

How Time Budget Pressure, Competence, and Independence Affect Audit Quality Through Professional Skepticism ?

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Abstract

This research uses the sustained time restriction as a tool for professional skepticism and looks at how auditor independence and competence affect auditing. SEM AMOS analysis and a survey of 113 auditors in Malang Raya revealed that autonomous work and auditor competence had a substantial influence on skepticism. Better auditing was accomplished, nevertheless. The continuum between competent performance and audit quality is preserved by professional skepticism. The quality and skepticism of audits are not significantly impacted by time constraints. The findings imply that extrinsic limitations like time limits are less significant than the auditor's inner qualities, such as competence, proficiency, and skepticism. The investigation of audit practice illumination, auditor skepticism clarification, and profitability skepticism is still ongoing.

Kata Kunci: Time budget pressure; auditor competence; auditor independence; audit quality; skepticism.

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INTRODUCTION

Accounting scandals and audits are seen as the industry's final option for trustworthy financial statements, are two realities that the auditing business must deal with globally (DeFond & Zhang, 2014). Businesses like Wirecard and Luckin Coffee serve as examples of the ongoing and serious need for more stringent monitoring (Knechel et al., 2020). The Institute of Public Accountants and the Indonesian Financial Services Authority have been fined for not following these international trends.

Maintaining audit compliance as required by professional standards (SPAP) and guaranteeing very strong performance advancement provide two operational problems for auditors. In an attempt to save time and money, clients are putting pressure on professionals to maintain their integrity and to be economical (Svanström, 2016; Knechel & Sharma, 2012).. Such behavior may lead to low audit quality practices (RAQP), such as ignoring important audit activity (Arisinta, 2013).

The direct concealment of audit quality and continuity and time budget demands has been the subject of several empirical investigations. However, the results of these studies remain inconsistent and partial. While it shows significant negative effects in some cases (Syahrani et al., 2023; Broberg et al., 2017), it shows an insignificant effect in other studies (Handoko & Pamungkas, 2020).. Although auditor authority and independence are

theoretically considered economical solutions (AAA, 2000; Ettredge et al., 2006), their impact may vary in different empirical contexts.

This inconsistency indicates that there may be a mediating variable that can explain the black box of how these three independent variables affect audit quality. Research that includes professional skepticism as a mediator does exist (Adziem & Syarhayuti, 2016), but the approach is often still mechanistic and lacks support by a deep psychological theoretical foundation to explain the auditor's cognitive process in lowering or maintaining his professional skepticism under pressure.

This study is innovative not only because it tests a full mediation model but also because it integrates two potent and seldom used basic psychology theories in the context of audits to break down the mediation mechanism. 1) Social Cognitive Dissonance Theory (Festinger, 1957). This theory is used to explain the psychological mechanisms when competent and independent auditors are forced by time budget pressure to cut audit procedures. These actions go against his professional beliefs (quality standards), creating cognitive dissonance. To alleviate this psychological discomfort, the auditor may rationalize by lowering the risk assessment of a misrepresentation. As a result, professional skepticism does not simply disappear, but is unconsciously "sacrificed" as a form of cognitive adjustment, and 2) Attribution Theory (Heider, 1958). This theory is used to analyze auditors' cognitive processes in assessing evidence. Under time pressure, auditors tend to make external attribution (e.g., treating errors as system negligence) that are simpler and faster, than internal attribution (management's intention to commit fraud) that requires in-depth investigations and longer time.

In this situation, operational skepticism takes the form of an ongoing evaluation of purpose rather than a straightforward acknowledgment of a particular external cause. A powerful theoretical tool is produced by combining these two hypotheses. This technique is essential for understanding how situational demands, including time limits, interact with an auditor's critical power. The audit findings are then assessed using professional skepticism.

It is anticipated that this curriculum would provide both academic and practical knowledge. Theoretically, it enhances the behavioral auditing literature by combining Cognitive Dissonance Theory with Attribution Theory for a fusion between social psychology and auditing to provide a deeper insight into the nutritional components and motivations of regulators. Furthermore, professional skepticism is available as a significant explanatory tool with a holistic mediation model test for resolving previous empirical discrepancies. In practice, for public accounting firms, the results can aid in the development of quality control outcomes, performance appraisals, and training programs. This can enhance technical knowledge as well as the auditor's capacity to maintain skepticism under pressure. The research allows regulatory bodies (e.g., IAPI and OJK) to empirically demonstrate the psychological realities faced by regulators, particularly in relation to time and resource constraints, by better observing the field regulations and the addition of depositions that disrupt regulations.

METODOLOGY

This study uses explanatory causality to explain respondents' judgments of audit quality, including the independence, competence, and skepticism of professional auditors in the setting of public accounting companies, as well as time budget constraint. Using structural equation modeling, or SEM, the relationship between time budget pressure and each variable's effect on audit quality performance was investigated. Data is gathered from auditors registered in the Indonesian Institute of Public Accountants in Malang Raya via a survey that uses a questionnaire. Out of the 150 auditors who comprised the target population, 113 auditors who live in the Batu City, Malang City, and Malang Regency areas and hold positions as junior auditors, senior auditors, managers, and partners were chosen by stratified random selection. Primary data, such as opinions on professional auditors'

skepticism, time and financial restrictions, competence, independence, and audit quality, were collected using a Google Form. Individual analysis units serve as stand-ins for public accounting companies in this one-shot research design. Additionally, AMOS was used as a SEM analysis tool for data analysis.

When there are time constraints in a very tight budget or auditors are expected to be efficient with the time budget that has been created, this is known as time budget pressure. According to De Zoort et al. (2002), time budget pressure is a type of pressure that results from having insufficient resources to complete audit tasks. This variable is measured using an instrument developed by Kelley and Margheim (2002), Lord and DeZoort (2001); Herrbach (2001) that uses a likert scale with five points ranging from (1) strongly disagree to (5) strongly agree. It includes indicators about how tight the time budget is to complete audit tasks, which may force them to work overtime, take shortcuts, or feel rushed to finish work.

According to the Professional Standards of Public Accountants, codes of ethics, and relevant legislative restrictions, auditor competency is the professional capacity of individual auditors to use knowledge to finish an engagement either individually or in collaboration with a team. Higher education in the accounting field, professional development, and workplace training activities can all help auditors become more competent. This is then demonstrated by the number of actual working hours gained and the use of work experience practice. One way that IAPI acknowledges auditor competency is via professional certification. Through ongoing training, auditors must always preserve and enhance their expertise (IAPI, 2021). This variable is assessed using the dimensions created by IAPI (2021), which include five dimensions and seventeen indicators, such as knowledge, experience, application of competences, fulfillment of professional and ethical norms, and continuing professional training (CPE). The evaluation uses a five-point Likert scale that goes from (1) strongly disagree to (5) strongly agree.

According to Umar and Anandarajan (2004), auditor independence refers to the capacity of auditors to make unbiased and objective audit conclusions in the face of pressure from inside public accounting companies as well as from customers. The instruments created by Umar & Anandraja (2004) were used to measure this variable. These instruments included the capacity to retain impartiality in the face of 13 indicators and to withstand internal organizational and customer pressure. A five-point Likert scale is used for evaluations, where 1 represents "strongly disagree" and 5 represents "strongly agree".

According to Hurt (2010), professional skepticism auditors is an attitude that involves constantly asking questions and critically evaluating audit evidence. It is assessed by the auditor's questioning mindset, deferral of judgment, and interpersonal understanding. Indicators of completing tasks with diligence and caution, not readily accepting the audit evidence that has been presented, constantly challenging and critically assessing audit evidence, consistently gathering adequate and comprehensive audit evidence, and compliance with the audit to be conducted are among the instruments used in this study, which are based on Hurt (2010) as described by Arens et al, (2017). The item was measured using a five-point Likert scale, which goes from (1) strongly disagree to (5) strongly agree.

The process by which auditors complete audit duties in order to provide an audit report that is evaluated according to variables that may impact quality is known as audit quality. This variable is assessed using metrics such as correctly and impartially presenting the audit results, reporting all auditee mistakes, finishing the audit on schedule, adhering to SPAP, and making recommendations that address the root cause of the issue. The tool employs a five-point Likert scale, ranging from (1) strongly disagree to (5) strongly agree.

The data analysis method used to look at how exogenous factors affect endogenous variables and how endogenous variables affect other endogenous variables is SEM with AMOS. In this investigation, the structural equation model looks like this:

$$Z = b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

$$Y = b_4 Z + b_5 X_1 + b_6 X_2 + b_7 X_3 + e$$

Information:
 Y : Audit Quality
 Z: Professional Skepticism of Auditor
 X1 : Time Budget Pressure
 X2 : Auditor Competence
 X3 : Auditor Independence
 b1, b2, b3..... b7 = Coefisien path
 e: Standar error

RESULT AND DISCUSSION

Respondent Demographics

The demographic profile of the 113 participants in the research is shown in Table 1. In terms of gender, 45% of respondents identified as female, and 55% as male. According to the age distribution, 20% of individuals are over 40, 38% are between the ages of 31 and 40, and 42% are between the ages of 21 and 30. Furthermore, 67% of participants had a bachelor's degree in accounting, and 32% held a master's and doctoral degree. Junior auditors make up 49% of the workforce, senior assistants make up 19%, senior auditors make up 22%, and managers make up 11%. Ten percent have fewer than three years of experience, forty-eight percent have three to five years, twenty-two percent have five to seven years, and twenty percent have more than seven years.

Table 1. The characteristics of the respondents

Information	Total	Percentage
Profil		
Gender		
Male	62	55%
Female	41	45%
Amount	113	100%
Age		
21- 30 years	47	42%
31 - 40 years	43	38%
>40 years	23	20%
Amount	113	100%
Education		
Bachelor of Accounting	76	67%
Master of Accounting	28	24%
Doctor of Accounting	9	8%
Amount	113	100%
Position		
Manager	12	11%
Junior Auditor	55	49%
Asistance Senior Auditor	21	19%
Senior Auditor	25	22%
Amount	113	100%
Length of Service		
<3 years	11	10%
3-5 years	54	48%
5-7 years	25	22%
>7 years	23	20%
Amount	113	100%

Descriptive Statistic

Descriptive statistics illustrating the auditors' behavioral characteristics are shown in Table 2. As a result, professional skepticism, auditor skill, auditor independence, and time and budget pressure all contribute to good audit quality.

Table 2. Descriptive Statistic

Variable	N	Minimum	Maximum	Mean	Standard deviation
Time Budget Pressure	113	2	5	4,2510	0,62013
Auditor Competence	113	1	5	4,3192	0,63856
Auditor Independence	113	1	5	4,4412	0,95402
Skeptisicm Professional Auditor	113	1	5	4,1623	0,70814
Audit Quality	113	2	5	4,396	0,89332

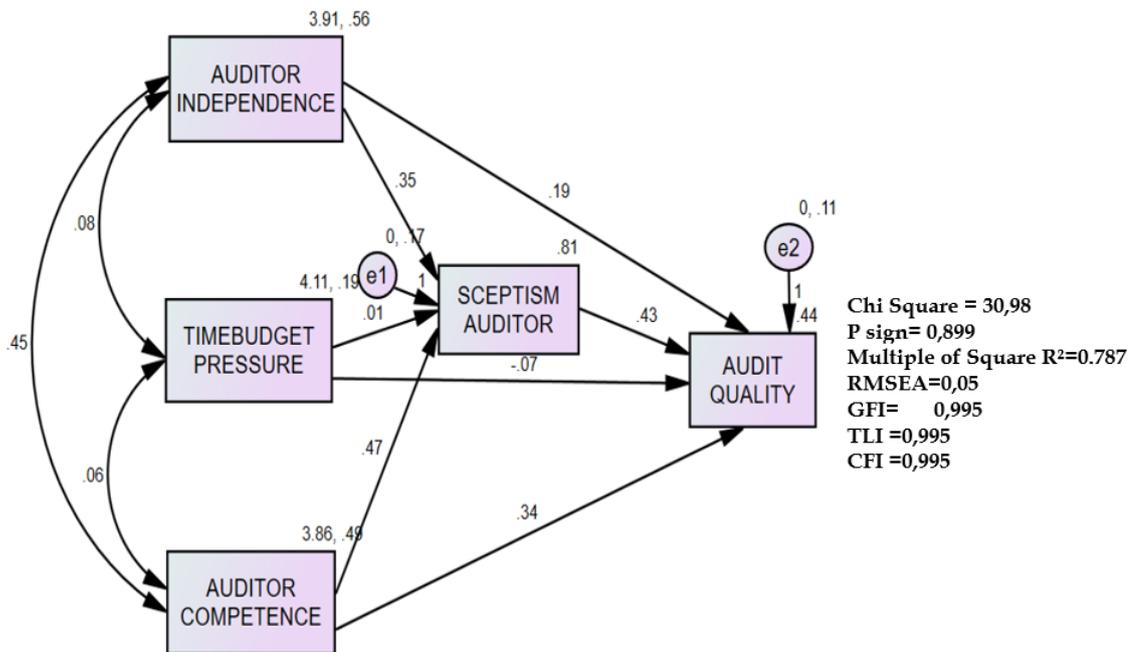


Figure 1. Structural Equation Modeling Standardize

Normality Test

Table 3 displays the findings of the data normalcy test. The normality test establishes whether or not the data distribution is normal by looking at the CR value. According to calculations, $1.437 < 2.58$ is the critical ratio value, which indicates a normal distribution of data.

Table 3. Data Normality

Variable	Min	Max	Skew	CR	Curtosis	CR
Audit Quality	2.000	5.000	-0.466	-2.964	.520	1.656
Time Budget Pressure	1.000	5.000	.276	1.754	-.254	-.807
Auditor Competence	2.000	5.000	-.833	-5.301	1.100	1.500

Auditor Independence	2.000	5.000	-.696	-4.429	.445	1.415
Professional Skepticism of Auditors	2.000	5.000				
Multivariate					44.550	1.437

Data Quality and Goodness of Fit Test

The purpose of the validity test is to make sure that the loading factor value for the idea being tested is greater than 0.5. The purpose of the reliability test is to verify that the variables are consistent, and it is considered trustworthy if the composite value is greater than 0.60. The output indicates that the variable indicators have the lowest and highest loading factors of 0.831 and 1.478, respectively, while the reliability test values are 0.871 and 0.932, respectively (see Table 4).

Table 4. Instrument Quality Test Data

No.	Variable	Loading Factor	Composite Reliability
1	Audit Quality	0.831- 1.323	0.89
2.	Time Budget Pressure	0.883-1.043	0.90
3.	Auditor Competence	0.967-1.311	0.89
4.	Auditor Independence	0.991- 1.478	0.93
5.	Professional Skepticism of Auditors	0.867-1.024	0.87

With a Chi-Square value of 30,98 and a probability of 0,899, the Goodness of Fit test results, which are shown in Table 5 and Figure 1 show that the model meets the assumptions. This shows that the audit quality model is impacted by time budget pressure, competence, and independence, with the auditor's professional skepticism being accepted as the mediating variable. It also shows that there is no significant difference between the theoretical model and the actual data. Additionally, the results of the hypothesis tests H2, H3, H4, H6, and H7 were accepted since the probability value [P] was less than 0.05 or the Critical Ratio of the Value [CR] was larger than 1.96 with a significance level of 5%. In the meanwhile, as H1 and H5 have probability values [P] greater than 0.05, they are dismissed. Furthermore, the determination coefficient illustrates the combined impact of the mediating and independent factors on the dependent variables. Skeptical Professional Auditor, independent auditor, auditor competency, and time budget pressure all have an impact value of 21.6%. Meanwhile, 78.7% of audit quality was impacted by the combined effects of time budget constraint, auditor competency, independent auditor, and Skeptical Professional Auditor.

Table 5. Goodness of Fit Test Results

No	Criteria	Results	Conclusion / Decision
1	Chi-Square statistic. The Chi Square criterion is expected to be small.	Chi Square = 30,98 DF =19	Fit
2	Cut-off value $p > 0,05$	0,899	Fit
3	RMSEA $\leq 0,08$	0,05	Fit
4	GFI $\geq 0,90$	0,995	Fit
5	CMIN/DF < 2	1,631	Fit
6	TLI $\geq 0,95$	0,995	Fit
7	CFI $\geq 0,95$	0,995	Fit

Suitable for Testing Hypotheses Table 6 displays the results of hypothesis testing on how auditors' professional skepticism, competence, independence, and time budget constraints affect audit quality.

Table 6. Hypothesis Test Result

Variable	Estimating	S.E.	C.R.	P	Information
Time Budget Pressure → Professional Skepticism of Auditor	.010	.096	0.105	0.916	H1 Rejected
Auditor Competence → Professional Skepticism of Auditor	.473	.119	3.970	***	H2 Accepted
Auditor Independence → Professional Skepticism of Auditor	.351	.112	3.125	.002	H3 Accepted
Professional Skepticism of Auditor → Audit Quality	.427	.081	5.246	***	H7 Accepted
Time Budget Pressure → Audit Quality	-.071	.078	-.907	.365	H4 Rejected
Auditor Competence → Audit Quality	.343	.104	3.291	.001	H5 Accepted
Auditor Independence → Audit Quality	.191	.096	2.003	.045	H6 Accepted
Multiple of Square R2 Skeptisisme Professional Auditor = 0.216 Auditor Quality = 0.787	Chi-Square = 30,98 Sign P= 0,899 [Matches above 0.05]				

Based on the results of the study, the effect of time budget pressure on the professional skepticism of auditors (H1) was not significant. This indicates that although auditors who work under time pressure face a conflict between the demands of efficiency and the obligation to maintain a skeptical attitude, those with strong professional commitments are more likely to make mental adjustments to maintain alignment between professional values and their actions. When time pressures create a dissonance between the need to complete audits quickly and the commitment to maintaining audit quality, professional auditors usually address this by working more effectively or increasing efforts. Therefore, time pressure does not necessarily weaken professional skepticism, especially in auditors with high commitments.

On the other hand, experienced auditors (most have >3 years of experience, see Table 1) have more mature cognitive schemes so time pressures do not easily lower their level of skepticism (Svanberg & Öhman, 2013). The conviction that skeptical evaluation is a crucial and non-negotiable aspect of audit quality helps them overcome the dissonance and ensure that skepticism is not significantly impacted by time budget constraints. While skepticism remains a fundamental concept, there is a significant sense that adhering to professional norms and standards may lessen the effect of time constraint (Nelson, 2009).

According to a research conducted by Coram et al. (2003), time budget restrictions have a stronger influence on how regulators carry out audits than conjecture, such as slowing down audit processes. The study's conclusions align with those of Pattasina et al. (2019) and Maulida & Novianti (2023). Additionally, the research demonstrated that auditor independence (H3) and competence (H2) positively impact professional skepticism, demonstrating that both tools are important enhancers of skeptical judgment. Independent and capable auditors perform better with professional skepticism in spite of outside influences, claims the cognitive compatibility hypothesis. More regulators aid in efficiency by giving auditors isolation and leakage. Auditors encounter systemic nonconformity when risk estimations do not align with sufficient audit activity. The attempt to address this nonconformity raises the level of skepticism, which enhances audit performance.

Professional skepticism is also greatly increased by the auditor's ability. Skilled and informed auditors carry out quality audits while maintaining the appropriate skepticism. This skill increases their ability to assess evidence, contradictions, and disparities critically. These results are supported by earlier research by Ghani et al. (2022) and Zainuddin et al.

(2021). According to study findings, Time Budget Pressure (TBP) significantly affects audit outcomes (H4). During deployment, auditors often see TBP as an outside limitation that is beyond of their control. As a result, they uphold the audit's confidentiality based on independence and professional competence (H5 and H6). According to earlier studies, TBP (Hard Audit Policy) does not result in dysfunctional audit work or a decline in quality. According to Aswar et al. (2021) and Zainudin et al. (2021), auditors' failure to fulfill their professional obligations and some dissociations is the root cause of this. Conflict between auditors' experiences and their professional views causes them to become uncomfortably disconnected, according to cognitive dissonance crisis theory. Auditors who think that audit openness is crucial will feel obligated to comply if TBP causes the quality of work to decline. Due to factors like shifting work views or greater corporate expansion, auditors continue to retain their supervision even when they are under time constraint. Additionally, many studies have shown that most auditors defend their technical rights and do not always behave badly while interacting with TBP (Nehme et al.2021).

The competence and independence of auditors have a significant positive effect on audit quality, showing that auditors who have high competence and strong independence tend to maintain consistency between professional knowledge, ethics, and audit actions. Hubais et al. (2023) and Hien & Tuan (2025) argue that If auditors conduct audits to low standards or are influenced by other parties, they will experience cognitive dissonance that encourages them to improve behavior to align with the values of professionalism and integrity. Thus, competent and independent auditors will strive to maintain the consistency of professional values and produce high-quality audits to avoid cognitive dissonance. In line with the abbreviation attribution theory, high audit quality is often attributed to auditor competence and independence as an internal factor (Mashayekhi, & Mohammed (2024). Because competent and independent auditors are free to make professional choices, audit reports are seen to be of better quality. However, the audit may be impacted by other circumstances and its validity may be questioned if the auditor lacks independence or is insufficient. Gunawan and Lestari(2025) provide the findings of their investigation Aswar et al. (2021), Mahdi et al., (2003), Khulsum et al. (2025), Hien and Tuan (2025), and Rasuli et al. (2024).

Professional skepticism among auditors benefits auditing quality (H7). This demonstrates how the auditor's critical thinking approach—which includes careful questioning, astute analysis, execution, and trust helps guarantee that all relevant regulations are followed throughout the audit process. Information security and fraud risk must be particularly evaluated by auditors in order to perform appropriate audits during analytical procedures. By proactively assessing risks and confirming compliance, this way of thinking improves audits and eventually raises audit quality (Zainuddin et al., 2021). Additionally, a careful approach increases the credibility of these results by allowing auditors to spot mistakes or indications of fraud (Cui et.al., 2025; Adikaram & Higgs, 2024). This commercial cynicism is supported by empirical research that shows rules about audit performance and standards (Cui et.al., 2025). These results are in line with earlier research by Adhikara and Widodo (2023), Lanai et al. (2024), Al Rawasdeh et al. (2024), Rasuli (2024), Gunawan and Lestari (2025), and Mardijuwono and Subianto (2018).

Intervening Test

The results of the SEM test for the mediation variables are shown in Table 8. This shows that the indirect effect value is more significant than the direct influence and that the auditor's ability in quality auditing is 0.198. However, via the mediation variable of auditors' professional skepticism, the indirect impact was 0.335. Auditors' skepticism served as a mediating factor that boosted the impact of auditor proficiency on audit quality (H9). These results are supported by earlier research by Nouraldeen, (2025). Similarly, the skepticism professional of auditors acts as a mediating variable that increases the influence of

independent auditors on audit quality (H10). The indirect influence of independent auditors on audit quality through skepticism professionals of auditors has a value of 0.200 higher than the direct influence of independent auditors on audit quality (0.157). These results are in line with research by Kusumawati dan Syamsuddin (2018) Lannai et al. (2025). Skepticism professionals of auditors are not a mediating variable of the effect of time budget pressure on audit quality (H8), as the direct value of time budget pressure on audit quality (0.043) is higher than the indirect value of time budget pressure through auditors' skepticism on audit quality (0.003).

CONCLUSION

Based on the results of the study, the effect of time budget pressure on the professional skepticism of auditors (H1) was not significant. This indicates that although auditors who work under time pressure face a conflict between the demands of efficiency and the obligation to maintain a skeptical attitude, those with strong professional commitments are more likely to make mental adjustments to maintain alignment between professional values and their actions. Additionally, the research demonstrated that auditor independence (H3) and competence (H2) positively impact professional skepticism, demonstrating that both tools are important enhancers of skeptical judgment. Independent and capable auditors perform better with professional skepticism in spite of outside influences, claims the cognitive compatibility hypothesis. More regulators aid in efficiency by giving auditors isolation and leakage. Auditors encounter systemic nonconformity when risk estimations do not align with sufficient audit activity. The attempt to address this nonconformity raises the level of skepticism, which enhances audit performance. Time Budget Pressure (TBP) significantly affects audit outcomes (H4). During deployment, auditors often see TBP as an outside limitation that is beyond of their control. As a result, they uphold the audit's confidentiality based on independence and professional competence (H5 and H6). According to earlier studies, TBP (Hard Audit Policy) does not result in dysfunctional audit work or a decline in quality. Professional skepticism among auditors benefits auditing quality (H7). This demonstrates how the auditor's critical thinking approach—which includes careful questioning, astute analysis, execution, and trust helps guarantee that all relevant regulations are followed throughout the audit process. Information security and fraud risk must be particularly evaluated by auditors in order to perform appropriate audits during analytical procedures. The results of the SEM test for the mediation variables are shown in Table 8. This shows that the indirect effect value is more significant than the direct influence and that the auditor's ability in quality auditing is 0.198. However, via the mediation variable of auditors' professional skepticism, the indirect impact was 0.335. Auditors' skepticism served as a mediating factor that boosted the impact of auditor proficiency on audit quality (H9). Similarly, the skepticism professional of auditors acts as a mediating variable that increases the influence of independent auditors on audit quality (H10). The indirect influence of independent auditors on audit quality through skepticism professionals of auditors has a value of 0.200 higher than the direct influence of independent auditors on audit quality (0.157). Skepticism professionals of auditors are not a mediating variable of the effect of time budget pressure on audit quality (H8), as the direct value of time budget pressure on audit quality (0.043) is higher than the indirect value of time budget pressure through auditors' skepticism on audit quality (0.003).

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