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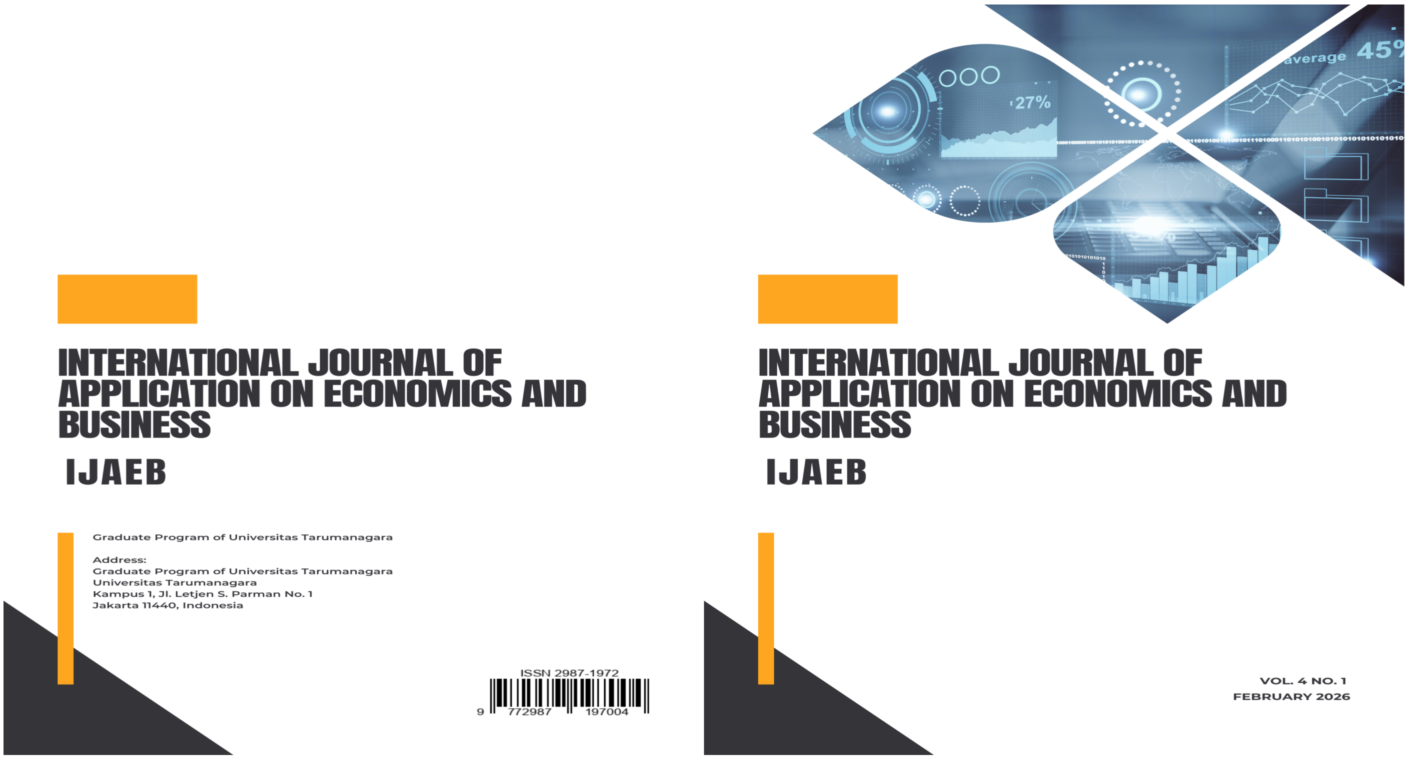

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THE EFFECT OF AUDITOR INDEPENDENCE, AUDIT COMPLEXITY, AND TIME BUDGET PRESSURE ON AUDIT QUALITY

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ABSTRACT

This research aims to investigate how auditor independence, audit task complexity, and deadline pressures affect the quality of auditing work within Public Accounting Firms operating across the Banten area. The methodology adopts a quantitative framework utilizing convenience sampling techniques, gathering primary information via Likert-scale questionnaire instruments. Statistical analysis involves multiple linear regression conducted through SmartPLS 4 software, incorporating responses from 52 audit professionals representing 6 accounting firms. Findings indicate that solely auditor independence demonstrates a meaningful impact on auditing quality, while complexity levels and time constraints fail to show statistically significant effects on audit outcomes.

Keywords: *Auditor Independence, Time Budget Pressure, Audit Quality, Audit Complexity.*

1. INTRODUCTION

In recent years, trust in audit quality among companies, the public, and the government has declined. This is due to various cases involving discrepancies in financial statements, whether intentional or unintentional, by public accountants. This situation indicates that audits, which are intended to ensure transparency and accuracy in financial reporting, have in some cases failed to detect or prevent such discrepancies. The quality of an audit encompasses an organized and objective evaluation carried out within regulatory guidelines and professional benchmarks, which empowers auditors to recognize and communicate any irregularities or breaches committed by their clients. The standards governing audits in Indonesia are the Professional Standards for Public Accountants (Badewin & Utari Maryanti, 2022).

A number of high-profile audit failures in Indonesia highlight the grave consequences of failing to uphold proper audit principles. The PT Garuda Indonesia incident, involving clear violations of the public accountant's ethical code, significantly eroded public trust and tarnished the image of the profession. Likewise, the PT Wanaartha Life case uncovered fraudulent financial reporting, where the appointed accountant and firm were accused of breaching professional ethics (Furry Avriandi et al., 2023).

Therefore, auditors in Public Accounting Firms (KAP) play a critical role in providing independent and objective audit opinions based on comprehensive findings and adherence to applicable audit standards. Additionally, the higher the audit complexity, the greater the challenges faced by auditors. Independence is a mental attitude that requires auditors to remain impartial during the audit process. Independent auditors are obligated to be honest with all stakeholders who place trust in their work (Syahrani et al., 2023).

The difficulty level of audit tasks varies according to each auditor's perception when encountering diverse audit situations, necessitating adequate experience, professional competence, and proper training to ensure the quality of audits. Audit complexity refers to how auditors perceive the challenges of audit assignments arising from limited cognitive capacity, memory, and ability to integrate multiple issues (Rafiskalina, 2021).

Throughout the audit process, auditors frequently encounter time budget pressure, characterized by stringent deadlines for completing financial statement audits. Such pressure may adversely affect audit quality because auditors might accelerate their work, narrow the audit scope, or fail to perform certain procedures thoroughly. Consequently, substantial inaccuracies or deceptive practices in financial documents could escape detection, with essential audit evidence potentially being omitted. Time budget pressure is defined as the situation where auditors are required to fulfill their professional duties within narrowly constrained time frames and budgetary allowances (Asrilia et al., 2022). Audits play a vital strengthening corporate transparency and accountability, thereby increasing stakeholders' trust. However, in practice, several factors may diminish audit quality, leading to audited financial statements that fail to accurately portray a company's actual condition. These factors include auditor independence, audit complexity, and time budget pressure.

2. RESEARCH METHOD

The present study applies a causal-associative design within a quantitative framework. It was carried out at Public Accounting Firms (KAP) in Banten Province registered with the Indonesian Financial Services Authority (OJK), with auditors from these firms serving as research participants. Primary data were gathered via Likert-scale questionnaires. The population included 17 OJK-registered KAPs (12 active and 5 inactive). By applying purposive sampling, six active firms were chosen, producing a sample of 52 auditors. Analysis was conducted using multiple regression analysis in SmartPLS.

In this study, the population included 17 Public Accounting Firms registered in the Banten region 12 active and 5 inactive. The sampling method applied was convenience sampling, a type of non-probability sampling that allows researchers to select respondents who are easily accessible and willing to participate, without emphasizing population representativeness. For instance, questionnaires were distributed to auditors holding positions such as Partner, Supervisor, Manager, Senior Auditor, and Junior Auditor at Public Accounting Firms across the Banten region. The final sample comprised 52 respondents from 6 Public Accounting Firms.

Table 1. Sampling Technique

Description	Does Not Meet Criteria	Meet Criteria
Population		17 KAP
Number of Active KAP	5	12
Number of Contactable KAP	3	9
Number of KAP Willing to Accept Questionnaire	3	6

Table 2. Research Sample Data

No	Description	Amount	Percentage
1	Total questionnaires distributed	60	100%
2	Questionnaires not returned	8	13,3%
3	Questionnaires that could not be processed	0	0
4	Questionnaires that could be processed	52	86,7%

Hypotheses

How Auditor Independence Influences Audit Quality

Auditor independence refers to the state in which auditors can conduct their examinations and issue opinions free from undue influence and personal bias (Basuki, 2022). Research by Keiko Alina et al. (2022) confirmed a positive relationship between auditor independence and audit quality. Thus, the study proposes:
H1: Auditor independence positively affects audit quality.

The Effect of Audit Complexity on Audit Quality

Audit complexity reflects the level of challenge perceived by auditors arising from restricted capabilities, memory constraints, and difficulties in integrating diverse audit matters (Rafiskalina, 2021). Prior studies by Rafiskalina (2021) and Badewin et al. (2021) provide evidence of a significant relationship between audit complexity and audit quality. Accordingly, the second hypothesis is stated as:
H2: Audit complexity significantly affects audit quality.

How Time Budget Pressure Influences Audit Quality

Time budget pressure is characterized by the need to complete audit work within tight time constraints while preserving operational efficiency, where the timetable is established through prior agreement between the auditor and the client (Fauzan et al., 2021). Empirical results from S. Florentinus et al. (2022) indicate that this form of pressure impacts audit quality. Therefore, the study proposes:
H3: Audit quality is substantially influenced by time budget pressure.

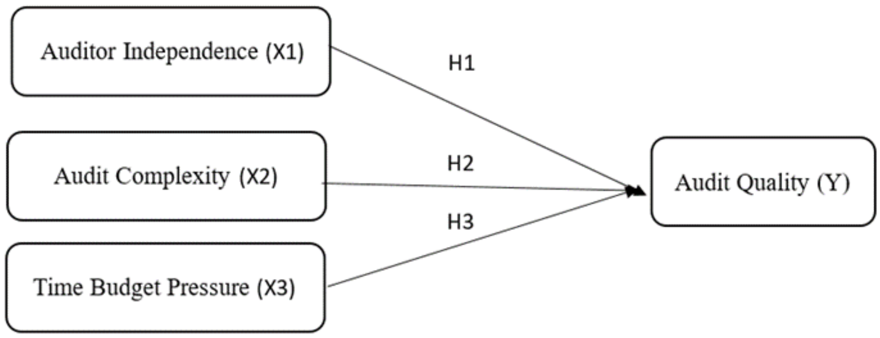

Figure 1. Research Framework

3. RESULTS AND DISCUSSIONS

Table 3. Descriptive Statistics Test Results

		Auditor Independence	Audit Complexity	*Time Budget Pressure*	Audit Quality
N	Valid	52	52	52	52
	Missing	0	0	0	0
Mean		26.5000	21.1923	33.0192	43.1154
Median		27.0000	21.0000	33.5000	43.0000
Std. Deviation		3.78076	4.08267	33.0192	4.65539
Minimum		13.00	7.00	19.00	32.00
Maksimum		30.00	30.00	42.00	50.00

As shown in Table 3, the auditor independence variable (X1) has a minimum score of 13, a maximum of 30, a mean of 26.50, and a standard deviation of 3.78076. When the mean is divided by the six questionnaire items (26.50 ÷ 6 = 4.41), the average response falls in the "Agree" category (score of 4). This suggests that respondents generally agree that auditors are able to maintain independence and remain free from internal or external influences throughout the audit process.

The audit complexity variable (X2) recorded a minimum value of 7, a maximum of 30, a mean of 21.1923, and a standard deviation of 4.08267. Dividing the mean by the six items (21.1923 ÷ 6 ≈ 3.53) yields an average close to "Neutral" (score of 3), with a slight tendency toward agreement. Respondents thus appear neutral but lean toward acknowledging that audit complexity is affected by the level of task difficulty, clarity of information, and the alignment between task requirements and auditors' competencies.

For the time budget pressure variable (X3), the scores range from 19 to 42, with a mean of 33.0192 and a standard deviation of 5.65241. The average per item (33.0192 ÷ 10 = 3.30) corresponds to a "Neutral" response (score of 3). This indicates that respondents hold mixed views: some do not feel substantial time budget pressure during engagements, while others perceive it as a notable constraint or burden.

Finally, the audit quality variable (Y) shows a minimum of 32, a maximum of 50, a mean of 43.1154, and a standard deviation of 4.65539. The average score per item (43.1154 ÷ 10 = 4.31) falls within the "Agree" range (score of 4). Respondents therefore generally agree that high audit quality is achieved when auditors thoroughly understand applicable regulations, produce objective audit reports, and provide relevant and appropriate recommendations.

Convergent Validity

In this study, the outer loading threshold used is between 0.5 and 0.7. According to Hair (2017), outer loadings between 0.5 and 0.7 are acceptable if the indicator improves composite reliability or average variance extracted. Chin (1998) also states that loadings ≥ 0.50 are acceptable: "*A loading value of 0.50 or 0.60 can still be considered acceptable, particularly when other indicators within the same construct block exhibit higher loadings, as this provides a sufficient basis for comparison and retention of the item*".

Table 4. Loading Factor Values

Variabel	Indicator	Outer Loading
Auditor Independence	**X1. 1**	0.877
	X1. 2	0.783
	X1. 3	0.870
	X1. 4	0.865
	X1. 5	0.878
	X1. 6	0.698
Audit Complexity	**X2. 1**	0.611
	X2. 3	0.913
	X2. 4	0.892
	X2. 5	0.735
Time Budget Presure	**X3. 4**	0.716
	X3. 5	0.814
	X3. 6	0.842
	X3. 7	0.818
	X3. 8	0.633
	X3. 9	0.733
Audit Quality	**Y. 1**	0.691
	Y. 3	0.775
	Y. 7	0.775
	Y. 8	0.750
	Y. 9	0.649
	Y. 10	0.710

Table 4 shows that indicators with loading factors greater than 0.5 have sufficient validity, meeting the convergent validity requirement.

Composite Reliability

Table 5. Composite Reliability Values

	Composite reliability
Auditor Independence	0.922
Audit Complexity	0.836
Audit Quality	0.833
Time Budget Presure	0.871

Table 5 shows values for all constructs are above 0.70, indicating good reliability as per the minimum threshold.

Discriminant Validity

Tabel 6. Discriminant Validity
Source: Primary Data Processed 2025

	Auditor Independence	Audit Complexity	Audit Quality	Time Budget Presure
X1.1	**0. 877**	0.436	0.546	0.170
X1.2	**0. 783**	0.356	0.413	0.112
X1.3	**0. 870**	0.551	0.604	0.327
X1.4	**0. 865**	0.633	0.650	0.310
X1.5	**0. 878**	0.449	0.628	0.291
X1.6	**0. 698**	0.368	0.483	0.198
X2.1	0. 282	**0.611**	0.270	0.401
X2.3	0. 525	**0.913**	0.466	0.513
X2.4	0. 508	**0.892**	0.472	0.598
X2.5	0. 459	**0.735**	0.458	0.422
X3.4	0. 332	0.619	0.314	**0.716**
X3.5	0. 178	0.409	0.329	**0.814**
X3.6	0. 207	0.460	0.326	**0.842**
X3.7	0. 335	0.635	0.279	**0.818**
X3.8	0. 109	0.289	0.198	**0.633**
X3.9	0. 143	0.313	0.216	**0.733**
Y.1	0. 425	0.343	**0.691**	0.331
Y.10	0. 583	0.409	**0.710**	0.154
Y.3	0. 610	0.555	**0.775**	0.225
Y.7	0. 511	0.401	**0.775**	0.395
Y.8	0. 364	0.280	**0.750**	0.291
Y.9	0. 370	0.256	**0.649**	0.258

The cross-loading results presented in Table 6 indicate that each indicator's loading on its intended construct (X1, X2, X3, or Y) is consistently higher than its loadings on all other constructs. Therefore, it can be concluded that the measurement model demonstrates good discriminant validity, as the indicators are more strongly associated with their respective latent variables than with any other constructs in the model.

R^2 Analysis or Determination Test

Tabel 7 R-Square

	R-square	**R-square adjusted**
Audit Quality	0.501	0.470

Table 7 demonstrates an R-Square value of 0.470, signifying that nearly half (47%) of the variation in audit quality at Banten's Public Accounting Firms can be attributed to the collective impact of three factors: Auditor Independence, Audit Complexity, and Time Budget Pressure. Other variables outside this research scope explain the remaining 53%.

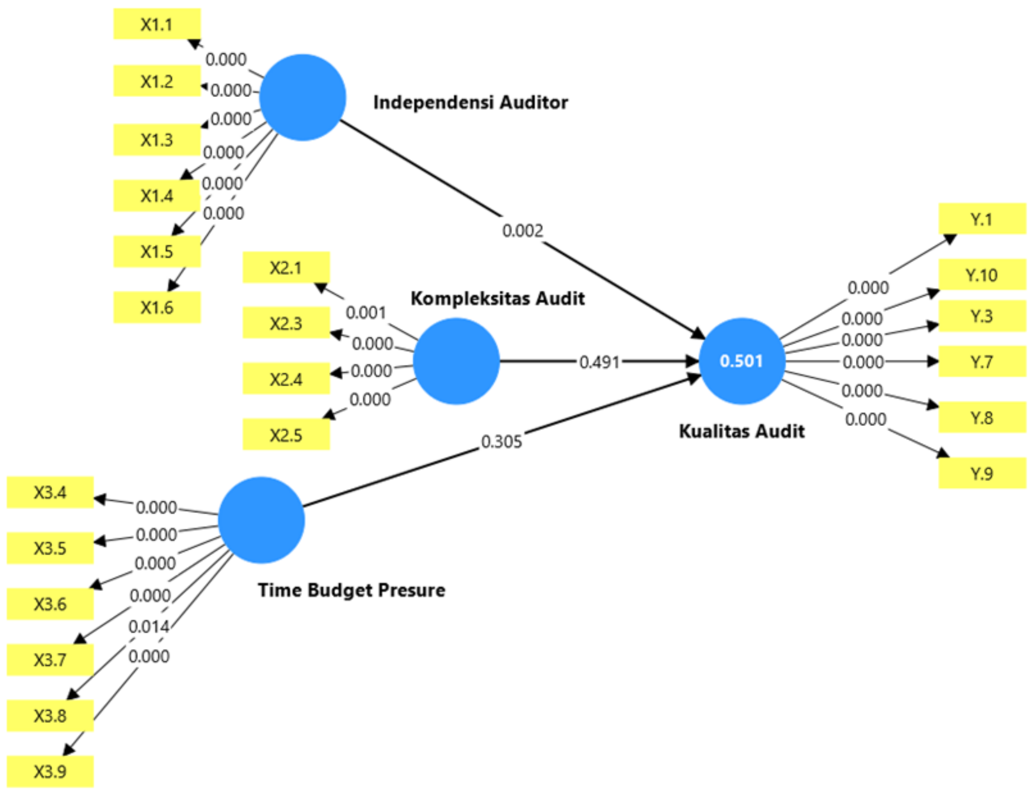

Figure 2. Graphical Output

Hypothesis Testing

Table 8. Path Coefficients Result

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Auditor Independence -> Audit Quality	**0.562**	**0.508**	**0.179**	**3.137**	**0.002**
Audit Complexity -> Audit Quality	0.140	0.188	0.203	0.689	0.491
Time Budget Pressure -> Audit Quality	0.122	0.147	0.119	1.025	0.305

Based on the P-values presented above, the results for each hypothesis are as follows:

H1 proposes that auditor independence affects audit quality in Banten's Public Accounting Firms. The obtained P-value (0.002 < 0.05) demonstrates significant results, validating H1 and confirming a positive significant relationship between auditor independence and audit quality.
H2 investigates audit complexity's role in determining audit quality at Public Accounting Firms in Banten. Since the P-value registers at 0.491 (exceeding 0.05), statistical significance cannot be established. Thus, H2 is not supported, indicating audit complexity does not significantly affect audit quality.
H3 explores time budget pressure's impact on audit quality within Banten's Public Accounting Firms. The P-value of 0.305 (above 0.05) reveals no significant statistical evidence, resulting in H3's rejection and demonstrating that time budget pressure lacks meaningful influence on audit quality.

Auditor Independence

The quality of audits is significantly impacted by auditor independence, indicating that greater independence among auditors results in improved audit quality. Wood, Tugiman, & Muslih (2017) state that independence is a critical auditing standard for auditors. Auditors must maintain an independent mental attitude because the opinions they issue aim to enhance the credibility of financial statements presented by management. If auditors are not independent, the quality of the audit produced is compromised. Research by Murti & Firmansyah (2017) confirms that auditor independence significantly affects audit quality. With an independent attitude, a public accountant produces audit quality that is unquestionable, making the reliability of audited financial statements trustworthy for investors and other financial statement users to make decisions.

Audit Complexity

Audit complexity does not affect audit quality, indicating that the level of audit complexity faced by auditors in a given period is within reasonable limits. Public Accounting Firms (KAP) remain responsible for examining the fairness of clients' financial statements and providing opinions on audited financial statements. This result may also be due to the high professionalism and competence of auditors, who are not hindered by the complexity of tasks in the audit process. With adequate professional capabilities, auditors can perform their duties effectively despite complex tasks. This finding is consistent with Pratomo's (2016) research, which also shows that task complexity does not affect audit quality.

Time Budget Pressure

The results indicate that, despite facing time pressure to complete their work, auditors can still maintain audit quality. These findings run counter to cognitive dissonance theory's assertion that pressure influences auditor behavior. Since time budget pressure demonstrates no significant impact on audit quality, it appears that professional skepticism likewise does not meaningfully affect audit outcomes. This may occur because, regardless of the allocated time, auditors complete their tasks effectively by applying their competencies. This finding is consistent with research by Monica (2020) and Achmad (2020), which also show that time budget pressure does not affect audit quality. In this study's context, time pressure motivates auditors to prioritize tasks, eliminate unnecessary steps, and expedite audit completion without sacrificing quality. In other words, professional and competent auditors can complete tasks on time as per client requests without compromising audit quality.

4. CONCLUSIONS AND SUGGESTIONS

The analysis and discussion lead to the conclusion that auditor independence significantly and positively impacts audit quality. Greater independence among auditors results in enhanced audit standards. When auditors preserve their independence, they can offer impartial judgments and boost the trustworthiness of financial statements.

Meanwhile, audit complexity and time budget pressure have been proven to have no significant effect on audit quality. This finding suggests that auditors with high professionalism and competence can still conduct audits effectively despite facing complex tasks or time pressure in completing their work.

For Public Accounting Firms (KAP): It is recommended that KAP continue to maintain and enhance auditor independence through professional ethics training and internal supervision to ensure objectivity in audit execution.

For Auditors: Auditors should continuously improve their professional competence and time management skills to maintain audit quality despite complex tasks and time pressure.

For Future Researchers: It is suggested to include additional variables such as auditor experience, audit fees, or workload and expand the research scope to obtain more comprehensive results with higher generalizability.

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