

The Effect of Competence, Work Experience, Professional Scepticism and Time Budget Pressure Towards Audit Quality

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Abstract

The purpose of this research are to test and prove whether competence, work experience, professional skepticism and time budget pressure affects to audit quality in public accounting firm in Jakarta. The research is quantitative method. Primary and data questionnaire used in this study was obtained from auditor registered on public accounting in Jakarta. Sampling was done using convenience sampling methods. For testing hypothesis, researcher used SEM with PLS approach. Data processing was performed with SMART PLS version 3.0. First, competence, professional skepticism and time budget pressure have influenced towards audit quality. The most dominant variable that have influenced on audit quality are competence and professional skepticism. The second results of this research work experience did not influence the audit quality. It happened because of low of work experience owned by auditor who become respondent and the audit quality also depends on the knowledge and qualification in various industries where the respondents are involved..

Keywords: Audit Quality, Competence, Work Experience, Professional Skepticism, Time Budget Pressure.

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Introduction

Financial statements are form of management responsibility that can provide useful information for users both internal and external. One of the indicators of a company can be said to have a good financial report can be seen from the quality of the resulting audit report. According to the FASB there are two important characteristics that must be present in the preparation of financial statements, namely relevant and reliable. Information users use by external auditors to measure the required characteristics and provide assurance that the financial statements made by management are relevant and reliable so that they can increase the confidence of all interested parties, therefore this requires public accountants to pay attention to the quality of audits produced.

In Indonesia cases have occurred where PT Kimia Farma and PT Bank Lippo are linked to financial statements problems that involving public accountants in Indonesia. PT Kimia Farma reported a Rp 132 billion profit. He actually made a gain of RP 99 billion. PT Bank Lippo has meanwhile openly reported a profit of Rp 98 billion. However, financial reports submitted to the Jakarta Stock Exchange in the next few months indicated the company lost Rp 1.3 trillion (Gumanti, 2003). That case makes hundreds of audited financial statements of quality “questionable” and shows low quality of audit by public accountant (Soeratin, 2010). Halim et al. (2014) said that the reliability and quality of information provided in audited financial statement can trigger a crisis. In addition, this research explores variables that are deemed important for audit quality.

Prasanti et al. (2019) indicated that if the public accountant and its auditing teams fail to implement audit standards as anticipated, the audit failures of the public accounting firm would generally be affected. Good audit disclosure must be accompanied by the existence of effective auditors to produce good audit results, because when auditing the financial statements an auditor of low quality will be able to allow mistakes or fraud.

Competence is also one of the factors which might affect the quality of the audit. Halim et al. (2014) said that investor confidence in the financial statements author can be improved when the financial statements are audited by competence and independence public accountants. Competence of auditors is enabled by the expertise, general knowledge and personal quality required for the performance of audit tasks. The higher the auditor's competency, the better the audit quality that has been produced.

Another factor that affecting audit quality is auditor work experience. Research published by Libby & Frederick (1990) found that experienced auditors with work experience have a deeper understanding of financial reporting. This is supported by Setyorini (2010) findings which claimed that inexperienced

auditors make more mistakes than experienced auditors. Then there are Tubbs & Richard (1992) succeeded in showing that the more experienced the auditors were, the more responsive they were to the misrepresentation of the financial statements and the greater understanding of the error-related issues found, and their effect on audit quality.

Furthermore, another factor else can affect the level of audit quality is professional skepticism. The professional skepticism that must be owned by the auditor can not only be used in conducting audits and preparing reports, but in conducting fieldwork and to obtain sufficient competent audit evidence, an auditor is also obliged to uphold skepticism in order to improve the quality of the reports produced.

Time budget pressure can also affect the audit quality obtained by the auditor. Coram et al. (2003) says that there is a decline in the quality of the audit in auditors who feel pressured by the very strict time budget. This kind of incident is a concern for the auditors, because they are required to produce reliable audit reports in the increasingly complex role and time budget pressure. Studies carried out by Kelley and Seiler (1982) indicated that the consistency of the audit will be greatly affected by the task's pressure or demands. Research conducted by Setyorini (2010) and Najib (2017) reveals that pressure on the time budget can affect the quality of the audit.

This research was done considering the significance of the quality of the audits performed for the Public Accounting Firm and the auditors to know various factors affecting the quality of the audit results in order to improve the quality of the audits performed.

Literature Review and Hypotheses Developments

Literature Review

Audit Quality

The American Accounting (AAA) Committee on Basic Auditing Concept (2000) provides an audit definition in general as follows: "Audit is a process that is obtained and verified by a person or body that is free to request, requesting quantitative information units Information level of conformity between quantitative information with criteria that are predetermined ". Auditing is a systematic process for collecting evidence objectively related to statements about economic activity. The purpose of this process is to find out the level of conformity between the statements with the established standards, and to provide and submit the results of the inspection to the interested user (Mulyadi, 2012).

Every profession should maintain about quality of its services, and the public accounting profession is no exception. Quality services are essential to ensure that the profession meets its responsible to the general public, clients, and regulations. Arens et al. (2005) defined auditing as the accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria. (De Angelo, 1981) said that audit quality is probability combination of competent auditors to found violations in client's accounting system and to report their findings independently. Al-Khaddash et al. (2013) mentioned that audit quality is measured by two formative indicators, namely: (a) auditor's reputation means reputation is public perceptions about auditor past performance regarding to audit quality and standards of professional conduct that are consistent in auditing process and (b) industry specialist auditors means that auditors are that often assigned to specific industries become very adept to identify and addressing the problems of specific industry audit, resulting in a high quality audit.

Competence

Lasmahadi (2002) stated that competence is personal attributes of a person which enables to achieve superior performance. Auditor competence was measured with four formative indicators, namely : (a) planning, where (Dikolli, 2004) stated that existence of a good audit planning makes auditor will potentially have competence to find material misstatements and in audit planning should consider client 's internal control system, audit risk, and substantive testing procedures ; (b) knowledge, where (Tan and Libby, 1997) stated that knowledge is one determinants of technical competence and very useful in auditors tasks structured; (c) experience, where Colbert (1989) stated that an experienced auditor will makes judgment with a lower error rate than inexperienced auditors so effecting competence ; and (d) supervision, where Malone and Roberts (1996) stated that strong supervision will prevent auditor possibility to act that reduce audit quality and supervised audit processes tends to produce a correct disclosure and higher audit quality.

Aqmalia (2014) defines that a competent person is a person who with his skills to do the job easily, quickly, intuitively and very rarely or never make mistakes. According to Christiawan (2003) competencies related to the education and experience sufficient owned by public accountants in the field of auditing and accounting. Kharismatuti and Hadiprajitno (2012) mentioned that competencies are defined as the personal aspects of a worker that enable him to achieve superior performance. These personal aspects include the nature, motives, value systems, attitudes, knowledge and skills in which competence will guide behavior, while behavior will produce performance. Ramlah et al. (2018) defines competence as sufficient expertise that can explicitly be used to audit objectively while Saputra (2012), defines competence as a person skill in a sustainable role which moves through the learning process, from "knowing something" to "knowing how". Such as from a knowledge- dependent rule to an intuitive statement.

According to Mansouri et al. (2009), auditor competence can be measured by three aspects, namely 1) Mastery of Accounting and Auditing Standards. The formal education level will provide auditors with very useful knowledge in the audit process. This knowledge will make an auditor able to conduct audits in accordance with applicable accounting and auditing standards. 2) Insights about Government. An auditor is said to be capable and expert in conducting audits when understanding matters relating to government, including organizational structure, functions, programs, and government activities. 3) Increased Expertise. The longer the tenure and auditing skills, the expertise of an auditor will also increase. To increase expertise can also be obtained by attending accounting and auditing training organized by the internal inspectorate or outside the inspectorate environment.

Work Experience

Knoers and Haditono (1999) define work experience as a learning process and enhance the development of better self-potential with formal and non-formal education, as well as the process of becoming someone who has a higher ability in the field of work. Work experience relates to how long an auditor works and how many cases have been completed. The more often the auditor handles audit cases will improve the quality of audits generated, especially in making audit judgement.

Formal education and work experience in the accounting profession is very important. If someone enters the auditing career world, they must seek the professional experience below 21 oversight of his more experienced senior accountants (Mulyadi, 2012). Based on some of the opinions above, it can be concluded that the auditor's work experience is a process of learning and developing the potential for auditor behavior while interacting with tasks performed over a certain period of time

Auditor adequate experience is essential in order to give due consideration to materiality levels in the audit process. This is because until now there has been no gold standard regarding the basis for determining the level of materiality. Auditors can use his experience as a basis to give due consideration to materiality levels. Work experience is an experience possessed auditor in auditing the terms of the length of working as an auditor and the number of inspection tasks that have been performed.

Professional Skepticism

Singleton (2007) mentioned that professional skepticism involves the application of attitudes that always question and critically evaluate audit evidence. Skeptical audit, will not take for granted an explanation from the client, but will ask questions to obtain reasons, evidence and confirmation of the object in question (Noviyanti, 2008). Without applying professional skepticism, auditors will only find misstatements caused by errors and it is difficult to find misstatements caused by fraud, because fraud will usually be hidden by the culprit (Noviyanti, 2008). Auditors' professional skepticism is the attitude of the auditor in conducting audit assignments in which this attitude includes thoughts that always question and critically evaluate audit evidence (Noviyanti, 2008).

According Agoes (2004) states that, Professional skepticism represents an attitude that is full of recognition in his mind and also an attitude of respect for criticism of each audit obtained. Skeptics have a role in approving audits provided by management to support the guaranteed quality of the resulting audit. Professional skepticism (hereafter, PS) is an attitude that includes a questioning mind and a critical assessment of audit evidence (PCAOB, 2012). This study defines PS as trusting management's claims about financial statements only if information the auditor critically examines supports those claims. PS can help auditors identify fraud cues and contradictions in financial statements (Hurtt, 2013). Despite the emphasis placed on PS, a lack of PS continues to contribute to a large number of audits failing to give the correct audit opinion. Beasley et al. (2001) explain that the SEC found that auditors failed to exercise proper levels

of PS in 71% of enforcement cases. Based on some of the opinion above, it can be concluded that the auditor's work experience is a process of learning and developing the potential for auditor behavior while interacting with tasks performed over certain period of time.

Time Budget Pressure

Auditor allocates a very tight audit time allocation, but as a result has adverse side effects to the public, which raises behaviors that threaten audit quality, including a reduction in the detection rate and investigation of qualitative aspects of misstatement, failure to research, accounting principles, conducting superficial document reviews, accepting client explanations weakly and reducing work on one of the audit steps below the accepted date (Margheim et al., 2005)

DeZoort et al. (2002) defines time budget pressure as a form of pressure that arises from the limited resources that can be given to carry out the task. Resources can be interpreted as the time spent by the auditor in carrying out his duties. Time budget pressure is a condition that shows the auditor is required to make efficiency over the time budget that has been prepared or there are time constraints and a very tight and rigid budget. Furthermore, Matteson and Ivancevich (1987) found that a stress response "depends not so much on the inherent characteristics of the stressor but on how the individual in question perceives or evaluates the stressor" (p 79). Following this logic, this study used participant's perception of time pressure as the independent variable instead of varying the amount of time actually given to the participants of the two conditions. The perceived time pressure, participants were placed in two conditions. In both conditions, participants had fifteen minutes to complete the task. However, the difference was in the case instructions.

Under time pressures, attention will be more focused on dominant tasks such as the task of gathering evidence related to the frequency and number of misstatements and sacrificing the attention given to additional tasks such as tasks that provide qualitative aspects of misstatements that show potential fraud in financial reporting. From this presentation it appears that time budget pressure will result in poor auditor performance. Audit quality can get worse, if time allocation is not realistic with the complexity of the audit it entails. Coram et al. (2003) says that produced related findings which showed that the quality of the audit was getting increasingly due to the very tight time budget.

Hypothesis Development

Competence and Audit Quality

Auditor competence is qualification needed by the auditor to carry out audit correctly. Auditors who are highly educated will have a broader view of things. The auditor will increasingly have a lot of knowledge about the field that's engaged so it can find out various problems in more deepness. With sufficient knowledge, auditors will find it easier to keep up with increasingly complex development. Harjanto (2014) in his research shows that competence has a positive effect on audit quality. The result from research conducted by Alim et al. (2007) also showed that competency positively has a significant effect on audit quality. This shows the more competent and auditor is, the better the audit quality is produced. Based on explanation above, the hypothesis can be determined as follows.

H1: Auditor's competence has a positive effect on audit quality.

Work Experience and Audit Quality

The experience of public accountants will continue to increase along with the increasing number of audits performed and the complexity of audited corporate financial transactions that will add and expand its knowledge in the field of accounting and auditing (Christiawan, 2003). In behavioral decision-making theory explains that in making a decision will be influenced by many things. In this case the auditor's work experience is very influential on the auditor's decision to provide an audit opinion. The result of Kharismatuti and Hadiprajitno (2012) study show that work experience positively has a significant effect on audit quality. This shows that the more hours an auditor has in auditing a company's financial report will have greater influence on audit judgement. Based on the explanation, work experience has a positive effect on audit quality produced, because the more experienced an auditor is in carrying out his duties, the smaller the errors that occur so that the audit quality is higher.

H2: Auditor's work experience has a positive effect on audit quality.

Professional Skepticism and Audit Quality

A skeptical auditor will not simply accept an explanation from the client, but will ask questions to obtain reasons, evidence, and confirmation of the object in question (Gusti & Syahril, 2008). Auditors are required to always be careful and thorough in using their professional skills. They also stated that auditor

professional skepticism has a positive effect on audit quality. This is also supported by research from Ayu and Lely (2015) and Queena and Rohman (2012) who find that skepticism influences audit quality. Skepticism needs to be considered by professional auditors so that the results of the auditing of financial statements can be trusted by people who need these reports (Ayu and Lely, 2015). This condition illustrates that the higher the level of professional skepticism the auditor has, the better the quality of the audit produced. Based on explanation above, the hypothesis can be determined as follows.

H3: Professional Skepticism has a positive impact on audit quality

Time Budget Pressure and Audit Quality

Time budget pressure is a factor that affects a person's performance (Ahituv Igbaria and Stella, 1998). Public Accounting Firm must be able to allocate time appropriately in determining the size of the audit fee. In this research, Waggoner et al. (1991) found that the less time provided (the higher time budget pressure), the greater the transactions that were not tested by the auditor. McDaniel (1990) found that time budget pressure caused a decrease in the effectiveness and efficiency of auditing activities. In a structured program the decrease in effectiveness is even greater, while in an unstructured program audit efficiency will experience a significant decrease. From this presentation it appears that time budget pressure will result in poor auditor performance. Audit quality can get worse, if the budgeted time allocation is not realistic with the complexity of the audit it is carrying. Coram et al. (2003) produce related findings that show the decline in audit quality due to very tight time budgets. From this illustration, the following hypotheses can be proposed:

H4: Auditor's time budget pressure has positive effect on audit quality.

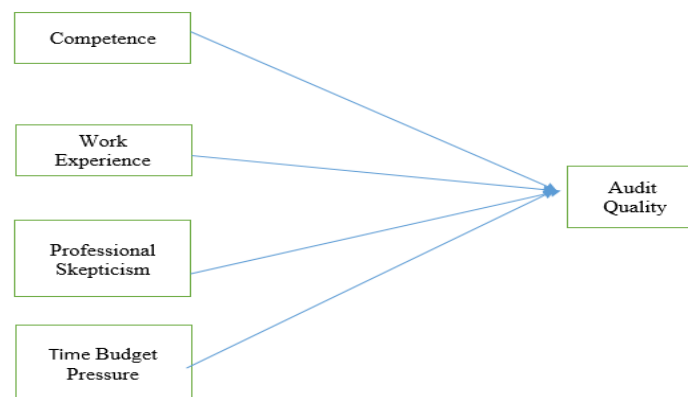


Figure 1 Research Model
 Source: Data Processed

Research Methods

Sample

The sample is part of the number and characteristics possessed by the population. Sampling in this study using purposive sampling technique. Purposive sampling with certain considerations so that it is worth sampling. The following samples are taken in this study, namely 1) Auditors or respondents who work at public accounting firm both Big4 or Non-Big4 and are still active until 2019. 2) All respondents have a minimum of 1 year working period or audit experience because according to Dwilita (2008) auditors who have worked for at least 1 year in the Public Accounting Firm have an adequate understanding of the auditor profession and provide or support the company's culture.

Research Instrument

The researcher intends to collect the data through questionnaires that will be distributed online. The questionnaire was originally in Bahasa Indonesia, but the English translation will be provided in order to ensure that the respondent understand perfectly what the questionnaire are. The order of the questions will be randomized and some of the questions will be revised. For the number of minimum respondents, in accordance with Hair et al. (2014) which stated that there must be minimum five respondents for each questions, the minimum respondents will be 172 respondents since there are the total of 34 questions for this research.

Variable and Measurement

Audit Quality

In this study, the focus in the audit quality (Y). This research used instrument which adopted Laila et al. (2006). There are some indicators of audit quality such as: technical quality, service quality, auditor's relationship with the client and independent.

Competence

This variable measured using instrument which developed by Najib (2013). There are six indicators of competence such as: knowledge, skill, attitude, knowledge of inspection standard collectively and professional education and training.

Work Experience

This research used instrument which developed by the length of work experience as an auditor (Suraida, 2005). It also used instrument which adopted by (Asih, 2006). There are some indicators of work experience such as: made decisions, intensity of task and development career, work ability, and length of working.

Professional Skepticism

This variable measured using instrument which developed by Hurt et al. (2003) which is used in research Durtschi & Fullerton (2004), Noviyanti (2008) and Supriyono (2014). Model HEP measured of professional skepticism by six characteristics. The six characteristic of professional skepticism such as: a questioning mind, the suspension of judgement, a search for knowledge, interpersonal understanding, and self-confidence and self-determination.

Time Budget Pressure

This research used instrument which developed by Tjun et al. (2012). There are two indicators of time budget pressure which is auditor attitude in use time and auditor attitude in decreasing audit quality.

Statistical Analysis

For testing the hypothesis, researcher used Structural Equation Modeling (SEM) with a Partial Least Squares (PLS) approach. This study uses SmartPLS software version 3.0 as the method of data analysis. SEM-PLS was chosen because it can work with a small sample size, and it is also capable of handling complex structures (Sarstedt, 2014). The consideration for using SEM to test the hypothesis is because of SEM is suitable for analyzing latent variables which are being hypothesized.

Results and Discussions

Results

Demographic Information

The sampling technique used by researcher is convenience sampling. Based on these techniques, it obtained a sample 197 respondent but some of the questionnaire result cannot be processed because it did not fulfill the standard. Some questionnaires cannot be processed is 25 or 8%. There are also returned as much 197 or 66%. Thus, total questionnaire can be processed is 172 or 57%. Researcher used Smart PLS to analyze the data. A description will explain in the table 4.1:

Table 1 Sample and Response Rate

Information	Total	Percentage
Distributed Questionnaire	300	100%
The questionnaires collected	197	66%
Questionnaires were not collected	103	34%
Questionnaires cannot be processed	25	8%
Questionnaires can be processed	172	57%

Characteristic of respondents were measured using a nominal scale that shows the absolutely frequency and percentages of gender, age, position, last education, audit firm, work duration, accounting education, training attendance, frequently detect fraud from respondents. Respondents were used in this research is the auditors who work in Jakarta. On the characteristic of respondents, there were 172 respondents consists of auditors who can represent and be the respondent. Below is the characteristic of respondents are presented in the table 2.

Table 2 Demographic Information

<i>Description</i>	<i>Frequency(n)</i>	<i>% of respondents</i>
Gender		
Male	98	57%
Female	74	43%
Age		
< 25	113	66%
26 - 34	49	28%
35 – 45	7	4%
> 45	3	2%
Position		
Associate / Junior Auditor	98	57%
Senior Auditor	49	28%
Manager	12	7%
Supervisor	6	3%
Partner	7	4%
Last Education		
SMA	4	2%
Diploma	6	3%
S1	142	83%
S2	17	10%
S3	3	2%
Audit Firm		
Big-four	88	51%
Non-Big four	84	49%
Work Duration		
< 1 year	62	36%
1-3 years	72	42%
4-6 years	25	15%
> 5 years	13	8%
Accounting Education		
Yes	77	45%
No	95	55%
Training Attendance		
Never	14	8%
1-2 times	62	36%
3-4 times	44	26%
5 times or more	52	30%
Detect Fraud		
Yes	92	53%
No	80	47%

Sources: data processed

Based on table 2, the first part of respondent characteristic is information about gender from respondent. There are 98 respondent or 57% from total respondent are male. Meanwhile, there are 74 respondents or 43% from the total respondent are female. The second part of respondent characteristic is age. Most of the respondent's aged is less than 25 years old as much 113 respondent or 66%. There are 49 respondent or 28% were aged 26-34 years old. There are 7 respondent or 4% were aged 35-45 years old. The remaining is 3 respondent or 2% who were aged more than 45 years old. The third is position of respondents in public accounting firm. It can be seen the majority respondent's position in public accounting firm is Associate or Junior Auditor. There are 98 respondent or 57% from total respondent. There are 49 respondents or 28 % from total respondent is senior auditor, 12 respondents or 3% from total respondents is manager, 6 respondent or 3% from total respondent is supervisor, the remaining is partner as much 7 respondent or 4% from total respondent. Then, last education of the responden. It can be seen the majority respondent's last education is Undergraduate Degree / S1. There are 142 respondent or 83 % from total respondent. There are 17 respondent or 10% who graduated from Master Degree / Post graduate. There are 4 respondent or 2% and 6 respondent or 3% who graduated from Senior High School and Diploma. Whereas, the total remaining is 3 respondents or 2% from total respondent who graduated from Doctoral Degree. Next, the fifth part of respondent characteristic is audit firm. There are 88 respondent or

51% who worked in Big-four public accounting firm. The remaining is 84 respondent or 49% who worked in Non Big-four public accounting firm. The sixth part of respondent characteristic is work duration of respondents. There are 62 respondent or 36% from total respondents who worked during less than one year. Then, respondents who worked during 1-3 years are 72 or 42% from total respondents. There are 25 respondent or 15% who worked during 4-6 years. The remaining is 13 respondents or 8% from total respondent who worked more than 5 years. The seventh part of respondent characteristic is accounting profession education. These data indicate that there are 75 respondent or 45% from total respondent have not taken the accounting profession education, while the rest have taken the accounting profession education as many as 95 people or 55% in total. The eighth part of respondent characteristic is training attendance. From these data shows that respondents in the study consists of auditors who have never attended training during work as auditors 14 respondent or 8%. There are 62 respondent or 36% who have participated in training 1-2 times. Then, there are 44 respondent or 26% who have participated in training 3-4 times. Whereas, the number of training is more than 5 times as many as 52 respondent or 30%. And, the last part of characteristic is how many times they can detect fraud. From these data shows that there are 92 respondent or 53% have already been find/detect fraud committed by clients, and the rest is 80 respondent or 47% from total have never found/detect any fraud by the client.

Descriptive statistical analysis is a method of producing a summary of the data obtained from the questionnaire into a more informative form. The data relates to respondents' answers to the questions in the questionnaire, where there are statements relating to the variables used in this research. There is competence, work experience, professional skepticism, time budget pressure and audit quality. Using Smart PLS this study sums up descriptive statistical variable in the following table:

Table 3 Descriptive Statistics

	Mean	SD
1. Gender	0.43	0.50
2. Age	24.8	7.40
3. Position	2.05	0.54
4. Last Education	2.05	0.54
5. Audit Firm	0.51	0.50
6. Work Duration	0.94	0.90
7. Actg Education	0.45	0.50
8. Training Attendance	1.78	0.97
9. Detect Fraud	0.53	0.50
10. Compe-tence	3.90	1.12
11. Work Experience	3.56	1.08
12. Professional Skepticism	4.28	0.85
13. Time Budget Pressure	3.91	3.91
14. Audit Quality	4.50	0.69

Table 4 Factor Loading

Auditor's Competence	Loading
Auditors should have knowledge about accounting that will assist in managing numbers and data.	0.809
Auditors should have a knowledge about auditing and public accounting sectors.	0.685
Auditors must have a thorough (collective) knowledge related to the audit process and the predefined standards.	0.777
Auditors must be responsible for their own education to maintain and improve their skills.	0.680
Work Experience	
The number of tasks received can encourage auditors to get the job done quickly and without any buildup.	1.000
Auditor's Professional Skepticism	
The attitude of skepticism is influential in finding violations in financial statements.	0.787
Auditors in evaluating the findings of the audit should use skepticism.	0.854
Auditors are expected to have a skeptic attitude towards the findings of audits that are related to the fair and whether the financial statements.	0.742
Time Budget Pressure	
Auditors are often faced with a very strict and rigid allocation of time.	0.643
Auditors are required to be able to complete their work on time, according to the agreed time with the client.	0.779
A reliable time budget can improve the quality of audit services.	0.763
Audit Quality	
Experience is a good lesson for auditors in the audit process.	0.705
Auditors are required to have integrity in improving audit quality.	0.702
Auditors are required to use auditing standards in the audit process to create audit quality.	0.757
Auditors are prosecuted independently in the audit process.	0.704
Auditors are required to conduct audits carefully and thoroughly.	0.717
Auditors are prosecuted for objectivity in the event of revealing the fact of fraud occurring in financial statements.	0.739
Auditors are required to have a sense of skepticism towards audit findings to improve the audit quality.	0.656

Source: data processed

The standard deviations and means for this study variables are shown in Table 3. Based on the table 3 give description that competence variable has standard deviation is 1.12 and mean value of competence is 3.90. For work experience variable the standard deviation is 1.08, and mean value of work experience is 3.56. Then, professional skepticism variable has standard deviation 0.85, and the mean value of professional skepticism is 4.28. Next, time budget pressure variable has standard deviations and mean value is 3.91.

Last, for audit quality variable has standard deviation 0.69 and mean value of audit quality has 4.50. Table 3 also showed that the correlation between competence, work experience, professional skepticism, time budget pressure and audit quality included its dimensions, is significant.

Measurement Model Analysis

The first analysis to be carried out in the evaluation of the reflective measurement model is the assessment of the indicator loadings, based on what has been reported by Hair et al. (2019). Where the value of the indicator loadings is between 0.4 and 0.7, according to the criteria given by Hair et al. (2017), this should be understood, and the indicator should be removed if it falls below 0.4. So, three indicators have been removed in this analysis, because the value of the loading of the indicator is lower than 0.4.

Excluding the removed indicators, a total of 19 indicators used the study for this research, and the results for analysis are shown in Table 3. Only five of the 19 indicators used have the load between 0.4 and 0.7, while the loads of the other fourteen indicators are all above 0.7. The next step for the Hair et al. (2019) based measurement model analysis is the assessment of internal consistency reliability, using the composite reliability (CR) value, where it was stated that the ideal CR value is between 0.70 and 0.90. The CR value of the latent variable used in this research, as shown in Table 4, is all between 0.70 and 0.90, showing that it meets the criteria set by Hair et al. (2019). Another measure that can be used to evaluate the reliability of internal consistency is Cronbach's alpha, where, according to Sekaran & Bougie (2016), if the value of Cronbach's alpha is less than 0.60, then the reliability is poor, if the value is acceptable in 0.70, and if it is more than 0.80, then good. Since the alpha values of the Cronbach latent variables in this work are all above 0.60 then the minimum requirements, which is 0.60, have already been passed. The third step in the study of the measuring model is to analyze the convergent validity of each construct, which can be measured by looking at the value of the average variance extracted (AVE), with minimal value 0.50 (Hair et al., 2019). As shown in Table 4, in this research the value of AVEs is all above 0.50, thus the minimum criteria are passed.

Reliability and Convergent Validity

According to Hair et al. (2019), the next step in the measurement model analysis is an internal consistency reliability assessment using the composite reliability (CR) value, where it is stated that the ideal composite reliability (CR) value is between 0.70 and 0.90. The CR value of the latent variables used in this research, as shown in Table 4, is all the variable between 0.70 and 0.90, showing that it met the Hair et al. (2019) requirements.

There are other measures which can be used in evaluating the reliability of internal consistency, namely Cronbach's alpha. Sekaran & Bougie (2016) stated that if the Cronbach's alpha value is below 0.60, then the more insufficient the reliability is, if the Cronbach's Alpha value is 0.70, then it is acceptable, and if it is more than 0.80, then it is good. In addition, because the Cronbach alpha value of the latent variables in this study is all above 0.60, it is above the minimum criteria, meaning 0.60 the next step in the research is to analyze the convergent validity of each construct, The Average Variance Extracted (AVE) value, with a minimum value of 0.50 according to Hair et al. (2019), can therefore be evaluated. As shown in Table 5, in this study the AVE values are all above 0.50, so that the minimum criteria it will pass.

Table 5 Reliability and Convergent Validity

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Competence	0.724	0.828	0.547
Work Experience	1.000	1.000	1.000
Professional Skepticism	0.710	0.838	0.633
Time Budget Pressure	0.633	0.767	0.542
Audit Quality	0.838	0.878	0.507

Source: data processed

Discriminant Validity

The next step is to assess the validity of the discriminating validity of the measurement model, which means according to the Fornal-Larcker criterion (Hair et al., 2019). Fornel-Lacker can be determined by comparing the AVE's square root with latent variables in the same column above or below it, where the

diagonal column indicates the square root AVE's and is in bold, and the value of the square root of AVE must be greater than the latent variable correlation in the same column. For example, in this study, the AVE square root for the latent variable "Professional Skepticism (PS) is 0.727, and it is greater than the same column, which have values of 0.740, 0.796, 0.678, and 1.000. In addition, it attests that the latent "Professional Skepticism (PS)" component has ample discriminating validity. As indicated in Table 5 below as a result of the discriminating validity test, it can be seen that all the latent variable used in this study has sufficient discriminating validity.

Table 6 Discriminant Validity

	AQ	COM	PS	TBP	WE
AQ	0.712				
COM	0.659	0.740			
PS	0.727	0.525	0.796		
TBP	0.599	0.500	0.524	0.678	
WE	0.100	0.124	0.103	0.080	1.000

Sources: data processed

Structural Model Analysis

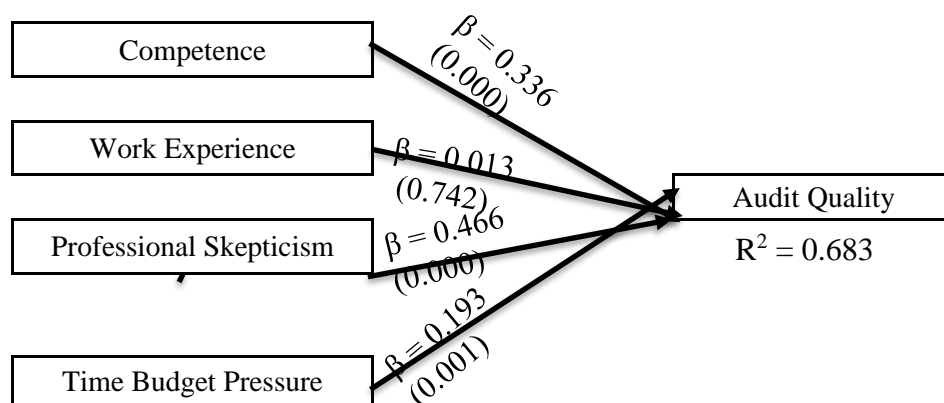
The researcher has already tested the collinearity needed to accomplish the analysis, i.e. problems used the Inner Variance Inflation Factor (VIF) and the determination coefficient (R²) to test the structural analysis (Hair et al., 2019). To ensure that the inner model does not deviate from the results of regression, the internal VIF needs to be observed. According to (Hair et al., 2019) the rules are the same as assessing internal VIF in a formative model when testing the collinearity measure, and the value may be > 5. The value eligible in this research is shown in Table 7 below.

Table 7 Inner VIF Values

	COM	WE	PS	TBP	AQ
COM					1.633
WE					1.069
PS					1.716
TBP					1.618
AQ					

Source: data processed

Figure 1 Research Model Based on PLS Results



Source: data processed

Next, the path coefficients and the analysis of the results of significance for the model used in this research are shown in Table 7. According to Hair et al. (2014), the path coefficients represent the hypothesized relationships between the variables, with the value closer to one means a stronger positive

relationship, and vice versa. From Table 7 it can be seen that support is provided to all the hypotheses suggested in this study (the p-value is all < 0.05).

Table 7 PLS Result

	Hypotheses	Path Coefficients	P-value	Supported?
Direct Effect				
H1	COM -> AQ	0.336	0.000	YES
H2	WE -> AQ	0.013	0.742	NO
H3	PS -> AQ	0.466	0.000	YES
H4	TBP -> AQ	0.193	0.001	YES

Source: data processed

Discussion

Based on statistical result, this research has several findings. First, effect of competence on audit quality. From the result of hypothesis testing it can be seen that competence has effect on audit quality or **the first hypothesis is supported**. Based on these results it can be concluded that competence has a significant positive effect on audit quality. This shows that the more competent an auditor the quality of audit that produce is better. Competence is the knowledge and expertise possessed by the auditor to complete the tasks for which he/she is responsible.

Theoretically, this finding is in line with the theory of decision-making theory which states that in making decisions, someone is influenced by several factors. In this case, competence is very influential things for the auditor in making decisions regarding the result of his work (judgement / opinion). Competence relates to professional expertise possessed by auditors as a result of formal education, professional examinations and participation in training, seminars, symposiums. Alim et al., (2007) added that auditors as the spearhead of the implementation of audit tasks must always increase their knowledge so that the application of knowledge can be maximize in practice. The application of maximum knowledge will certainly be in line with the increasing experience. So that when the auditor is competent then in making a decision or making an audit opinion will be accordance with the actual situations.

Second, effect of work experience on audit quality. Based on the hypothesis test has been done, the result show that work experience has no effect on audit quality or **the second hypothesis is not supported**. This ensures that more experienced auditors will not produce any impact on audit quality. This concern indicates that the resulting more and more experienced auditors in conducting audits may not automatically increase the quality of an audit report. Work experience is a learning process and additional development of potential behavior, both from formal and non-formal education. Experience can also be interpreted as a process that brings someone to a higher pattern of behavior. In carrying out their duties, auditors must meet the qualifications and experience in various industries where clients are involved.

Theoretically, this finding in line with the theory of decision-making theory which states that in making decisions, someone is influenced by several factors. In this case, even though auditors have high experience and are satisfied in working, it does not guarantee the quality of the audit will be better. Most respondents in this study still had less than 4 years of work. That is not enough time for an auditor to master good audit techniques. So even though the auditors in this study have done a lot of assignments, but it could be that they have not been too well mastered the audit techniques very well because of their relatively short service life. The results of this study indicate consistency with research conducted by Sari and Ramantha (2015), Futri & Juliarsa (2015), Iskandar dan Indarto (2016) which states that audit experience has no effect on audit quality.

Third, effect of professional skepticism on audit quality. Based on the hypothesis test that has been done, it is known that **the third hypothesis is supported**. Based on these results it can be concluded that professional skepticism. Auditors need to be vigilant and skeptical in carrying out audit tasks. This is inseparable from consideration of the potential risks that will be faced by the auditor and the risk of claims for audit failure.

Based on the behavior or decision-making theory which states that in making a decision, someone will be influenced by several things. In this case, the auditor has a skeptical attitude in carrying out his duties can reveal the state of the company being audited correctly and the existence of this attitude will provide quality audit results. This shows that the higher the skepticism, the better the audit quality of the financial statements.

Fourth, effect of time budget pressure on audit quality. Based on the hypothesis test has been done, the significant value for time budget pressure of 0.001 is smaller than the significant level of 0.05 so **the fourth hypothesis is supported** that time budget pressure has a positive and significant effect on audit quality.

Theoretically, this finding is in line with the theory of decision-making theory which states that in making decisions, someone is influenced by several factors. This study is in line with the research of Sososutikno (2003) which shows the results that time budget pressure has a positive effect on audit quality, where time budget constraints are tighter which actually encourages auditors to be more enthusiastic in completing audit tasks so as to improve audit quality. The more time budget pressure of an auditor in carrying out the audit process, the better the audit quality will be.

Based on the result from the research, it can be found that the work experience has no effect on the audit quality. Although, the result shows that it does not affect, it does not mean that inexperienced auditor cannot make a good audit quality. It can be possible to increase the audit quality if auditor understands accounting standard and conducts audit procedure properly. However, an auditor must still improve the educational experience with formal and non-formal because the experience will improve the audit quality.

In addition, auditors are expected to use the time wisely even though in pressure condition because if the auditor cannot maintain, it will have an effect on the audit quality. Therefore, auditor can fail to improve the audit quality. However, it was not enough needed. Based on the results from this research, it can be concluded that professional skepticism of auditors has a significant influence and the biggest factors affect the audit quality. Therefore, it also required to increase the professional skepticism of auditor. Thus, the auditor should apply professional skepticism attitude when asking questions and conducting the audit procedures, with no easily satisfied with audit evidence that is less persuasive based solely on the belief that management and those related to being honest and having integrity.

Implication

Based on the result of this study, there are several implications. First, this study proves that competence, time budget pressure and skeptic professional auditors have a significant effect on audit quality. Therefore, understanding the competence, time budget pressure and professional skepticism should be applied in the Public Accounting Firm (KAP) by adding training in attitudes, abilities, expertise, knowledge and experience. So as to improve auditor performance and provide training and education that can add to his experience and knowledge in the profession as an auditor, so that the audit quality will be better.

Second, the auditor is expected to pay more attention to the knowledge he/she has in order to implement it for the client. Next, at the Public Accounting Firm it is expected to be able to maintain the quality of its auditors in the Public Accountant Office in order to uphold and maintain the quality of the audit so that the credibility of the audit results in the eyes of users of financial statement information can be maintained.

Third, every auditor does have a different view than skepticism because basically skepticism is the nature of each auditor. However, it is expected that with expertise, experience, skeptic professional the auditor must also have a skeptic attitude in evaluating audit evidence so that it can easily find or detect fraud and violations in the client's financial statements. According to the ethical stand of public accountants, it implies that auditors need to be vigilant and skeptical in carrying out audit tasks. This is inseparable from consideration of the potential risks that will be faced by the auditee and the risk of litigation or the risk of completion of audit failure. Thus, auditors who are vigilant and have a skeptic attitude in carrying out their duties can improve the state of the company being audited correctly. The existence of this attitude will provide quality audit results.

Last, time budget pressure or audit time limits faced by an auditor in completing audit tasks is not a problem if the auditor has been balanced with adequate technical training and expertise. If an auditor meets

the audit standard, then an auditor will be able to complete a quality audit despite the tight and limited time allocation pressure.

Conclusions

This study aims to determine the factors that influence audit quality including the influence of competence, time budget pressure, work experience, and skeptical professionals expected by 172 respondents who are auditors working at public accounting firms in DKI Jakarta, where questionnaires are answered online. Based on the results of the analysis and discussion in the previous chapter, it was concluded that first, The influence of competence toward audit quality in public accounting firm in Jakarta is significantly positive. Thus, first hypothesis is supported. Second, The influence of work experience toward audit quality in public accounting firm in Jakarta is not significant. Moreover, the second hypothesis is not supported. Third, The influence of professional skepticism toward audit quality in public accounting firm in Jakarta is significantly positive. Then, the third hypothesis is supported. Fourth, The influence of time budget pressure toward audit quality in public accounting firm in Jakarta is significantly positive. Therefore, the last hypothesis is supported.

This research was conducted with cannot be separated from several limitations. Therefore, it is expected that future research can minimize the existing of limitation. There are several recommendations given to future researcher who wants to conduct research with similar theme with this research. First, There are many factors that can influence the audit quality but this research is limited to the variables of competence, work experience, professional skepticism, and time budget pressure. Therefore, the future researcher can add an independent variable such as integrity, independence and if possible add a moderating or mediating variable such as ethics to obtain different and better results. Next, This research only used a sample of auditor who work in public accounting firm in Jakarta. Therefore, the result cannot be generalized for all public accounting in other areas.

Future research expected multiply the number of public accounting firm that is being sampled, increase total number of sample and expand the coverage area, in order to obtain higher degree of generalization from result of research. Furthermore, The data were generated using questionnaire. Questionnaire has some disadvantages such as it cannot completely express respondents' emotional responses or feelings. There is no way to observe the facial expression, emotions or body language without delivering the questionnaire face-to-face, then the answer would be different from reality. Therefore, the future researcher can use other instrument beside questionnaire, such as technique of direct interview with the auditor. However, if future research is still wanted using questionnaire, please be more attention to exact time when distribute and collect the questionnaires. The questionnaire will be better distributed during low season because external auditor usually very busy during high season. They will have no time for filling the questionnaire. The last limitation of the research is the research will have a difference if it is carried out on subjects that differ from a qualitative or quantitative perspective.

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