), meaning the hypothesis is rejected.
2. Motivation has a significance value of 0.413 (>0.05), indicating that motivation has no significant effect on audit quality.
3. Times Budget Pressure has a significance value of 0.002 (<0.05), indicating that it has a significant effect on audit quality results
4. Online-based audit technology has a significance value of 0.017 (<0.05), indicating that it has a significant effect on audit quality in the modern era.

Coefficient of Determination

R^2 values range from 0 to 1. The closer the value is to 1, the better the model's ability to explain variations in the data. However, a very high R^2 value does not necessarily indicate a good model because the model may be overfitting. The difference between the R^2 value and 1 shows the amount of variation influenced by factors outside the variables used in the model.

Table 12 Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,815 ^a	,664	,634	1,151

Based on Table 12, the R^2 value is 0.664. This indicates that 66.4% of the variability in the dependent variable, audit quality, can be explained by the independent variables: experience, motivation, time, budget pressure, and online-based audit technology. This suggests that the model has fairly good explanatory power.

Discussion and Research Results

The Effect of Work Experience on Audit Quality

The first hypothesis tested is that auditor experience negatively influences the quality of audit results. Based on the t-test results, it is proven that auditor experience has no effect on audit

quality, with a coefficient value of 0.026 (less than 0.5) and a beta coefficient of -0.307. These results indicate that hypothesis H1, which states that auditor experience affects the quality of audit results, is rejected. These results support previous research by Ni Kadek Pande Sri, Widhianingsi, Anik Yuesti, and Ni Putu Dewi (2024), which found that experience does not positively impact audit quality. This may be due to experienced auditors' tendency to become overconfident and continue using outdated approaches that no longer align with evolving audit standards and practices. Additionally, auditors who are less open to technology and innovation may experience a decrease in the effectiveness of the audit process.

The Effect of Motivation on Audit Quality

The second hypothesis tested was that auditor motivation does not significantly affect audit quality. The t-test results show that auditor motivation is not significantly related to audit quality, with a regression coefficient value of $0.413 > 0.5$. This indicates that H2, the hypothesis that auditor motivation significantly improves audit quality, is rejected. These results also support previous research by Dwi Suhariadi Abubakar Arif (2022) and Ni Kadek Pande Sri, Widhianingsi, Anik Yuesti, and Ni Putu Dewi (2024), which found that motivation does not positively affect audit quality. Additionally, motivation correlates with job satisfaction and can backfire on the auditor because excessive motivation can lead to negligence and complacency regarding the satisfaction generated by high-quality audit results.

The Effect of Times Budget Pressure on Audit Quality

The third hypothesis tested is that time budget pressure affects audit quality, with a coefficient value of 0.02 (less than 0.05). The t-test results show that time budget pressure affects audit quality. This indicates that, despite time pressure, auditors can overcome it, which affects audit quality results. These results align with previous research by Arninda Sekar Sari Siregar, Mira Octavia Sembiring, Deliana, and Ilham H. Napitupulu (2024), which found that time budget pressure affects audit quality. Auditors who can manage pressure well can produce high-quality audits. Good time management and experience handling complex audit situations help auditors stay focused on important procedures.

The Effect of Online-Based Audit Technology on Audit Quality

The fourth hypothesis tested is that online audit technology significantly affects audit quality. Based on the t-test results, the variable representing online-based audit technology has a coefficient value of 0.017 (< 0.05). These results show that H4 is accepted and has a positive effect on audit quality. This suggests that auditors effectively utilize technology to quickly and accurately complete audits. This aligns with the findings of previous researchers, such as Azal Tul Muazah, Ade Sumarni, and Dien Noviany Rahmatika (2024), who stated that advances in accounting and audit technology make it easier to detect fraud or errors. Internal audits need to utilize digital technology to increase their effectiveness and efficiency.

IV. CONCLUSION

Based on the results of testing and data analysis that has been presented, it can be concluded as follows :

1. Experience (X1):

At the Public Accounting Firm in Jakarta, audit experience has no effect on the quality of audit results. This finding shows that an auditor's experience level does not guarantee higher-quality audits.

2. Motivation also has no effect on the quality of audit results. Many believe that extremely high motivation can cause an overly ambitious auditor to neglect to carry out the applicable procedures, resulting in poor quality audits.
3. Times budget pressure positively affects audit quality. This shows that it is accepted because it positively affects the quality of audit results.
4. Online-based audit technology has a positive effect on audit quality. This indicates that online-based audit technology is accepted because it speeds up auditors' work and prevents fraud.

Limitatons

1. This research was conducted during peak season, when many KAPs and auditors were busy with bookkeeping and could not give researchers access to their auditors to fill out questionnaires.
2. The respondents in this study were limited to auditors working in specific areas of Jakarta, so the findings may not be generalizable to all auditors in Indonesia. However, it may serve as a reference for future researchers.
3. The questionnaire was distributed online and offline, which posed challenges in ensuring maximum respondent involvement.

REFERENCES

- Apriliani, E., & Rachman, A. A. (2021). The Effect of Organizational Structure and Organizational Culture on the Effectiveness of Management Accounting Information Systems. *Journal of Business, Economics, and Science*, 1(2), 132-146
<https://doi.org/10.33197/bes.vol1.iss2.2021.830>
- Arista, D., Kuntadi, C., & Pramukty, R. (2023). The Effect of Audit Tenure, Company Size, and Audit Rotation on Audit Quality (Literature Review of Internal Audit). *Economina Journal*, 2(6), 1247-1257. <https://doi.org/10.55681/economina.v2i6.594>
- Arnita, V., Diana, Y., & Sari, A. P. (2023). The Effect of Auditor Experience on Audit Quality at KAP. *ARBITRASE: Journal of Economics and Accounting*, 4(2), 153-159. <https://doi.org/10.47065/arbitrase.v4i2.1289>
- Asriningpuri, G. P., & Gruben, F. (2021). The effect of time budget pressure and dysfunctional auditor behavior on audit quality: A case study in an audit firm in Indonesia. *Diponegoro Journal of Accounting*, 10(4).
- Asrulla, A., Risnita, R., Jailani, M. S., & Jeka, F. (2023). Population and sampling (quantitative), and key informant selection (qualitative) in a practical approach. *Tambusai Journal of Education*, 7(3), 26320-26332
- Aswar, K., Akbar, F. G., Wiguna, M., & Hariyani, E. (2021). Determinants of audit quality: Role of time budget pressure. *Problems and Perspectives in Management*, 19(2), 308. [http://dx.doi.org/10.21511/ppm.19\(2\).2021.25](http://dx.doi.org/10.21511/ppm.19(2).2021.25)
- Azmi, N. A., & Trisnawati, R. (2024). *Economics and Digital Business Review* The Effect of Time Budget Pressure, Audit Committee Meetings, Audit Rotation, Client Company Size,

- Cap Size, and Auditor Specialization on Audit Quality. *Economics and Digital Business Review*, 5(2), 789-803. <https://doi.org/10.37531/ecotal.v5i2.1262>
- Azzahra, F., Karina, A., & Digdowiseiso, K. (2023). The Effect of Locus of Control, Organizational Commitment, and Turnover Intention on Auditor (Dysfunctional Audit Behavior). *Journal of Management Studies and Entrepreneurship*, 4(6), 8690-8698.
- Barreto, A. A. (2023). The Effect of Auditor Experience and Auditor Ethics on Audit Quality at public accounting firms (KAP) Surabaya. *Pearl Journal of Accounting Science*, 1(4), 158-170. <https://doi.org/10.55606/jumia.v1i4.2022>
- Chalimi, A. N. F., & SE, M. A. (2021). SPSS-based statistical applications. Chakra Brahmana Lentera Institute.
- Digital. Muqqadimah : *Journal of Economics, Management, Accounting and Business*, 2(3), 154-168.
- Fauzan, R. H., Julianto, W., & Sari, R. (2021). The Effect of Time Budget Pressure, Professionalism, and Audit Fees on Audit Quality. *Correlation Journal: National Research Conference on Economics, Management, and Accounting*, 2(1), 865-880
- Fujianti, L., Wirawan, R. I., & Astuti, T. (2024). Factors Affecting Audit Quality: Empirical Study at Public Accounting Firm in Jakarta. 7 (April), 172-188. <https://doi.org/10.35814/jrb.v7i2.5703>
- Ghozali, I. (2021). Application of multivariate analysis with the IBM SPSS 26 program 10th edition. Semarang: Diponegoro University Publishing Agency.
- Istri, C., Saraswati, P., Sunarsih, N. M., Ayu, I., Munidewi, B., Economy, F., Business, D., & Denpasar, U. M. (2023). Accounting and Auditing Knowledge, Ethics, Independence, Audit Situation and Auditor Experience on the Accuracy of Giving Audit Opinions at Public Accounting Firms in Bali. *Collection of Accounting Student Research Results (Kharisma)*, 5 (June), 403-412.
- Juliyanti, R., Hidayah, N., Layli, M., & Setiorini, K. R. (2024). The Effect of Competence, Independence, Time Budget Pressure and Auditor Ethics on Audit Quality: (Case Study at the Inspectorate Office of the Regency / City of Yogyakarta Special Region). *Journal of Accounting, Finance, Taxation, and Auditing (Jafta)*, 6(2). <https://doi.org/10.28932/jafta.v6i2.9208>
- Lenaini, I. (2021). Purposive and snowball sampling techniques. *Historical: Journal of Studies, Research and Development of History Education*, 6(1), 33-39. <https://doi.org/10.31764/historis.v6i1.4075>
- Lubis, M., & Kuntadi, C. (2023). The Effect of Auditor Ethics, Auditor Experience, and Auditor Motivation on Internal Auditor Quality. *Journal of Management, Accounting and Logistics (Jumati)*, 1(1), 154-164.
- Masdar Ryketeng, Syachbrani, W., Oktaviyah, N., Dunakhir, S., Idris, H., & Idrus, M. (2023). Use of the Online-Based ATLAS Application at the Public Accounting Firm. *Vokatek : Journal of Community Service*, 1(2), 97-105. <https://doi.org/10.61255/vokatekjp.v1i2.108>
- Muazah, A. T., Sumarni, A., & Rahmatika, D. N. (2024). The Importance of Internal Audit and Technology Implementation to Prevent Fraud in the Transformation Era. <https://doi.org/10.59246/muqaddimah.v2i3.933>
- Nabil, N., & Dwiridotjahjono, J. (2024). Al-Kharaj: *Journal of Economics, Finance & Sharia Business Al-Kharaj: Journal of Economics, Finance & Sharia Business*. Al-Kharaj: *Journal of Economics, Finance & Sharia Business*, 6(2), 2547-2562.

- Pramuditha, P. Y., & NR, E. (2020). The Effect of Obedience Pressure, Audit Knowledge and Audit Experience on Audit Judgement. *Journal of Accounting Exploration*, 2(4), 3755-3770. <https://doi.org/10.24036/jea.v2i4.317>
- Primandini, N. M. C., & Latrini, M. Y. (2025). The Effect of Audit Fees, Time Budget Pressure, and Auditor Experience on Audit Quality. *Owner: Accounting Research and Journal*, 9(1), 357-369. <https://doi.org/10.33395/owner.v9i1.2438>
- Qomusuddin, I. F., & Romlah, S. (2024). *Quantitative Data Analysis with the Lisrel 8.8 Program*. Deepublish.
- Saifudin, S., Santoso, A., & Violita, D. J. (2022). The Effect of Competence, Independence, Time Budget Pressure on Audit Quality with Auditor Ethics as Moderation. *Journal of Business Lentera*, 11(3), 296. <https://doi.org/10.34127/jrlab.v11i3.638>
- Setyo Widodo, D., & Yandi, A. (2022). Employee Performance Model: Competence, Compensation and Motivation, (HRM Literature Review). *Journal of Multidisciplinary Sciences*, 1(1), 1-14. <https://doi.org/10.38035/jim.v1i1>
- Siregar, A. S. S., Sembiring, M. O., Deliana, D., & Napitupuluh, I. H. (2024). Factors Affecting the Quality of Internal Audit Work: Professional Commitment, Time Budget Pressure, and Organizational Culture. *Journal of Accounting and Business Research*, 24(1), 28-34. <https://doi.org/10.30596/18109>
- Subhaktiyasa, P. G. (2024). Determining Population and Sample: A Quantitative and Qualitative Research Methodology Approach. *Scientific Journal of Education Profession*, 9(4), 2721-2731. <https://doi.org/10.29303/jipp.v9i4.2657>
- Sugiyono. (2022). *Quantitative, qualitative and R&D research methods*. Bandung: Alfabeta
- Suhariadi, D., & Arif, A. (2022). The Effect of Auditor Ethics, Auditor Experience, and Auditor Motivation on Audit Quality with Audit Fees as a Moderating Variable. *Trisakti Economic Journal*, 2 (2) , 417-430. <http://dx.doi.org/10.25105/jet.v2i2.14223>
- Suprato, D. (2022). Students' Views on the Effectiveness of Indonesian Language Use in Communication in the Campus Environment. In *SINASTRA : Proceedings of the National Seminar on Language, Arts, and Literature* (Vol. 1, pp. 350-356).
- Waruwu, M. (2023). Educational research approaches: qualitative research methods, quantitative research methods and mixed methods. *Tambusai Journal of Education*, 7(1), 2896-2910.
- Widhianingsih, N. K. P. S., Yuesti, A., & Dewi, N. P. S. (2024). The Effect of Due Professional Care, Auditor Experience, Time Budget Pressure, Audit Fee, and Auditor Motivation on Audit Quality at Public Accounting Firms in Bali. *Collection of Accounting Student Research Results (Kharisma)*, 6(1), 74-89.
- Yuliani, W., & Supriatna, E. (2023). *Research Methods for Beginners*. Widina Publisher.
- Zulfahmi, F., & Kuntadi, C. (2024). The Effect of Computer-Aided Audit Techniques, Auditor Performance, and Locus of Control on Sharia Audit Quality. *Journal of Research in Sharia Economics and Finance*, 2(2), 169-177. <https://doi.org/10.59059/jupiekes.v2i2.1217>