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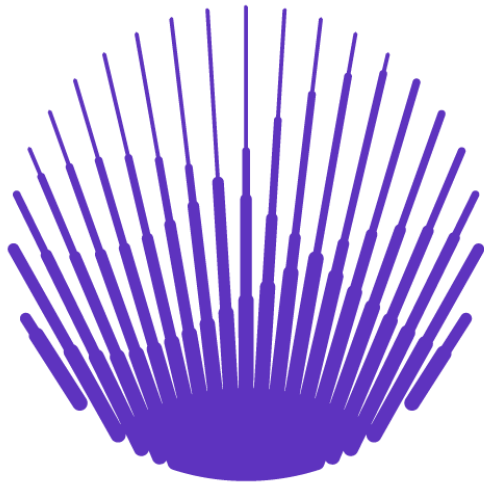
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Articles

El aprendizaje de la transparencia y la rendición de cuentas de los ayuntamientos españoles

Francisco Segado, Jesús Díaz

1-12

 PDF

Navigating Blue Economy Diplomacy: Comparative Study of Seaweed Industry Development in Pangandaran and Serang, Indonesia

Mas Halimah, Deasy Silvy Sari, Santi Rukminita Anggraeni, Neneng Konety

13-24

 PDF

Facilitadores e inhibidores de la innovación pública: percepción desde la red de innovadores en Chile

Angélica Vera

25-37

 PDF

Balancing Investment and Sustainability: Legal Challenges in Implementing the Domestic Market Obligation (DMO) in Indonesia's Coal Sector

Anggawira, Rahmat Dwi Putranto, Anthony, Ayler Beniah Ndraha

38-57

 PDF

La diversidad de género en el sector público y su influencia en el gasto público y buen gobierno. Evidencia en Latinoamérica

Carmen Briano

58-70



Institutional Development Strategies of the Ciamis District Education Office: A Study on the Achievement of School Life Expectancy Rates

Nana Taryana, Iwan Satibi, Thomas Bustomi

71-88



Governance Mechanisms and Public Asset Integrity: The Role of E-Governance, SPIP, and Whistleblowing

Yuniati, Nunuy Nur Afiah, Poppy Sofia Koeswayo, Tettet Fitrijanti

89-98



The Influence of Organizational Culture on Implementation of Good Governance in Improving Financial Information Systems Quality at the Regional Revenue Agency of West Java Province

Shantyo Raharjo Wihatmono, Harry Suharman, Daryanto

99-120



Bibliometric Analysis of Fair Value Accounting: Trends, Influences, and Research Gaps

Awat Widuri, Majidah Majidah

121-154



The Role of Core Self Evaluation in Mediating the Influence of Employee Well-Being on Service-Oriented Organizational Citizenship Behavior with Collectivist Moderation on Employees of Service Companies in Palu City

Kadek Bramdhika Ada, Syahir Natsir, Bakri Hasanuddin, Yoberth Kornelius

155-180



Clinical Implications of Necroptosis Biomarkers in Sepsis

Agustina Br. Haloho, Ramzi Amin, Mgs. Irsan Saleh, Krisna Murti

181-195



The Renewal of the Indonesian Auction Regulation for Driving Economic Development in the Disruption Era: A Comparative Study of Indonesia and China

Mohamad Akyas, I Gde Pantja Astawa, Zainal Muttaqin, Dewi Kania Sugiharti

196-218



Los comedores comunitarios en los municipios de México: un espacio para la alimentación, la cohesión social y la política de prevención de la violencia

Aureliano Zamudio, Francisco Herrera

219-232



Las organizaciones públicas como sistemas complejos y opacos: indicadores duros para la transparencia

Leandro Giri, Jorge Hintze

233-245



Virtual Reality Based on Local Wisdom to Improve Literacy, Numeracy, and Critical Thinking Skills in Natural and Social Sciences Subjects

Mohammad Zainudin, Surayanah, Khusnul Khotimah, Abd Charis Fuzan, Lestariningsih

246-259



Capacidades analíticas y gobernanza de datos en la administración pública como paso previo a la introducción de la inteligencia artificial

Carles Ramió

260-272



Resistance and Adaptation to Digital Innovation in Islamic Banking: A Study of Practices, Perceptions, and Transformation

Dakhori, Moh. Najib, Encup Supriatna, Ahmad Hasan Ridwan

273-289



PDF

¿Pueden producirse las innovaciones de la Cuarta Revolución Tecnológica al interior de los sistemas de administración pública?

Guillermo Schweinheim

290-300



PDF

Monitoring and Evaluation of Pharmaceutical Management Policy to Achieve Administrative Order in Public Service Delivery

Agas Priandani, Maman Sulaeman, Endang Sutrisno, Siti Khumayah, Arief Prayitno

301-320



PDF

El impacto de los Presupuestos Participativos online en el tipo de proyectos: un análisis de la experiencia de BAElige

Rocío Annunziata

321-331



PDF

Monitoring and Evaluation of the Stunting Reduction Acceleration Policy: A Case Study in Cibingbin District, Kuningan Regency, Indonesia

Deni Wahyudi Priadi, Rangga Apriatna, Endang Sutrisno, Arief Prayitno

332-354



PDF

Enhancing Family Business Performance Through Knowledge Management: The Role of Knowledge Dissemination and Creation in Open Innovation

Christian Acuña-Opazo, Alejandro Álvarez-Marin

355-365



PDF

The Implementation of Rental Equipment and Machinery Levy Policy in Increasing Local Own-Source Revenue

Mokhamad Salmon, Trisna Nurgaha, Hery Nariyah, Ipik Permana

366-378



PDF

Analysis of Behavioral Styles and Their Relationship with Job Performance in a Savings and Credit Cooperative in Ecuador

Juan Barzallo, Angeles Bastidas

379-395



PDF

Digital Transformation: A Public Service Innovation for Preventing and Responding Rapidly to Child Violence Amid the Currents of Globalization

Diki Dewana, Siti Fatimah, Mukarto Siswoyo, Moh. Taufik Hidayat

396-419



PDF

The Mediating Effect of Psychological Capital on Work Engagement

José Morales, Karen Balladares, Arturo Ordóñez, Johanna Tutivén, Bismark Torres

420-434



PDF

Cross-Sector Collaborative Governance in Achieving a Stunting-Free Cigugur by 2045

Ari Sumardiyono, Leni Rahmawati, Mukarto Siswoyo, Moh. Taufik Hidayat

435-453



PDF

El uso de datos públicos para la toma de decisiones estratégicas en Colombia

Lina Marcela Sanchez Vasquez, Luis Andres Salas SPortillo, Julian Andres Rios , David Acevedo

454-464



PDF

The Effectiveness of the Regional Technical Implementation Unit for Human Resource Development Facilities in Contributing to Kuningan's Local Own-Source Revenue

Ade Heny Riniawaty, Wati Juhaeti, Siti Khumayah, Siti Wulandari

465-482



PDF

Mathematical Analysis of Knowledge-Based Integration in Agricultural Supply Chains: A Structural Equation Modeling Approach with Multivariate Statistical Applications

Konpapha Jantapoon, Phutthichai Amornwattahcharoenchai

483-494



PDF

Sustainable Competitive Advantage through Green Product Innovation: A Study of Small and Medium Food Enterprises in West Java, Indonesia

Sugih Prakoso, Arissetyanto Nugroho, Zulkifli

495-540



PDF

Modelo de madurez en gestión para organizaciones del tercer sector

Vilmar Antonio, Rosana da Rosa

541-551



PDF

Digital Knowledge Management: Catalyst for Sustainable Performance of West Java Leather Craft SMEs in Industry 4.0

Toha Rianto, Arissetyanto Nugroho, Zulkifli

552-593



PDF

Finding Out How Job Satisfaction Affects Teacher Performance Through Emotional Intelligence and Competence

Desi Permata Sari, M. Havidz Aima, Elfiswandi

594-608



PDF

Findings and Inferences of Public Policy Networks: Case Study of the Structure and Functioning of the Magical Town Program in Valle de Bravo, Mexico

Avimael Vázquez

609-621



PDF

The Influence of Corporate Creative Culture and Corporate Integrity Culture on Tax Avoidance with Board Gender Diversity as Moderating Variable

Verine Veronic, Herlin Tundjung Setijaningsih

622-634



PDF

Flipped Learning Approach in Project Based Learning: Improving Critical and Creative Thinking Skills

Edy Suprpto, Damianus Manesi, Wofrid E. Bianome
635-649



Development of the Mobile CAP Learning Model in High School for Civics Subject

Khairil Anwar Uzir, Sahat Siagian, R. Mursid
650-666



The Influence of Green HRM Practices, Green Behavior, and Green Lifestyle on Employee Performance through Green Innovation and Shared Green Values in the Banking Industry of North Sumatra

Pangeran, Zainuddin, Nagian Toni
667-684



Marketing en redes sociales como impulsor de la intención de compra en restaurantes peruanos

Social media marketing as a driver of purchase intent in Peruvian restaurants

Anita Maribel Chilón-Correa, Edesabel Sanca-Llancho, Karla Liliana Haro-Zea, Oscar Omar Ovalle-Osuna
685-700



Fighting the Elements: The Role of PhD Holders in Low-Tech Industrial Districts

Francisco Javier Ortega-Colomer, José-Vicente Tomás-Miquel, Josep Capó-Vicedo
701-715



Public Policy Reform in Indonesia: Navigating Bureaucratic Culture in the Age of Disruption

Sahya Anggara
716-728



Cambio o continuidad de las políticas de protección social en Chile en gobiernos de centroizquierda y centroderecha

María Pía Martin

729-745

 PDF

Agile Governance in the Disruptive Era at the Government of West Java Province

Sry Yolan Polapa, Ali Anwar, Soleh Suryadi

746-760

 PDF

La accountability de la calidad y equidad de una política educativa: el caso de la subvención escolar preferencial para la infancia vulnerable en Chile

María Inés

761-774

 PDF

Institutional Capacity Development in the PBB-P2 Income Increase Program in Tasikmalaya City

Kunkun Kurmasyah, Iwan Satibi, Soleh Suryadi

775-786

 PDF

La tensión entre mérito y confianza en la Alta Dirección Pública de América Latina

Mariana Chudnovsky

787-799

 PDF

Current Status of Aquatic Insects in the Lurín River Basin

Blancas A. Hellen, Valle I. Silvana, Armas B. Alex, Mena A. Alejandro, Valencia-Reyes Zanyhy, Güere S. Fiorella, Elías F. Armas

800-806

 PDF

El agotamiento paradigmático del Estado neoliberal en América Latina: explorando la gobernanza para el desarrollo sostenible

Miguel Moreno

807-819

 PDF

Empirical Analysis of Switching Behavior and Technology Acceptance in Digital Top-Up Services: Evidence from Indonesian Specialty Coffee Micro-Retail

Adi Haryadi, Andriani Kusumati, Teuku Noerman, Wiyata

820-837



Inventory of Biodiversity in the Bay of Ancón and Responsible Fishing

Hellen F. Blancas, Francisco J. Rivadeniera, Alex S. Armas, Alejandro Mena, Zanhly L. Valencia-Reyes, Fiorella V. Güere, Elías F. Armas

838-843



The Economic Independence Ecosystem Model of Islamic Boarding Schools: A Case Study of Yaspida Pesantren Sukabumi

Muh. Jais, Didin Hafidduddin, Laily Dwi Arsyianti, Hari Susanto, Hasan Basri Tanjung

844-852



Medios de resolución alternativa de conflictos: percepción general, satisfacción y lealtad de usuarios de centros de arbitraje en Portugal

Pedro Miguel

853-865



Closing the Green Gap: Attitude Drives Green Consumer Behavior among Gen Z in West Java

Eva Fathussya Adah, Arissetyanto Nugroho, Widarto Rachbini

866-896



Multiplier Effect Incubator Model Through Entrepreneurship Effectivity: Brief Analysis of Higher Education Sustainable Planning Strategy

Eko Ari Wijayanto, Slamet PH, Samsul Hadi, Friska Octavia Rosa

897-922



Cuasi mercado y privatización en el marco del Estado de bienestar de Suecia

Osvaldo Salas

923-934



PDF

Social Media Marketing and Actual Purchase Behavior Among Gen Z: The Mediating Role of Consumer Engagement and Purchase Intention with High Involvement Product Moderation

Budi Astuti, Andriyastuti Suratman, Rinaldi

935-952



PDF

Determinant Material Flow Cost Accounting (MFCA) in Maximizing Sustainability Performance

Muhammad Zaky, Tri Widyastuti, Apollo Daito, Nurmala Ahmar, Darmansyah

953-991



PDF

Empathy-Driven Ethical Interaction: A Catalyst for Creativity and Organizational Performance in Local Government Institutions of West Java

Evi Mafriningsianti, Arisetyanto Nugroho, Zulkifli

992-1016



PDF

Determinants of Bank Financial Performance in Indonesia: The Role of Governance, Capital Structure, Firm Size, and Intellectual Capital

Luh Putu Puji Trisnawati, Apollo, Indra Siswanti, Augustina Kurniasih

1017-1034



PDF

Work Life Balance: A Study of Personality Traits, Time Management, and Technology Factors in Millennials and Generation Z

Dinda Rianti Putri, Salmaa Febrina Kusuma Dewi, Yosafat Bastanta, Ira Setyawati, Maria Grace Herlina

1035-1055



PDF

La relevancia de las transferencias voluntarias de recursos federales para la consolidación de la base de apoyo del gobierno en el Congreso en Brasil

Rodrigues da Silva

1056-1068



PDF

Facilitadores e inhibidores de la innovación pública: percepción desde la red de innovadores en Chile

Angélica Vera

1069-1082



PDF

Development of an Inclusive Public Speaking Training Model for Individuals with Disabilities Based on the Zone of Proximal Development (ZPD) to Enhance Social Independence

Didi Permadi, Ike Desi Florina, Inas Sany Muyassaroh

1083-1107



PDF

Sustaining Audit Quality Amid Constraints: Exploring the Roles of Time Pressure, Workload, and Integrity

Cibanis Mei Kristin Nazara, Herlin Tundjung Setijaningsih, Faris Kasenda

1108-1121



PDF

El modelo híbrido de atención a las personas en situación de dependencia en España: una década de cambios normativos y ajustes presupuestarios

José Ángel

1122-1134



PDF

Impact of Educational Mismatch on Graduates Employment Prospects in Indonesia: Education and Employment Context

Sri Maryanti, Nasri Bachtiar, Sri Maryati, Dodi Novianto

1135-1164



PDF

Carbon Emission Strategies and Enterprise Value: The Mediating Role of Return on Assets with Income Diversification Disclosure and Board Size as Control Variables

Juli Meliza, Erlina, Khaira Amalia Fachrudin, Nisrul Irawati

1165-1185



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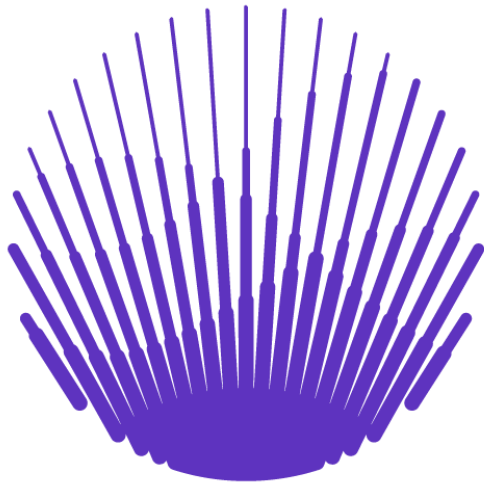
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Sustaining Audit Quality Amid Constraints: Exploring the Roles of Time Pressure, Workload, and Integrity

Cibanis Mei Kristin Nazara^A, Herlin Tundjung Setijaningsih^B, Faris
Kasenda^C

Abstract

This study explores the impact of time pressure, workload, and auditor integrity on audit quality in Public Accounting Firms located in Batam City. Data were obtained through questionnaires distributed to 101 auditors and analyzed using multiple linear regression. The findings reveal that time pressure exerts a significant negative effect on audit quality, as strict deadlines may compel auditors to overlook essential procedures. Similarly, excessive workload demonstrates an adverse influence by diminishing accuracy and thoroughness in evaluating audit evidence. In contrast, auditor integrity shows a strong positive effect, underscoring that adherence to robust ethical values fosters objectivity and alignment with professional standards. Collectively, these results provide empirical insights into the interaction between external factors (time pressure and workload) and internal factors (integrity) in shaping audit quality. From a practical standpoint, the study highlights the necessity of managing time and workload effectively while cultivating integrity through continuous professional coaching to strengthen audit quality and enhance client trust.

Keywords: *Time Pressure; Workload; Integrity; Audit Quality.*

INTRODUCTION

Amidst the rapid flow of globalization and increasingly competitive business conditions, audit quality is an essential foundation for ensuring transparency, accountability, and the credibility of financial reports. Audits conducted to high standards not only provide assurance to stakeholders but also serve as a crucial instrument in strengthening public trust in the integrity of the financial system (Lambaa et al., 2020; Kusmayasari et al., 2023). However, the reality in Indonesia still shows significant gaps, as reflected in cases of financial report manipulation at PT Hanson Internasional, PT Waskita Karya, Wanaartha Life, and SNP Finance. These cases highlight the weak implementation of audit standards and low auditor integrity (Murineanu, 2024); (Koswara et al., 2023), raising doubts about the reliability of audit results and

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contributing to a decline in public trust in the public accounting profession.

Numerous studies have been conducted on the determinants of audit quality, with diverse findings that enrich perspectives. (Ishak & Sholehah, 2022) revealed that time pressure often forces auditors to skip important audit procedures that should be carried out comprehensively. Conversely, (Munidewi et al., 2021) highlighted excessive workloads, which have the potential to cause psychological stress and reduce auditors' thoroughness in assessing audit evidence. Meanwhile, (Prabowo & Suhartini, 2021) emphasized that integrity is a moral pillar that distinguishes the professional quality of auditors, as it reflects the courage to remain consistent with the truth despite external pressures. These various studies demonstrate that time pressure, workload, and integrity are important variables that are intertwined in influencing audit quality.

Based on empirical phenomena and previous literature, this study aims to empirically test the influence of three main factors on audit quality. First, this study seeks to identify the extent to which time pressure impacts the completeness of audit procedures and the reliability of the auditor's opinion. Second, the study explores how workload intensity affects auditors' concentration and thoroughness in carrying out professional responsibilities. Third, the study examines the role of integrity in maintaining objectivity and audit quality, particularly in dilemmatic situations that require simultaneous ethical and professional considerations. Therefore, this study is expected to provide a more comprehensive understanding of the determinants of audit quality in Public Accounting Firms (KAP).

This research contributes theoretically by enriching the literature on internal factors influencing audit quality, particularly in the Indonesian context, which still faces challenges related to creative accounting practices and weak compliance with standards. Practically, the research findings can serve as a reference for auditors, regulators, and stakeholders in formulating strategies to improve audit quality, strengthen compliance with codes of ethics, and prevent financial statement manipulation. The focus on public accounting firms in Batam City also provides contextual value for strengthening auditor professionalism in the region while supporting improvements in national audit quality.

LITERATURE REVIEW

Originally formulated by Fritz Heider (1958), attribution theory serves as a pivotal lens for examining how auditors assess the underlying causes of occurrences within the audit process. The theory differentiates between internal factors including integrity, professional expertise, and analytical capacity and external factors such as audit time constraints, client expectations, and structural limitations within organizations (Arifin, 2022). Within professional auditing practice, the accuracy of such causal attributions plays a decisive role in safeguarding auditors'

objectivity and independence. Erroneous attributions risk producing flawed audit judgments, whereas well-founded causal evaluations strengthen the reliability, credibility, and overall quality of audit outcomes (Fachrunnisa & Ramadhani, 2024).

Audit Quality

Audit quality reflects auditors' professionalism and integrity through accuracy, efficiency, and compliance with national and international standards. It is achieved when auditors demonstrate high integrity, competence, and meet key elements such as compliance, technical skills, independence, systematic processes, professional support, and risk assessment (Hidayat, 2024). Prior to client engagement, auditors should assess management integrity, track record, risk, competence, and cost (Sitorus et al., 2020). Strict quality control ensures adherence to international standards, resulting in credible reports that enhance corporate sustainability and performance (Syamsuri Rahim, Ratna Sari, Wardaningsi, 2020).

Time Pressure

Time pressure in auditing represents a critical situation where auditors must fulfill their professional responsibilities under tight deadlines and limited time (Febriyani et al., 2024). This situation often forces auditors to expedite audit stages or shorten procedures, which can ultimately erode accuracy, objectivity, and analytical depth. Excessive pressure even risks auditors neglecting essential procedures, weakening independence, and increasing the potential for errors that impact report accuracy. Although (Gaol, 2023) indicates a positive effect of time pressure on audit quality, the reality shows that excessive pressure actually reduces quality. Therefore, the research hypothesis is formulated as follows:

H₁: Time pressure negatively affects audit quality.

Workload

Workload is understood as the accumulation of an auditor's professional obligations that must be completed within a specific timeframe, encompassing technical skills and cognitive abilities required to navigate the complexities of an audit (Suhayati, 2022); (Setiawati et al., 2021). A high workload can broaden an auditor's insight and acumen, potentially enhancing audit quality. However, when the workload exceeds capacity, the auditor risks losing precision and independence, ultimately eroding the quality of the audit results (Divo Ridho Agustianto et al., 2022). Therefore, the research hypothesis is formulated as follows:

H₂: Workload negatively impacts audit quality.

Integrity

Integrity is seen as the moral foundation of auditors, reflected in uncompromising honesty, consistency in principled values, and a full awareness of professional and social responsibilities (Ibrahim et al.,

2022). From an attribution theory perspective, integrity is classified as an internal factor that guides auditors to remain independent and ethical despite external pressure. Research findings (Prabowo & Suhartini, 2021; Ibrahim et al., 2022) confirm that integrity positively contributes to audit quality. Therefore, the research hypothesis is formulated as follows:

H₃: Integrity has a positive and significant effect on audit quality.

METHOD

Population and Sample

This research focused on 14 Batam-based Public Accounting Firms from the IAPI directory, involving 101 auditors. Using purposive sampling, it included only willing auditors with at least one year of experience across entry, junior, and senior roles, ensuring a relevant and representative sample.

Definition and Measurement of Research Variables

Audit quality (Dependent Variable)

Audit quality is a combination of technical competence, professional ethics, and precision in the auditor's work in carrying out his or her role responsibly. In their capacity as leaders of the audit process, auditors direct a systematic evaluation of each component of the financial statements to detect potential errors, discrepancies, or indications of fraud. The results of this process are presented in an informative and credible report, which then serves as a crucial foundation for stakeholders in making data-driven strategic decisions (Ardillah & Chandra, 2022).

Trismayarni (2021) lists several indicators of audit quality, including:

1. Audit standards
2. Prudential principles
3. Professionalism
4. Audit findings

Time Pressure (Independent Variable 1)

In auditing, time pressure refers to the limited time period contractually established between the auditor and the client. This requires the auditor to complete the financial statement audit thoroughly within the agreed deadline. Time pressure is measured using the following indicators (Isam AL-Qatamin, 2020):

1. Total additional work hours
2. Audit completion duration
3. Audit process interruptions

Workload (Independent Variable 2)

An auditor's workload includes client-based tasks and responsibilities that require a high level of accuracy and professionalism, ranging from in-depth analysis and document review to comprehensive evaluation. This variable is measured using the following indicators (Rizky & Dwi Astuti, 2023):

1. Completeness of supporting resources
2. Number of assignments
3. Level of task challenge

Integrity

Integrity in audit quality is the primary foundation that requires auditors to work honestly, objectively, and transparently, without being influenced by external interests. Audit reports must reflect the actual conditions, even if they do not align with client expectations, to maintain professional ethics and public trust. This variable is measured by the following indicators (Perdana et al., 2024) :

1. Professionalism
2. Auditor independence
3. Auditor competence

Equations

$$AQ = a + \beta_1 TP + \beta_2 WL + \beta_3 INT + e$$

Description:

- AQ : Audit Quality
 A : Constant
 B : Regression Coefficient
 TP : Time Pressure
 WL : Workload
 INT : Integrity

RESULTS AND DISCUSSION

Results of Validity Checking

Table 1. Validity Analysis Time Pressure Variable

Construct	Item Code	r-Observed	r-Criterion	Evaluation
Time Pressure (TP)	TP.1	0,786	0,1956	Valid
	TP.2	0,756	0,1956	Valid
	TP.3	0,804	0,1956	Valid
	TP.4	0,818	0,1956	Valid
	TP.5	0,814	0,1956	Valid
	TP.6	0,854	0,1956	Valid
	TP.7	0,756	0,1956	Valid
	TP.8	0,787	0,1956	Valid
	TP.9	0,823	0,1956	Valid

Source: Processed Data Analysis (2025)

Referring to the data presented in the table, each item within the Time Pressure variable (TP) demonstrates an r-calculated value exceeding the corresponding r-table threshold. Therefore, it can be inferred that all items under the Time Pressure construct (TP) satisfy the established validity requirements.

Table 2. Validity Analysis Workload Variable

Construct	Item Code	r-Observed	r-Criterion	Evaluation
Workload (WL)	WL.1	0,733	0,1956	Valid
	WL.2	0,848	0,1956	Valid
	WL.3	0,826	0,1956	Valid
	WL.4	0,790	0,1956	Valid
	WL.5	0,811	0,1956	Valid
	WL.6	0,799	0,1956	Valid
	WL.7	0,749	0,1956	Valid

Source: Processed Data Analysis (2025)

Examination of the tabulated data reveals that all items within the Workload variable (WL) surpass the r-table benchmark based on their r-calculated values, confirming that each item satisfies the established validity criteria.

Table 3. Validity Analysis Integrity Variable

Construct	Item Code	r-Observed	r-Criterion	Evaluation
Integrity (INT)	INT.1	0,807	0,1956	Valid
	INT.2	0,741	0,1956	Valid
	INT.3	0,779	0,1956	Valid
	INT.4	0,720	0,1956	Valid
	INT.5	0,703	0,1956	Valid
	INT.6	0,782	0,1956	Valid
	INT.7	0,709	0,1956	Valid
	INT.8	0,771	0,1956	Valid
	INT.9	0,784	0,1956	Valid
	INT.10	0,787	0,1956	Valid

Source: Processed Data Analysis (2025)

As presented in the table, all statement items of the Integrity variable (INT) demonstrate consistency, with r-calculated values exceeding the r-table. Therefore, all statements are declared valid.

Table 4. Validity Test Results for Audit Quality

Construct	Item Code	r-Observed	r-Criterion	Evaluation
Audit Quality (AQ)	AQ.1	0,783	0,1956	Valid
	AQ.2	0,729	0,1956	Valid
	AQ.3	0,684	0,1956	Valid
	AQ.4	0,856	0,1956	Valid
	AQ.5	0,810	0,1956	Valid
	AQ.6	0,802	0,1956	Valid
	AQ.7	0,724	0,1956	Valid
	AQ.8	0,783	0,1956	Valid
	AQ.9	0,854	0,1956	Valid
	AQ.10	0,788	0,1956	Valid

Source: Processed Data Analysis (2025)

The data in the table indicate that each statement item of the Audit Quality variable (AQ) consistently shows an r-calculated value higher than the r-table. This finding confirms that all statement items meet the required validity criteria.

Reliability Results

Table 5. Reliability Test Results

	Cronbach's Alpha	Rule of Thumb	Description
Time Pressure (TP)	0,930	0,60	Reliable
Workload (WL)	0,901	0,60	Reliable
Integrity (INT)	0,916	0,60	Reliable
Audit Quality (AQ)	0,929	0,60	Reliable

Source: Processed Data Analysis (2025)

The reliability test results presented in the table show that the variables Time Pressure (TP), Workload (WL), Integrity (INT), and Audit Quality (AQ) have Cronbach's Alpha values greater than 0.60. This indicates that all variables meet the reliability criteria and can be trusted as valid research instruments.

Normality Test

Table 6. Reliability Analysis Outcomes

One-Sample K-S Test		
		Unadjusted Prediction Error
N		101
Normal Parameters ^{a,b}	Mean	.0000000
	Standard Deviation	3.94950990
Most Extreme Differences	Absolute	.080
	Positive	.079
	Negative	-.080
Test Statistic		.080
Asymp. Sig. (2-tailed)		.106 ^c

Source: Processed Data Analysis (2025)

The table shows a Kolmogorov-Smirnov Asymp. Sig. (2-tailed) value of 0.106 > 0.05, indicating that the data are normally distributed.

Collinearity Test for Regression Models

Table 7. Outcomes of Reliability Evaluation

Models	Indicators of Predictor Redudancy	
	Tolerance	VIF
TP	.278	3.602
WL	.217	4.618
INT	.288	3.470

a. Dependent Variable: AQ

Source : Data Processing Results (2025)

The data in the table reveal that all independent variables have Tolerance values greater than 0.10 and VIF values less than 10.00. These results confirm that there are no indications of multicollinearity in the model, allowing the relationships among variables to be analyzed more accurately.

Heteroscedasticity Test

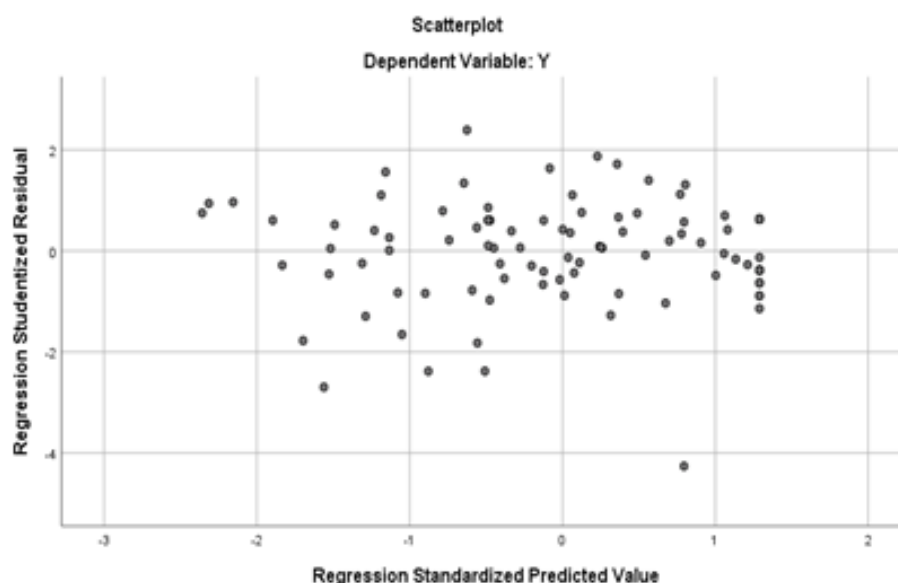


Figure 2. Heteroscedasticity Evaluation

Source: Processed Data Analysis (2025)

The scatterplot observation shows that the data points are evenly distributed and do not form any specific pattern. This indicates that the model is free from heteroscedasticity, thereby fulfilling the classical assumption.

Table 8. Heteroscedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.362	4.718		1.772	.079
	TP	.096	.089	.202	1.074	.285
	WL	-.183	.133	-.293	-1.374	.173
	INT	-.109	.081	-.250	-1.353	.179

a. Dependent Variable: ABS_RES

Source: Processed Data Analysis (2025)

The table shows that the Sig. values of the Glejser test are greater than 0.05 for all independent variables, indicating that the model does not exhibit heteroscedasticity.

Multiple Linear Regression Evaluation

Table 9. Heteroscedasticity Assesment

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t-value	Sig.
		B	Std. Error	Beta		
1	(Constant)	31.433	7.313		4.298	.000
	TP	-.297	.138	-.238	-2.144	.035
	WL	-.418	.206	-.255	-2.027	.045
	INT	.434	.125	.379	3.470	.001

a. Dependent Variable: Y

Source: Processed Data Analysis (2025)

$$AQ = 31.433 - 0.297 TP - 0.418 WL + 0.434 INT + e$$

The interpretation of the regression test results can be explained as follows:

1. The constant value of 31.433 indicates that when the variables Time Pressure (TP), Workload (WL), and Integrity (INT) are not considered (equal to zero), the Audit Quality (AQ) is estimated to be 31.433.
2. The regression coefficient for Time Pressure (TP) is -0.297, which suggests that, assuming other variables remain constant, each one-unit increase in Time Pressure will decrease Audit Quality (AQ) by 0.297.
3. The regression coefficient for Workload (WL) is -0.418, meaning that, with other variables held constant, each one-unit increase in Workload will reduce Audit Quality (AQ) by 0.418.
4. The regression coefficient for Integrity (INT) is 0.434, indicating that, assuming other variables remain constant, each one-unit increase in Integrity will enhance Audit Quality (AQ) by 0.434.
- 5.

t – Distribution Significance Analysis

Table 10. t – Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	31.433	7.313		4.298	.000
	TP	-.297	.138	-.238	-2.144	.035
	WL	-.418	.206	-.255	-2.027	.045
	INT	.434	.125	.379	3.470	.001

a. Dependent Variable: AQ

An examination of the partial effects exerted by individual independent variables on the dependent variable is presented below:

1. The analysis reveals that Time Pressure variable (TP) has a statistical significance index measured of 0.035, falling below the 0.05 threshold, with a negative coefficient of -0.297. These results validate hypothesis H1, indicating that increased Time Pressure adversely impacts Audit Quality.
2. The Workload variable (WL) shows a significance value of 0.045 < 0.05 with a regression coefficient of -0.418. This confirms the acceptance of H2, meaning that Workload negatively affects Audit Quality.
3. The Integrity variable (INT) yields a significance level of 0.001 (<0.05) with a positive coefficient of 0.434, thereby confirming H3 and affirming that integrity positively influences audit quality.

F-Test**Table 11. Analysis of Variance****ANOVA^a**

Model		Sum of Squares	df	Mean Square	F Ratio	Significance
1	Regression	3129.622	3	1043.207	64.872	.000 ^b
	Residual	1559.863	97	16.081		
	Total	4689.485	100			

a. Dependent Variable: AQ

b. Predictors: (Constant), INT, TP, WL

Source: Processed Data Analysis (2025)

With an F-significance level of 0.000, lower than the 0.05 benchmark, the results provide sufficient evidence to reject the null hypothesis (H₀) in favor of the alternative hypothesis (H_a). Thus, Time Pressure, Workload, and Integrity variables collectively have an effect on Audit Quality.

Statistical Test of Determinative Power (R²)**Table 12. Coefficient of Determination (R²) Test****Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817 ^a	.667	.657	4.010

a. Predictors: (Constant), INT, TP, WL

Source : Processed Data Analysis (2025)

Data in the table show that the Adjusted R Square value is 0.657 or 65.7%. Thus, it can be concluded that most of the variation in Audit Quality can be explained by Time Pressure, Workload, and Integrity. Meanwhile, the remaining 34.3% of the variation is influenced by other factors beyond the scope of this research model.

Table 13. Hypothesis Summary

1.	H ₁	Time pressure exerts a negative impact on audit quality.	Accepted
2.	H ₂	Workload exerts a negative impact on audit quality.	Accepted
3.	H ₃	High auditor integrity contributes positively to the effectiveness and quality of audits	Accepted

Referring to the findings of the hypothesis test, this study confirms that time pressure (H₁) and workload intensity (H₂) significantly reduce audit quality, while the auditor's strong integrity character (H₃) actually contributes constructively to optimizing effectiveness while maintaining the quality of audit results.

This research shows that time pressure and excessive workload are key determinants of audit quality decline. Auditors working under pressing deadlines often shorten critical procedures, lower their level of professional skepticism, and increase the potential for errors, thereby reducing the validity of audit evidence (Rizkia, Y. M., & Barus, 2022);(Samagaio Antonio, Fransisco Morais Paulo et al., 2025). This situation is exacerbated by audit cost-efficiency policies that limit audit depth (Calabrese, 2023). Similar conditions occur under intensive

workloads, where task accumulation, cognitive fatigue, and weak supervision increase the likelihood of audit quality decline, in line with previous empirical evidence (Sirois, L.-P., & Simunic, 2021);(Westermann, K. D., Cohen, J., & Trompeter, 2024);(Christine M. Haynes; Michael D. Yu, 2021).

Conversely, auditor integrity is positioned as a key element strengthening audit quality. Auditors with high integrity maintain independence, resist external intervention, and perform procedures with utmost accuracy, resulting in credible and accountable audit evidence (Alsughayer, 2021). These findings confirm that integrity, along with ethics and competence, plays a strategic role in protecting the legitimacy of the profession while building public trust in auditors. Thus, integrity serves not only as a moral value but also as a fundamental instrument for balancing external pressures and maintaining audit credibility.

CONCLUSION

The study's findings confirm that time pressure and excessive workload negatively impact audit quality by weakening auditors' thoroughness, accuracy, and resilience in uncovering errors and indications of fraud. Conversely, integrity emerges as a strengthening factor that upholds independence, maintains ethical principles, and enhances auditor credibility, thus strengthening the reliability of audit results. This study certainly has limitations, including its focus solely on auditors in Batam, the use of a questionnaire that could potentially introduce perceptual bias, and its limited discussion of three main variables. This reduces the generalizability of the findings and fails to address other significant factors, such as professional competence, work experience, quality control mechanisms, and leadership style.

Based on these findings, auditors are expected to manage their time disciplined, distribute their workloads equitably, and make integrity a key foundation of professionalism. Public accounting firms should also support this by developing realistic audit schedules and providing ongoing ethics training. Meanwhile, future research is recommended to expand the scope of the region, add new variables, and apply qualitative and mixed-methods approaches to be able to produce a more holistic and relevant understanding across contexts

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