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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:
H_1: 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:
H_2: 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:

H_3: 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

$AQ = a + \beta 1TP + \beta 2WL + \beta 3INT + e$

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

	Indicators of Predictor Redudancy	
Models	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

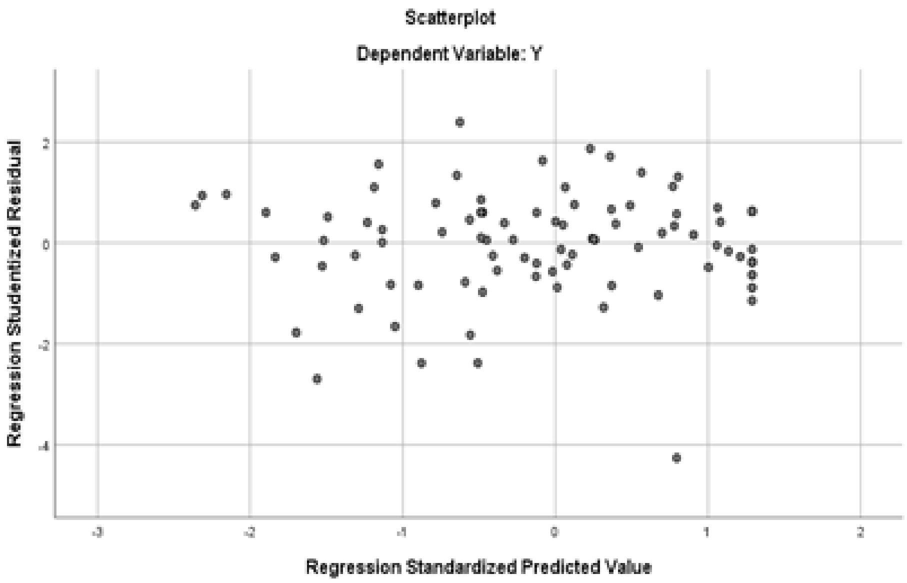

Figure 2. Heteroscedasticity Evaluation

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 (Ha). Thus, Time Pressure, Workload, and Integrity variables collectively have an effect on Audit Quality.

Statistical Test of Determinative Power (R^2)

Table 12. *Coefficient of Determination (R^2)* 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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