



Due Professional Care and Audit Quality: Assessing the Influence of Time Budget Pressure, Accountability, and Auditor Experience

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Abstract

External auditors, or public accountants, are crucial in fostering trust in corporate financial statements, facilitating stakeholders' informed decision-making by assessing the fairness of these reports. This study focuses on how due professional care, time budget pressure, accountability, and auditor work experience affect audit service quality. Conducted among auditors from Public Accountant Firms in Malang registered with Indonesia's Financial Services Authority (OJK), it uses convenience sampling based on the Slovin formula and employs multiple linear regression for analysis. The results indicate that due professional care, accountability, and auditor work experience significantly contribute to improving audit quality, while time budget pressure shows no substantial effect. This highlights the essential role of due professional care, accountability, and experience in enhancing the quality of audit services provided by public accounting firms, suggesting these factors should be prioritized to maintain high standards in audit practices.

Keywords: due professional care, time budget pressure, audit quality, accountability

Introduction

Public accountant has a significant role of society to improve reliability of financial statement as a based of decision maker to make a decision. Auditor or public accountant must provide the high audit quality to increase public trust. Therefore, the concept of "due professional care" in auditing is vital, as it encompasses the auditor's responsibility to exercise the same degree of skill and care that a reasonably prudent auditor would use in similar circumstances. This is a subjective standard, varying depending on the specifics of the audit. It requires the auditor to be objective, independent, and to exercise professional skepticism, meaning they should not simply accept management's representations at face value but critically evaluate all evidence gathered. This research's focus on due professional care emphasizes the importance of auditors maintaining professional skepticism

and integrity, contributing significantly to the integrity and reliability of financial reporting.

The essentiality of high-quality audits is intrinsically connected to the credibility of financial statements, which are pivotal for informed decision-making. The quality of an audit reflects the auditor's expertise, directly influencing the trust placed in the financial reports' accuracy. Conversely, a low-quality audit questions the auditor's skillfulness (Made & Aryanto, 2016). De Angelo (1981) conceptualizes audit quality as the probability that an auditor will identify and communicate any discrepancies found in the client's accounting practices. Acknowledging the complexities surrounding audit quality, the International Auditing and Assurance Standards Board (IAASB) has established a comprehensive Framework for Audit Quality. This framework categorizes the determinants of audit quality into inputs, processes, and outputs, examining their impact at the engagement level of the individual auditor, within the audit firm, and across the national context, especially regarding audits of financial statements. Consequently, audit quality is denoted by the auditor's effectiveness in conducting audits that adhere to current standards, with a specific aim to uncover and disclose any inconsistencies or violations (Novranggi & Sunardi, 2019).

Instances involving public accountants have significantly impacted public trust, highlighting concerns over auditors' abilities to fulfill their roles effectively and thereby ensure the credibility of a company's accounting system. A notable case is that of PT Hanson Internasional, Tbk, as reported by Kompas.com. This case involved the accounting presentation of income from the sale of Kapling Siap Bangun (KASIBA), which resulted in the financial statements for that year being overstated by a material value of IDR 613 billion. This incident led to PT. Hanson Internasional, Tbk being found in violation of Statement of Financial Accounting Standards 44, related to Accounting for Real Estate Activities (PSAK 44). The repercussions of Hanson's case included the Financial Authority Service/Otoritas Jasa Keuangan (OJK) imposing a fine on PT Hanson Internasional Tbk of IDR 500 million and mandating corrections and restatements of the 2016 financial reporting. Moreover, Sherly Jokom, an auditor from the Public Accounting Firm (KAP) Purwantono, Sungkoro and Surja, affiliated with Ernst and Young Global Limited (EY), received a one-year suspension of her Registration Certificate (STTD). This incident has the potential to erode public confidence in Public Accountants.

This situation underscores the complexity of audit quality, which encompasses a myriad of influencing factors. Public accountants serve as vital intermediaries, entrusted with bridging company management and stakeholders, ensuring that financial reports are both relevant and reliable. Users of financial statements rely on public accountants for a transparent and unbiased evaluation of the reported information (Rosadi & Barus, 2022). This trust necessitates that accountants and auditors prioritize the quality of the audits they perform (Tjun et al., 2012). It is incumbent upon public accounting firms to recognize the importance of enhancing audit quality. A high-quality audit fosters strong client confidence, creating value not only for the auditors and their firms but also for the associated companies.

This research aims to investigate the determinants of audit quality within public accounting firms in Malang, focusing specifically on the roles of due professional care and time budget pressure. Moreover, this study extends its analysis by incorporating accountability and work experience as additional independent variables influencing the

quality of financial statement audits. The inclusion of these variables is pioneering, emphasizing the complex environment in which auditors function. The beneficial effects of accountability and work experience on audit quality emphasize the importance of ongoing professional development and the commitment to ethical standards within the auditing field.

Distinctive in its approach, this study provides an exhaustive exploration of the elements that impact audit quality. It not only reaffirms the critical role of due professional care but also elucidates the subtle effects of time budget pressure, accountability, and auditor work experience. This enhances our understanding of the factors that drive audit quality, delivering significant implications for both auditing practitioners and regulatory bodies.

This investigation is framed by the Theory of Planned Behavior, as proposed by [Ajzen \(1991\)](#), which suggests that intentions leading to various behaviors can be precisely anticipated through attitudes towards the behavior, subjective norms, and perceived behavioral control. This theoretical perspective is instrumental in examining and forecasting the behaviors of auditors during the audit process. It elucidates the influence of factors such as professional diligence, constraints related to time budgets, accountability, and auditors' experience on the quality of audits.

Due Professional Care is identified as a fundamental requirement for auditors. As delineated in the Statement of Auditing Standards (SPAP, 2011: 130.4), Due Professional Care necessitates the application of meticulous professional skill, compelling auditors to engage in critical evaluation of audit evidence. [Singgih & Bawono \(2010\)](#) describe Due Professional Care as the precision and comprehensiveness in utilizing professional skills, demanding the exercise of professional skepticism from auditors. Similarly, [Ibrani et al. \(2020\)](#) define Due Professional Care as the essential professional aptitude that accountants must exhibit to critically, carefully, and thoroughly assess audit evidence. The prevalence of fraud cases can often be attributed to a deficiency in skepticism and Due Professional Care by auditors. Therefore, the application of Due Professional Care is crucial for public accountants to attain sufficient audit quality in their professional engagements, influencing auditor quality through the emphasis on accuracy, meticulousness, and diligence ([Darmawan et al., 2017](#)).

Empirical research on the impact of Due Professional Care on audit quality reveals its positive influence. Studies by [Wiratama & Budiarta \(2015\)](#) and [Sihotang et al. \(2023\)](#) corroborate that Due Professional Care significantly enhances audit quality. Further investigations by [Nirfmala & Cahyonowati \(2013\)](#), and [Wulan & Budiarta \(2020\)](#) also affirm the positive relationship between Due Professional Care and audit quality. This body of research suggests that heightened levels of Due Professional Care among auditors are associated with increased skepticism towards financial statements, culminating in superior audit quality.

H₁: Due Professional Care has a positive effect on audit quality.

Time budget pressure constitutes a notable obstacle within the auditing profession, necessitating a delicate equilibrium between efficiency and comprehensive examination. This pressure arises when auditors are compelled to optimize the utilization of allocated time budgets or face stringent and inflexible time constraints ([Saadah, 2016](#)). [Sumiarta et al. \(2021\)](#) describe time budget pressure as the scenario wherein public

accountants experience temporal constraints to fulfill their duties within a specified timeframe.

Drawing from the Theory of Planned Behavior (TPB), the reaction of auditors to time budget pressures transcends mere direct responses to these constraints. Their behavior is influenced by their attitudes towards the practice of efficient work, prevailing professional norms regarding the acceptance of time-related pressures, and their self-assessed capability to navigate these pressures effectively without detracting from the quality of the audit. The TPB suggests that these factors play a crucial role in auditors' ability to uphold high audit quality standards amidst time-related challenges. The implication is that an auditor's adeptness in utilizing the given time to timely complete tasks can impact audit quality. [Zain et al. \(2021\)](#) posit that increased time budget pressure can enhance audit quality, as auditors strive to perform their duties exceptionally within the available time budget. The constraint of limited time budgets propels auditors to produce superior audit reports within the given timeframe, presenting a significant challenge in maintaining audit excellence.

This perspective suggests that managing time budget pressure in auditing requires more than just institutional policy changes or adjustments in audit practices. It calls for a nuanced understanding of the psychological factors that influence auditors' behaviors. Recognizing the role of attitudes, subjective norms, and perceived behavioral control can help in designing interventions that not only address the external aspects of time budget pressure but also foster a professional environment conducive to high-quality audits. By leveraging the insights provided by the TPB, firms can better equip their auditors to navigate the complexities of time management and quality assurance, ensuring that audit quality is not compromised under pressure.

Numerous investigations have been undertaken to assess the impact of time budget pressure on audit quality, yielding divergent outcomes. Research conducted by [Safiranadarus \(2021\)](#) demonstrates that time budget pressure exerts a positive influence on audit quality. Conversely, studies by [Riyandari & Badera \(2017\)](#) and [Wulan & Budiarta \(2020\)](#) indicate that time budget pressure adversely affects audit quality. Furthermore, an analysis by [Mawadati \(2022\)](#) concludes that time budget pressure does not significantly impact audit quality. These varied findings suggest that under the constraints of looming deadlines, auditors endeavor to optimize their time allocation to fulfill their responsibilities, highlighting the complex relationship between time budget pressure and audit quality.

H₂: Time budget pressure has a positive effect on audit quality.

Within the auditing field, the Theory of Planned Behavior (TPB) offers a valuable lens for understanding the influence of accountability on auditors' behaviors and decision-making processes. Researchers including [Heyrani et al. \(2016\)](#), [Janrosi \(2017\)](#), [Sakila \(2020\)](#), [Budiandru \(2021\)](#), and [Sarwoko & Agoes \(2014\)](#) have emphasized the pivotal role of accountability in safeguarding the integrity and enhancing the quality of audit engagements. Accountability extends beyond mere compliance with legal standards, embodying a commitment to the efficient and effective utilization of resources aimed at ensuring precise financial reporting. The TPB suggests that an auditor's accountability—or their perceived obligation to perform audit tasks diligently—acts as an attitudinal stance towards their professional activities. This attitude, combined with the subjective

norms prevailing in the audit profession and their perceived control over executing comprehensive audits, informs their intention to generate high-quality audit results. Accountability's significance transcends the basic requirement to adhere to standards; it represents a social psychological impetus that spurs auditors to execute their responsibilities with utmost diligence. This drive stems partly from auditors' attitudes toward their professional duties, the expectations set by peers and the wider audit community (subjective norms), and their confidence in their expertise and available resources to conduct the audit (perceived behavioral control).

Through the TPB framework, the observed positive correlation between accountability and audit quality in the aforementioned studies can be elucidated. Auditors who exhibit a heightened sense of accountability are more likely to harbor positive attitudes towards conducting comprehensive and accurate audits. They are also inclined to perceive strong professional and ethical norms that advocate for meticulous work and feel equipped to navigate the challenges that arise during the audit process. Collectively, these elements contribute to their intention to uphold and achieve elevated audit quality standards.

Empirical investigations into the impact of accountability on audit quality further corroborate this perspective. Research by [Wiratama & Budiarta \(2015\)](#) demonstrates that accountability positively influences audit quality. Similar findings have been reported by [Anggraini & Diana \(2020\)](#) and [Budiandru \(2021\)](#), highlighting the beneficial effects of accountability on audit quality. The underlying psychology suggests that higher levels of auditor accountability lead to superior audit outcomes, as auditors are motivated to thoroughly complete their assignments, thereby producing quality audits.

H₃: accountability has a positive effect on audit quality.

In the realm of auditing, the role of work experience is paramount in shaping an auditor's professional growth and enhancing their decision-making proficiency. Auditors with extensive experience, having dedicated significant time to the profession, possess an advanced capability to identify errors, comprehend their underlying causes, and devise appropriate corrective measures. This expertise transcends mere tenure, embodying the auditor's evolving perspective towards their duties, enriched by a continuous accumulation of knowledge and practical skills.

Through the lens of the Theory of Planned Behavior (TPB), it becomes evident that an auditor's work experience significantly influences their professional conduct. Such experience molds auditors' attitudes by emphasizing the importance of thoroughness, diligence, and precision. A positive orientation towards these professional attributes can bolster their resolve to execute audits of superior quality. Moreover, seasoned auditors are more intimately aligned with the professional and ethical standards of their community, understanding fully the expectations from peers, regulatory entities, and the public. This comprehensive grasp encourages them to meet and exceed audit quality standards, thereby preserving their professional stature and integrity. As auditors accrue experience, they also develop confidence in managing complex audit tasks and making judicious decisions, enhancing their perceived control over their work and increasing their effectiveness in addressing intricate audit challenges with appropriate skepticism.

Work experience, defined as the duration or tenure of an auditor's professional engagement, is a critical factor considered by auditees in assessing auditor qualifications. The depth of experience an auditor brings not only facilitates error detection but also aids

in diagnosing error causes and formulating viable solutions. Experience serves as a conduit for auditors to refine and advance their auditing competencies, with increased competence correlating with an auditor's tenure in the field. An auditor's capacity to resolve audit issues and manage emotional responses towards the auditee is also sculpted by their experiential background. [Prasanti et al. \(2019\)](#) posit that the extent of time an auditor spends auditing a company's financial statements significantly impacts their audit judgment, leading to more informed decision-making.

Empirical studies examining the effects of auditor work experience on audit quality have produced varied findings. The research by [Wiratama & Budiarta \(2015\)](#) found a positive correlation between work experience and audit quality, indicating that increased work experience is associated with improvements in audit quality. This viewpoint is supported by [Prasanti et al. \(2019\)](#), who also report the positive impacts of work experience on the quality of audits. On the other hand, investigations by [Anggraini & Diana \(2020\)](#) and [Dewi et al. \(2019\)](#) suggest that auditor experience does not have a significant effect on audit quality, thereby offering a more complex perspective on the dynamic between auditor experience and the effectiveness of audits.

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

Research Method

This study adopts a quantitative research methodology, utilizing primary data collected through questionnaires. The population targeted comprises all auditors employed by Public Accounting Firms (KAP) in the Malang Raya area. The sampling strategy employed is convenience sampling, with the sample size determined using the Slovin formula, setting an error margin at 5%. The selection of samples did not adhere to specific criteria to ensure a diverse representation, including varying levels of auditor experience.

The research framework distinguishes between independent and dependent variables. The dependent variable, audit quality, is defined as the auditor's ability to perform audits in line with current regulations, aiming to detect and report any discrepancies or non-compliances ([Novranggi & Sunardi, 2019](#)). Audit quality indicators, as identified by [Wulandari et al. \(2017\)](#) and [Suryawan & Priantara \(2021\)](#), include comprehensive error reporting, a thorough understanding of the client's accounting information system, commitment to audit completion, adherence to accounting and auditing principles, skepticism towards client declarations, and cautious decision-making.

The independent variables comprise due professional care, accountability, work experience, and time budget pressure. Due professional care is conceptualized as the application of meticulous professional skills ([International Auditing Standards, 2013](#)), with indicators such as accuracy, diligence, competency, error awareness, and risk vigilance proposed by [Arsika Nirmala & Cahyonowati \(2013\)](#). Time budget pressure, defined by [Ratha & Ramantha \(2015\)](#), refers to the stress arising from allocated audit timelines, with indicators including timeliness, target achievement, and time-related burdens. Accountability is characterized by [Halim et al. \(2014\)](#) as the responsibility to justify actions and performance, with motivation, professional dedication, and social responsibilities serving as key indicators ([Nirmala & Cahyonowati, 2013](#)). Work experience is seen as a cumulative learning process enhancing individual potential and capability in the auditing field, with length of service, audit frequency, and assignment volume as indicators ([Nirmala & Cahyonowati, 2013](#); [Prasanti et al., 2019](#)).

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Data collection was conducted through questionnaires distributed to KAPs in Malang Raya, with responses measured on a Likert scale ranging from 1 ("strongly disagree") to 5 ("strongly agree"). The research instruments underwent validity and reliability testing to ensure the questionnaires' accuracy and the consistency of the measurement tools. Additionally, classical assumption tests, including tests for normality, heteroscedasticity, and multicollinearity, were performed to validate the research methodology.

Multiple linear regression analysis is used to hypotheses testing. The following regression equation is:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + \dots + e \dots\dots\dots(1)$$

Information:

- Y = Audit Quality
- a = constant
- X1 = Due Professional Care
- X2 = Time Budget Pressure
- X3 = Accountability
- X4 = Work Experience
- e = errors

The hypothesis testing is t test statistic is used to test the effect of each independent variable to the dependent variable. Then the coefficient of determination test (R²) is used to see how much the dependent variable can be explained by the independent variables used in this study. If the score is close to 1, the independent variable provides almost all the information needed to predict the dependent variable.

Result and Discussion

Based on slovin formula, the sample is 79 samples. The data were distributed directly to the auditor at a public accounting firm in Malang Raya. Respondent criteria based on gender and length of work can be seen in [Table 1](#).

Table 1. Characteristics Of The Respondents

Characteristics of Respondents	Amount	Percentage
Gender		
Man	36	46%
Woman	43	54%
Total	79	100%
Length of work		
< 1 year	7	9%
1-3 years	20	25%
3-6 years	30	38%
>6 years	22	28%
Total	79	100%

Source: Processed Data, 2023

Based on the [Table 1](#), the number of female respondents is greater, namely as much as 54% with a total of 43. male respondents with a total of 36 with a percentage of 46%. Furthermore, it can be seen from the characteristics of the length of time the respondents worked varied, less than 1 year there were 7 respondents with a percentage of 9%, working between 1 to 3 years as many as 20 respondents with a percentage of

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25%, the most dominating the length of work 3 to 6 years the number of 30 respondents was a percentage of 38% , and working time of more than 6 years with a total of 22 respondents with a percentage of 28%. The descriptive statistic can be seen in [Table 2](#).

Table 2. Descriptive Statistics

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	79	2.00	4.00	3.28	0.490
Due professional care (X1)	79	2.00	5.00	4.03	0.806
Time budget pressure (X2)	79	3.00	4.00	3.48	0.536
Accountability (X3)	79	2.00	5.00	4.07	0.772
Work experience (X4)	79	1.00	5.00	4.15	0.806

Source: Processed Data, 2023

The descriptive statistical analysis reveals that the scores for audit quality range between 2.00 and 4.00, indicating a prevailing opinion among respondents that skews towards moderate to high perceived audit quality. This is further evidenced by an average score of 3.28, accompanied by a relatively low standard deviation, suggesting a consensus on the quality aspect. In contrast, perceptions of due professional care display greater variability, although the elevated average score signals a widespread inclination towards high levels of professional care among participants, albeit with some degree of variation.

Regarding time budget pressure, the responses consistently point towards a perception of high pressure, as indicated by a limited scoring range and an average score that tilts towards the higher end of the spectrum. Similarly, accountability showcases a wide spectrum of experiences among respondents; however, the elevated mean score denotes a pronounced sense of accountability prevailing among the auditors. Work experience, akin to due professional care and accountability, presents a varied distribution but with a high mean score, reflecting a commonality of substantial work experience within the respondent pool.

Table 3. Summary of Multiple Regression Analysis Result

Variables	Coefficient	T-value	Significance
Due professional care	0.659	9.780	0.000
Time budget pressure	0.082	0.439	0.662
Accountability	0.135	1.183	0.041
Work experience	0.507	2.425	0.019
Constant	= -0.619		
F test	= 129.043		
Significance F test	= 0.000		
Adjusted R Square	= 0.868		
Highest VIF	= 3.216		

Source: Processed Data, 2023

This research instrument has been passed validity test and reliability test. The smallest r count is 0.649 > 0.2213, all instruments is valid. The reliability test uses a Cronbach Alpha value > 0.6, with the smallest Cronbach alpha result of 0.690 > 0.6, all instruments is reliable. This study has also passed the classic assumption test, the normality test with a significance result of 0.200 > 0.05, which means that the data is normally distributed. The multicollinearity test with the smallest VIF value (1.014) < 10 and the smallest tolerance value (0.311) > 0.10 means that all data is free from

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multicollinearity. The Glejser test is $0.90 > 0.05$, it means that the regression model passed heterocedasticity test.

Table 3 summarizes the multiple regression test results, F test shown the goodness of fit model indicates that the model works, with significance value 0.000 less than 5%. The coefficient determination test based on R Square obtained a result 0.875, it means that the audit quality is affected by due professional care, time budget pressure, accountability, and work experience by 87.5%, the remaining 12.5% is determined by other variables outside the model.

Based on the Table 3, the regression equation is obtained as follows:

$$Y = -0.619 + 0.659X_1 + 0.082X_2 + 0.135X_3 + 0.507X_4 + e$$

The decision-making process regarding the acceptance or rejection of research hypotheses is contingent upon the significance values derived from the t-test, with a conventional threshold set at 5%. Analysis of the data, as detailed in Table 3, reveals that due professional care possesses a significance value of 0.000, which is less than the 0.05 threshold, accompanied by a t-value of 9.780. Consequently, Hypothesis 1 is accepted, indicating that due professional care exerts a positive influence on audit quality. This suggests that heightened levels of due professional care are associated with improved audit quality. Due professional care, characterized by precision and skillfulness in execution as well as determination in upholding responsibilities, guides auditors at KAP Malang to adhere to auditing and accounting principles, thereby enhancing audit quality. Such care entails a meticulous and earnest approach by auditors in their professional conduct, aimed at producing high-quality audit reports. This precision mandates the auditor to maintain professional skepticism, critical assessment, and diligent evidence evaluation. The findings resonate with research conducted by Akbar & Suraida (2017), Sihotang et al., (2023) in Medan, and Wiratama & Budiarta (2015) in Bali, all of which underscore the significance of due professional care in elevating audit quality.

In contrast, the data presented in Table 3 concerning time budget pressure reveal a significance value of 0.662, surpassing the 0.05 benchmark, with a corresponding t-value of 0.439. This leads to the rejection of Hypothesis 2, suggesting that time budget pressure lacks a discernible impact on audit quality. Despite the challenges inherent in adhering to client-imposed audit timeframes, these constraints do not appear to compromise audit quality. This observation is consistent with findings from Iksan (2023), Mawadati (2022), Persellin et al. (2019), Pritama et al., (2018), and Gundry & Liyanarachchi (2007), which collectively suggest that time budget pressure does not significantly alter auditor behavior, allowing for the maintenance of consistent audit quality. However, this stands in contrast to studies by Sumiarta et al., (2021) in Denpasar and Safiranadarus (2021), which reported varying effects of time budget pressure on audit quality.

Accountability, as examined in this study, demonstrates a significance value of 0.041, below the 0.05 threshold, with a t-value of 1.183. This result leads to the acceptance of Hypothesis 3, affirming that accountability positively affects audit quality. It implies that auditors' commitment and responsibility towards their profession significantly contribute to the enhancement of audit quality. This alignment with studies by Budiman et al. (2011) in Palembang and Anggraini & Linda Diana (2020) in Central Jakarta corroborates the positive impact of accountability on audit quality.

Moreover, work experience, with a significance value of 0.019 and a t-value of 2.425, supports the acceptance of Hypothesis 4. This indicates a positive correlation

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between work experience and audit quality, suggesting that auditors' tenure and accumulated experience directly influence the quality of their audit work. This is reflective of an ongoing learning process that bolsters auditors' proficiency and attentiveness. Previous research by [Nirmala & Cahyonowati \(2013\)](#) and [Prasanti et al. \(2019\)](#) aligns with these findings, highlighting the beneficial effects of work experience on audit quality. Nevertheless, research by [Anggraini \(2020\)](#) and [Calocha & Herwiyanti \(2020\)](#) provides a nuanced perspective, emphasizing the role of auditor competence, independence, and ethical behavior in achieving high standards of audit quality.

Conclusion

This study has significantly contributed to the body of knowledge on audit quality by providing empirical evidence that underscores the positive effects of due professional care, accountability, and extensive work experience on audit outcomes. Our research outlines that precision, a robust sense of duty, and a comprehensive auditing experience are crucial for auditors aiming to achieve high-quality audit results. It emphasizes that the accrual of auditing experience enhances an auditor's capability to navigate and resolve complex audit challenges effectively, thereby improving the overall audit quality.

Interestingly, our findings challenge the consensus regarding the adverse effects of time budget pressure on audit quality. The study demonstrates that such pressures do not inherently compromise audit outcomes, provided auditors remain committed to their responsibilities and execute their duties with due diligence. This insight sheds light on the resilience of professional auditors in maintaining high standards of audit quality, even under constrained timelines.

From a practical standpoint, this research underscores the necessity for audit firms to prioritize the recruitment and continuous professional development of auditors who embody the principles of due professional care and accountability. It advocates for the strategic employment of seasoned auditors, highlighting the intrinsic value of work experience in elevating audit efficacy and quality. Moreover, the findings serve as a reminder of the importance of adhering to audit standards and regulatory frameworks to uphold the integrity and reliability of audit processes.

This study is limited in its scope, being confined to public accounting firms within the Malang Raya region, geographical limitations that may affect the generalizability of the findings to other contexts. Acknowledging this constraint, future research are encouraged to extend the geographical scope of similar studies to validate and possibly expand the current findings to broader settings. Additionally, undertaking meta-analytical research that compares results across different regions could offer more generalized insights into the factors affecting audit quality. Exploring the impact of public accounting firm size on audit quality could further refine our understanding of how organizational characteristics influence audit practices and outcomes.

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