

## What Truly Impacts External Audit Quality

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### ABSTRACT

The purpose of this research is to identify the factors that can influence the quality of external audit. These factors include Auditor Competence and Time Budget Pressure. This research involved at least 24 Public Accounting Firms in Medan with 64 respondents (from a total population of 97 respondents initially). Saturation Sampling Technique and Likert scale are used for data collection through questionnaires. Through this research, it is hoped that the author can reveal the relationship between these two factors and the quality of external audits, which is crucial for ensuring the reliability of financial reporting and the integrity of the audited company's financial system. In this research, the analysis technique used was Structural Equation Model (SEM) with SmartPLS as the analysis tool. The findings indicate that both factors (namely Auditor Competence and Time Budget Pressure) significantly influence External Audit Quality. The implication of these findings is that they can assist Public Accounting Firms in determining service policies and provide insights for companies to consider these factors to achieve better External Audit Quality.

**Keywords:** Audit Quality, Competence, External Auditor, Individual Stress, Time Budget Pressure

## **INTRODUCTION**

In the modern era, all aspects of life have become increasingly complex, whether in everyday matters that we often encounter or in more advanced areas such as business and economics. The rising complexity in the modern era presents its own challenges for company management, as new demands arise and must be met, such as transparency and reliability in financial reporting. To ensure the reliability and authenticity of published financial reports, companies generally engage external services, such as public accountants. In this context, the accountant referred to is an auditor. An auditor is an accounting profession tasked with examining financial statements to assess their reliability and appropriateness, ensuring the quality of the reports to be published (Sunarsih & Munidewi, 2023). This needs to be done because high-quality reports will undoubtedly facilitate the public in obtaining a clear picture of the company's financial condition. Whether or not the public believes in a financial report depends on how far the auditor can provide assurance regarding the reliability and authenticity of the information presented by the company.

Although audits basically function to provide confidence in the company's financial statements to the public, the quality of audits is sometimes something that deserves attention as well. Some of the problems related to audit quality are generally related to audit standards, the role of auditors as independent assessors, and other problem issues that include internal and external factors that may affect the quality of audits carried out. In recent years, some cases have occurred in several public accounting firms in Indonesia which led to the determination of sanctions in the form of suspension of operating licenses by the minister of finance of the Republic of Indonesia. The suspension of the operating permit is not without reason. This can occur as a result of external auditors (auditors from public accounting firms) committing violations, such as mistakes in providing audit opinions, recognition of revenue from the cooperation of 2 companies whose recognition procedures are not in accordance with audit standards, errors in calculating the amount of company losses, non-recognition of an income that causes profits to appear relatively small, to other cases of violations.

There are many factors that can affect the quality of the audit, for example, the competence of the auditor. Auditor Competence is the ability possessed by an auditor to apply expertise, experience, and insight in order to carry out audit practices intuitively, thoroughly, carefully, and objectively so that the audit output obtained can be of high quality (Sunarsih & Munidewi, 2023). If the auditor does not have adequate competence, it is very likely that the auditor will experience obstacles and errors in the implementation of the audit in a company which leads to the imposition of sanctions, both administrative sanctions, monetary fines, and freezing of operating licenses. Problems that are often encountered due to the inadequate competence of an auditor include; errors in providing audit opinions, failure to present evidence, and so on. In addition, there are also other factors that are suspected to affect the quality of the audit, none other than Time Budget Pressure. Time Budget Pressure can be understood as a situation when an auditor receives time pressure in the form of deadline limits when carrying out an audit action (Arifuddin, Safaruddin, & Rasjid, 2024).

The determination of a time limit certainly requires the auditor to complete the audit task before the time limit that has been set. When Time Budget Pressure is relatively high, auditors often feel mentally pressured so that it causes stress individually, the level of stress can also increase when Time Budget Pressure occurs at the same time as the demand for producing quality audits. It is not uncommon for auditors to be forced to ignore a number of aspects in the audit program, which can ultimately result in a decrease in audit quality (Subiyanto, Pradani, & Asiyah, 2023). Based on the findings of these cases, it has proven to us that audit quality is crucial and requires a special study

to understand what factors can affect it, because without a quality audit, quality financial statements will not be obtained.

## **LITERATURE REVIEW**

### **External Audit Quality**

The quality of External Audit can be understood as the ability of auditors to detect the presence/absence of material misstatements, as well as report these errors in accordance with relevant audit standards and the code of ethics of public accountants (Lubis & Salisma, 2023). Audit quality is an important thing because its existence is able to affect the financial statements that will be published by the company. A quality audit is able to ensure to the public that the audited company's financial statements are accurate and reliable for various information needs, so that it is often found that the understanding that the quality of the audit is always directly proportional to the quality of the financial statements which will later be useful as a basis for policy-making and decisions by stakeholders (Darmansyah, Said, & Swandari, 2024). The better the Audit Quality, the better the reliability and accuracy of the information in the company's financial statements. Through a quality audit, the risk of misrepresentation or inaccuracy of information can be detected immediately, so that the auditor can provide more detailed improvements to the management so that the financial statements can be immediately revised which can ultimately improve the quality of the financial statements before the public obtains the information for the needs of decision withdrawal (Sitompul, Prayoga, & Rambe, 2024). The indicators that are commonly used to measure audit quality include the level of auditor competence, ethical compliance and independence of auditors, the ratio of time used by the audit team in completing a bond with clients, the governance of public accounting firms, and so on (Giovani, Sheren, & Pratama, 2023).

### **Auditor Competence**

Auditor Competency is a competency related to the auditor's understanding, experience, knowledge, expertise, and skills to carry out their audit work. The higher the level of competence possessed by an auditor, the easier it will be for the auditor to disclose and detect fraud, misstatements, and other mistakes that occur in financial statements (Frastika & Astuty, 2023). This means that the better the auditor's competence, the better the quality of the audit carried out. Competence is a representation of the level of honesty, wisdom, responsibility, and courage of auditors in carrying out audits in a company. Competence is an important thing in carrying out an audit program, because auditor competence is the foundation for the public to trust and be confident (Amalia, Maidani, & Kuntadi, 2023). Competence is a must-have for every auditor as a form of discipline and insight needed to produce proper and accurate examinations. The indicators of Auditor Competence generally consist of good personal quality, adequate knowledge, and special expertise in the field of auditing such as understanding audit techniques, procedures for using audit software, education and professional certification (for example, CPA, and CISA) and other special skills (Ashadi, Deliana, & Kuntadi, 2023). Based on the explanation above, the researcher can design the first hypothesis as follows:

H1: Auditor Competence Has a Significant Influence on Audit Quality.

### **Time Budget Pressure**

Time Budget Pressure can be understood as a form of mental pressure that an individual gets when completing a task or job, this can occur due to various factors such as the existence of a time limit for work, the discrepancy between the available time budget and the number of works that must be completed, and the lack of resources that can be used to complete the work. In the context of auditing, Time Budget Pressure is the pressure

obtained by the auditor on the existence of a time limit that has been set or budgeted to complete an audit project (Nainggolan, 2023). Generally, auditors are required to produce outputs in the form of quality audit reports in order to maintain the image of the public accounting firm in the eyes of the public and to prove that the performance of the public accounting firm is proven to be good so that it is not inferior to other public accounting firms, but with time pressure, the realization of audit implementation sometimes experiences a decrease in quality due to psychological discomfort by the auditor (Suratman & Novasari, 2023). To ensure that the audit implementation process continues to run well without compromising its quality, auditors are also required to have and design adequate planning regarding the stages of work that will be carried out during the field work. The plan contains a work time budget agreed upon by the public accounting firm with the client to be audited (Fahmi & Shafira, 2023). In general, Time Budget Pressure indicators include time planning and time effectiveness. Proper planning will certainly help auditors in trying to have enough time and resources available in carrying out audits. While Effectiveness is able to affect productivity, auditors need good work time management so that maximum effectiveness can be achieved. Through good effectiveness, it can imply the timely completion of audit tasks (Hendrawan & Dirmawan, 2023). Based on the explanation above, the researcher can design the second hypothesis as follows:

H2: Time Budget Pressure has a significant influence on Audit Quality.

## RESEARCH METHOD

In this research, the researcher uses a quantitative-associative approach. This means that this research is carried out to determine the relationship or influence between two or more independent variables on their bound variables with numerical processed data which is then processed using statistical analysis methods. The researcher distributed a questionnaire to respondents who were external auditors totaling 64 respondents (whose initial population was 97 respondents) from 24 Public Accounting Firms spread across the city of Medan, so that it can be understood that this research will use primary data. The sampling technique used is Saturated Sampling, therefore all sample data obtained by the researcher will be used and analyzed to reach a conclusion. The form of the questionnaire distributed to respondents is in the form of a likert scale with a score of 1 to 5 consisting of questions about Audit Quality, Auditor Competence, and Time Budget Pressure. Then, the analysis technique used is the Structural Equation Model (SEM) with SmartPLS as an analysis tool.

## RESULTS

Based on the distribution of questionnaires and data collection that has been carried out, it is known that there are a number of questionnaire sheets that have not returned. The details are as follows:

**Table 1.** Questionnaires Return Details

Descriptions	Total	Percentage
Questionnaires sent	97	100%
Unreturned questionnaires	33	34%
Returned questionnaires	64	66%
Questionnaires used in research	64	-

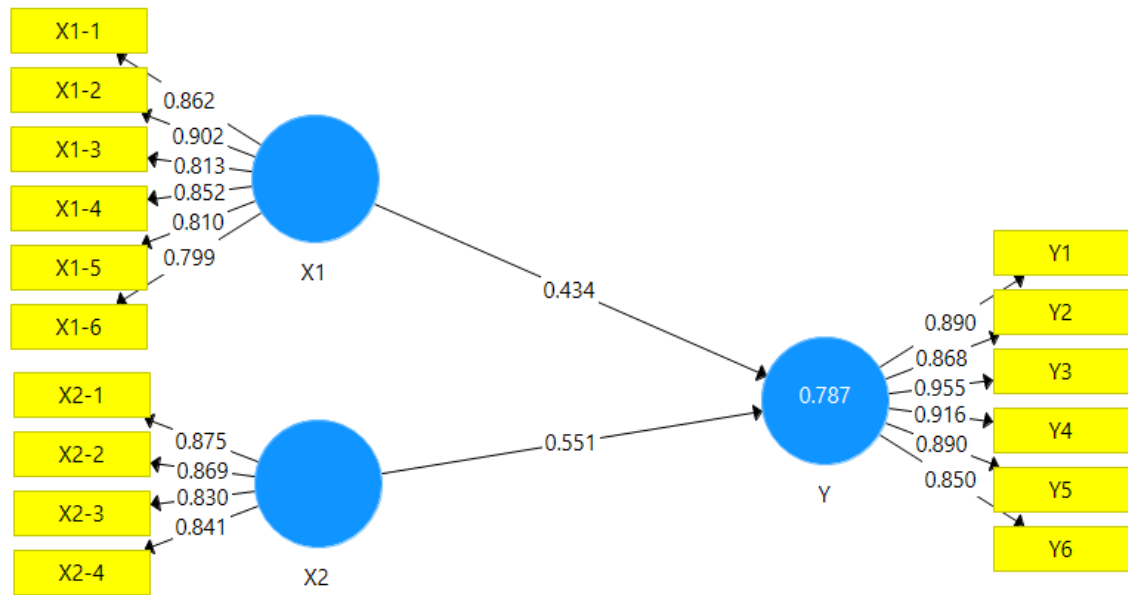
Through Table 1, we can understand that the researcher has distributed questionnaires to 97 external auditors in 24 public accounting firms in the city of Medan. However, the questionnaires that returned amounted to only 64, so that the questionnaires that could be processed were 64 questionnaires.

**Table 2.** Respondent Characteristics

No	Respondent Characteristics	Descriptions	Frequency	Percentage
1	Gender	Male	45	70%
		Female	19	30%
		Total	64	100%
2	Age	21 - 30 Years Old	28	44%
		31 - 40 Years Old	10	16%
		> 40 Years Old	26	40%
		Total	64	100%
3	Latest Education	Bachelor's degree	47	73%
		Master's degree	16	25%
		Doctoral Degree	1	2%
		Total	64	100%
4	Length of Work	1-2 Years	20	31%
		3-6 Years	16	25%
		7-9 Years	5	8%
		>10 Years	23	36%
		Total	64	100%
5	Position	Junior Auditor	26	41%
		Senior Auditor	38	59%
		Total	64	100%

Furthermore, based on the table above, it can be understood that out of a total of 64 respondents who returned the questionnaire, the respondents can be grouped based on several criteria. Where for gender criteria, the respondents were dominated by men with a total of 45 people (70% of the total respondents), then if grouped by age range, the respondents were dominated by auditors with an age range of 21-30 years with a total of 28 people (44% of the total respondents). Furthermore, when grouped based on the latest education criteria, the respondents were dominated by bachelor's degree graduates with a total of 47 people (73% of the total respondents). If we group the respondents based on the length of work criteria, the respondents are dominated by auditors who have worked for more than 10 years with a total of 23 people (36% of the total respondents), and when grouped by position, the respondents are dominated by the senior auditor group with a total of 38 people (59% of the total respondents). In the next stage, the researcher designed the model into the SmartPLS software and obtained the model design form and the Construct Reliability and Validity table as follows:

**Figure 1.** Model Structural Factor Loadings



**Table 3.** Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
<b>Auditor Competence</b>	0.917	0.921	0.935	0.706
<b>External Audit Quality</b>	0.950	0.953	0.960	0.802
<b>Time Budget Pressure</b>	0.880	0.904	0.915	0.729

Based on table 3, we can see that each variable in the model has an Average Variance Extracted (AVE) value above 0.5, this means that the designed model has met the requirements of Convergent Validity and has been valid. Then it can also be noted that in the Composite Reliability column, all variables involved in the model have values above 0.7, this means that every construct contained in the model has good overall reliability and the analysis can be continued to the next stage.

**Table 4.** R<sup>2</sup> (R-Square) Test

	R Square	R Square Adjusted
<b>External Audit Quality</b>	0.787	0.780

In the next stage, the researcher calculated the R-Square analysis and obtained the R-Square value in table 4 of 0.787 or 78.7%. This indicates that the free variables involved in the model, namely Auditor Competence and Time Budget Pressure, are able to explain the bound variables, namely External Audit Quality by 78.7%. This also means that the remaining 21.3% of the influence is explained by other independent variables that are not involved in the model that the researcher has designed. In theory, an R-Square value greater than 0.75 indicates that the model is strong enough to explain the phenomenon under study (Saragih, Harahap, & Nurlaila, 2023). Thus, it can be understood that the model used by the researcher in this research has been relatively strong in explaining the existing phenomenon.

**Table 5.** F<sup>2</sup> (F-Square) Test

	Auditor Competence	External Audit Quality	Time Budget Pressure
Auditor Competence		0.546	
External Audit Quality			
Time Budget Pressure		0.882	

Then, the researcher also analyzed the F-Square value and obtained the results as contained in table 4, namely the influence of the Auditor Competence variable on External Audit Quality is 0.546, this means that the Auditor Competence variable has a large influence on the External Audit Quality variable. Similar results were also found in the influence of the Time Budget Pressure variable on External Audit Quality with a value of 0.882, this means that the Time Budget Pressure variable has a large influence on the External Audit Quality variable. An independent variable is said to have a large influence on the bound variable if it has an influence above 0.35 (Mahfuz & Hanum, 2023).

**Table 6.** Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Auditor Competence -> External Audit Quality	0.434	0.438	0.110	3.953	0.000
Time Budget Pressure -> External Audit Quality	0.551	0.546	0.116	4.736	0.000

Referring to table 6, it can be noted that the P Values of each influence given by the free variable on the bound variable show a value that is below 0.05. The Variable Auditor Competence has a value of 0.000 (< 0.05) against the variable External Audit Quality. This means that the first hypothesis is accepted. Furthermore, the Variable Time Budget Pressure also has a value of 0.000 (< 0.05) against the variable External Audit Quality. This also means that the second hypothesis is accepted.

## DISCUSSION

We can understand auditor competence as the ability and expertise that every auditor should have for the realization of effective audit implementation. These abilities include knowledge related to audit standards and procedures, analytical skills, communication skills, and fulfillment of integrity and objectivity principles. Through these skills, an auditor hopes to be able to provide an accurate and precise assessment of a company's financial statements so that it can be used by the public. Based on the analysis conducted in this research, it was found that the variable Auditor Competence had a significant positive influence on External Audit Quality with a value on Path Coefficient of 0.434 (positive), and P-Values of 0.000 < 0.05 (significant). This finding is in line with research conducted by (Narwan & Putri, 2023) and (Nisak, Rosmawati, & Harahap, 2023).

Time Budget Pressure is a form of mental pressure felt by auditors when completing audit tasks due to predetermined time constraints. This pressure can potentially affect the quality of the audit, because auditors are likely to carry out their audit duties in a hurry, and it is also very possible for auditors to skip a number of procedures in order to meet deadlines. However, in this research, Time Budget Pressure has a significant positive influence on External Audit Quality with a value on Path Coefficient of 0.551

(positive), and P-Values of  $0.000 < 0.05$  (significant). This finding is in line with research conducted by (Sitepu, Rosmawati, & Asry, 2023) and (William, Agoes, & Henny, 2023).

## **CONCLUSION**

Based on the findings that have been obtained, we can draw the conclusion that the X1 variable, namely Auditor Competence, has a significant positive effect on the Y variable, namely External Audit Quality. This is suspected to be the case because competent auditors can be assured to have a deep understanding of audit standards, appropriate analytical skills, and effective communication skills, adhere to professional ethics, and work with high integrity and objectivity. Through these competencies, of course, auditors can produce audit outputs that are accurate, relevant, and trustworthy and of course of high quality.

As for the X2 variable, namely Time Budget Pressure, although logically common sense can be understood that mental stress can affect product quality in a worse direction. However, this is contrary to what the researcher obtained from this research. The results obtained show that Time Budget Pressure has a significant positive influence on the Y variable, namely External Audit Quality. This is suspected because Time Budget Pressure can increase the efficiency and focus of auditors, forcing auditors to work faster and more effectively in identifying anomalies in financial statements. The existence of pressure can also encourage auditors to be more thorough in planning and managing time, which can result in more timely and accurate external audits.

## **LIMITATION**

The limitation of this research is that the research was conducted only focusing on two independent variables, namely Auditor Competence and Time Budget Pressure, as well as a bound variable, namely External Audit Quality. The involvement of other variables may change the findings if included in the research model.

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## **DECLARATION OF CONFLICTING INTERESTS**

The authors disclosed no potential conflicts of interest.

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