

The Influence of Audit Tenure, Emotional Quotient, Time Budget Pressure and Professional Skepticism on Audit Quality at Public Accounting Firms in Jambi, Palembang and Pekanbaru

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ABSTRACT

The purpose of this study is to examine how audit tenure, professional skepticism, time budget pressure, and emotional quotient affect audit quality at public accounting companies (KAP) in the regions of Jambi, Palembang, and Pekanbaru. By distributing questionnaires to auditors employed by 12 (twelve) KAP Jambi, Palembang, and Pekanbaru, this study collects primary data. Purposive sampling was the method employed for sampling. A sample of 54 respondents was employed in this investigation. Using the SPSS version 29 software, multiple linear regression analysis was the data analysis method employed in this study. The findings demonstrated that audit tenure, professional skepticism, time budget pressure, and emotional quotient all have an impact on audit quality at the same time. Audit quality is impacted, in part, by audit tenure, emotional quotient, time budget pressure, and professional skepticism.

INTRODUCTION

In essence, financial reports are the output of an accounting procedure and can be used as a means of informing interested parties about corporate operations or financial data. Financial reports give the company's internal and external stakeholders the information they need to make decisions. As a means of being accountable to interested parties, every business must disclose its financial statements, with the primary focus being on meeting the needs of creditors and possible investors. (Pradana et al., 2021).

Companies require financial report audits because financial reports that have successfully completed a public accountant audit are often regarded as more fair than those that have not undergone any auditing (Marsista et al., 2021). An audit is considered to be of high quality if it satisfies auditing and quality control criteria, according to the Public Accountant Professional criteria (SPAP). (Yolanda et al., 2019).

As long as it is allowed by the Financial Accounting Regulations (SAK), audit quality is the process to ensure that all audits comply with generally recognized auditing standards, follow certain quality control procedures that consistently meet the standards in the engagement, and achieve good audit quality. Audit quality is the ability of an auditor to find material misstatements and the willingness to disclose these errors. The auditor is guided by auditing standards and the relevant public accounting code of ethics when performing his duties (Astuti, W. A. , & Surtikanti, S. 2023). The ability of the auditor to reveal the actual status of the financial statements when there are violations of applicable regulations ensures that there are no major misstatements in the financial statements. (Novrilia et al., 2019).

Along with the development of business entities in recent times, there have been many legal cases involving accounting cases. The accounting profession has been in the public spotlight in recent years, both domestically and abroad. Field data indicates that not all auditors complete their responsibilities in accordance with Audit Standards (SA). Article 39 letter b POJK number 13 / POJK.03 / 2017 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities (POJK 13 Year 2017) refers to the phenomenon involving AP on behalf of Nunu Nurdiyaman and KAP KNMT because it is thought to have committed serious violations. (ojk.go.id, 2023).

Wanaartha Life, also known as PT Asuransi Jiwa Adisarana Wanaartha (WAL) recorded defaults of up to IDR 15 trillion. OJK has revoked WAL's business license as a Life Insurance Company because the company cannot fulfill the provisions that cause the imposition of Business Activity Restrictions (PKU) sanctions. Sanctions were imposed on WAL because violations of the minimum solvency level, minimum investment adequacy ratio, and minimum equity were not in compliance with the legal and regulatory standards in the insurance sector. Sanctions for Cancellation of Registered Certificate in OJK are imposed on AP on behalf of Nunu Nurdiyaman and KAP KNMT due to their alleged serious violations of POJK number 13/POJK.03/2017 on the Use of Public Accountant Services and Public Accounting Firm in Financial Services Activities (POJK 13 Year 2017), specifically Article 39 letter b. In light of the decision letter, AP Since

February 28, 2023, Nunu Nurdiyaman has been prohibited from offering services to the Financial Services Sector, and KAP KNMT has been prohibited from taking on new assignments since the decision letter was issued. The audit assignment contract for the 2022 Annual Financial Statements that were received prior to the decision must be finished by May 31, 2023. (ojk.go.id, 2023).

Audit tenure is considered to be the primary factor influencing audit quality. The length of time that the Public Accounting Firm (KAP) has been offering audit services to its clients is known as the audit tenure. (Riswan et al., 2020), audit tenure has a certain period of time limit set by the government or company management, this aims to maintain the quality of the audit results so that the financial statement information becomes credible and becomes the basis for decision making for users of the entity's financial statements (Latifah et al., 2019).

The second factor that is thought to affect audit quality is emotional quotient. According to Goleman & Boyatzis (2017), emotional intelligence/emotional quotient is the skill to hear emotional stimuli and turn them into information that is useful for themselves and for other individuals in order to achieve their goals. Accountants often face many different tasks that are interrelated with each other. Auditor performance requires emotional intelligence, as reflected in the behavior of auditors who can control their emotions to influence their cognitive abilities in responding to the needs of various clients and working quickly in a team so that they can carry out their duties properly.

Time budget pressure is the next issue that is believed to have an impact on audit quality. The occurrence of audit time budget pressure causes public accountants to expedite the completion of steps in their audit program and reduce the amount of work that should be done in accordance with the audit. Time budget pressure is a condition where public accountants work to complete audits within a predetermined time. (Olivia R et al., 2020).

Professional skepticism is an absolute must for an auditor (Tuanakotta, 2015). All auditors are expected to have professional skepticism in all situations. (Tuanakotta, 2015) says professional skepticism involves thinking and questioning in critically evaluating audit evidence. Professional skepticism must always be used during the audit process to collect and process audit evidence. The client they are examining should not be assumed to be dishonest, but auditors should also not presume that the customer is honest.

According to the aforementioned description, the purpose of this study is to ascertain and examine how audit tenure, emotional intelligence, time constraints, and professional skepticism affect audit quality at the public accounting firms KAP in Jambi, Palembang, and Pekanbaru. Because it is anticipated that this research will be able to offer answers and incentive to enhance performance and ignite excitement in order to acquire high-quality audit work, it is anticipated that it will add to theory and practice.

LITERATURE REVIEW

Agency Theory

The link between the primary (capital owner or investor) and the agent (business management) is known as agency theory. According to this view, the business is made up of several agreements between the principal and the agent. In this instance, the person acting in the principal's best interests is the agent (Jensen & Meckling, 1976). While the agent wants a sizable payout from the principal, the principal wants to keep making money in order to raise the company's worth. The agent constantly works to improve the company's financial accounts in the principal's eyes in order to receive a hefty payout.

Attribution Theory

According to Heider's 1958 attribution theory, both internal and external influences influence an individual's conduct. Because the auditor's actions will impact the final audit's quality, this study is related to the attribution theory. The variables based on this theory based on internal factors are Emotional Quotient and Professional Skepticism. Meanwhile, Audit Tenure and Time Budget Pressure are external factors that can affect audit quality.

Audit Tenure

The duration of an audit between a public accounting firm (KAP) and its clients is known as the audit tenure (Yolanda et al., 2019). The length of time, expressed in years, that the Public Accounting Firm (KAP) and the customer being audited have worked together is known as the audit tenure. With so many financial transaction scandals involving auditors and their clients, an excessively long tenure fosters a stronger relationship between the auditor and the client, which reduces auditor independence and audit quality.

H1 : Audit Tenure has a positive effect on audit quality

Emotional Quotient

Emotional intelligence is a combination of all emotional and social abilities to deal with all aspects of life (Tridhonanto & Beranda Agency, 2010). An auditor who has good emotional intelligence is able to control himself, such as making mature decisions for audits, whether the audit opinion complies with the ethical standards, the quality of the audit is no doubt, especially auditors need high intelligence because in their work environment auditors will interact with many people.

H2 : Emotional Quotient has a positive effect on audit quality

Time Budget Pressure

Time Budget Pressure, also known as time budget pressure, is a situation in which public accountants are under pressure to finish audits within a set amount of time. In addition, the occurrence of audit time budget pressure causes public accountants to expedite the completion of steps in their audit program and reduce the amount of work that needs to be done in compliance with the audit program. (Arens et al., 2015).

H3 : Time Budget Pressure has a positive effect on audit quality

Professional Skepticism

Professional Skepticism" is defined in the Public Accountant Professional Standards (SA Section 230, SPAP 2011) as an attitude of an auditor that involves constantly challenging and critically assessing audit evidence.

H4 : Professional skepticism has a positive effect on audit quality

Conceptual Framework

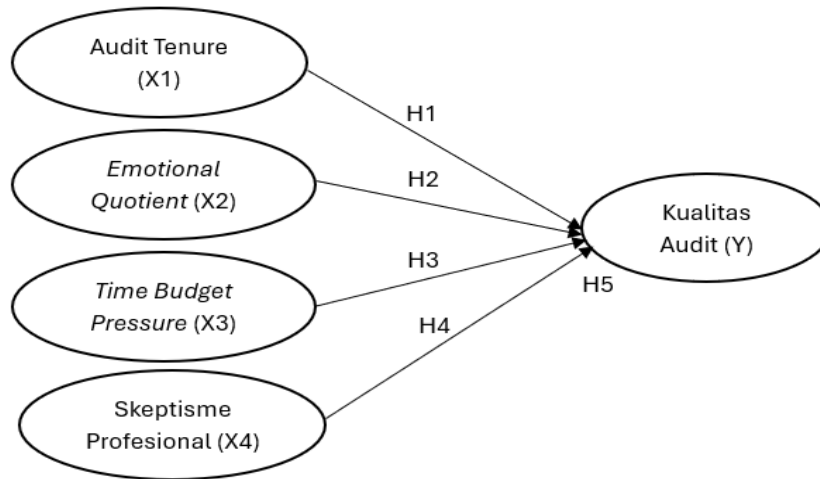


Figure 1. Conceptual Framework

METHODOLOGY

This study falls under the category of quantitative research. Audit tenure, emotional quotient, time budget pressure, and professional skepticism are the independent variables in this study, while audit quality is the dependent variable. All 27 public accounting firms in the Jambi, Palembang, and Pekanbaru Regions that were registered with the Indonesian Public Accountant Ikantan in 2024 made up the study's population. Purposive sampling was used to choose a sample of 12 public accounting companies with 54 auditors who satisfied the sample criteria out of the 27 populations. Primary data gathered by distributing questionnaires is used in the data gathering method.

Operational Definition of Variables

Audit Quality

Audit quality is defined by De Angelo (1981) in Nizarul et al. (2007) as the likelihood that the auditor would discover and disclose infractions in the client's accounting system. This study has three dimensions: control, supervisor attention, appropriateness and adherence to audit criteria, and materiality. Misstatement identification, SPAP conformance, SOP compliance, manager or partner supervision, and the precautionary principle are the main indicators for audit quality.

Audit Tenure

The duration of the engagement between the customer being audited and the Public Accounting Firm (KAP) is known as the Audit Tenure (X1), and it is quantified by the number of years (Andriani and Nursiam, 2017). The indicators include how long the partner has been performing the audit assignment, how long the KAP has been performing the audit engagement with the client, how long the partner has been changing the audit, how long the KAP has been changing the client, and how long the Public Accounting Firm has been emotionally close (Sulfati, 2016).

Emotional Quotient

Emotional Quotient is the skill to listen to emotional stimuli and convert them into information that is beneficial to oneself and to other individuals in order to achieve one's goals. Emotional qualities also affect one's success, namely: empathy, expression and understanding of feelings, anger control, independence, adaptability, likability, ability to solve interpersonal problems, perseverance, loyalty, kindness and courtesy (Goleman, 2017). Self-awareness, self-regulation, self-management, self-motivation, empathy, social skills, and relationship management are the indicators that are employed. (Goleman, 2001).

Time Budget Pressure

Time Budget Pressure is a condition where public accountants get audit time pressure where public accountants work to complete audits with a predetermined time (Arens et al., 2015). The indicators used are adherence to the budget and achievement of the time budget (Rahmawati & Halmawati, 2020).

Professional Skepticism

Professional Skepticism (X4) refers to the auditor's duty to apply and uphold professional skepticism during the assignment time, particularly alertness to the potential for fraud (Theodorus 2013: 321). The indicators used are the ability to assess the quality of audit evidence, (Sari & Ramantha, 2015), the ability to make decisions based on expertise, (SA Section 230, SPAP 2011), the attitude of always being vigilant, asking questions and being critical, SPAP section 230 (2016).

Data Analysis Technique

Through the following phases—validity test, reliability test, classical assumption test, multiple linear analysis, and hypothesis testing—this study employs multiple linear regression data analysis methodologies and SPSS 29 software.

RESEARCH RESULT

Twelve KAPs in Jambi, Palembang, and Pekanbaru received the 54 questionnaires that were collected during the questionnaire distribution phase of this study.

Table 1. Distribution of Questionnaires to Kap in Surabaya

Description	Total	Percentage
Questionnaires distributed	54	100%
Unfilled Questionnaires	-	100%
Ineligible Questionnaires	-	100%
Processable Questionnaires	54	100%

Source: Primary Data, processed (2024)

Validity and Reliability Test

Validity Test

Table 2. Validity Test Results

Variables	Indicator	r Count	r Table	Significant	α	Description
Audit Tenure (X1)	X1.1	0,721	0.2681	<,001	0,05	Valid
	X1.2	0,653	0.2681	<,001	0,05	Valid
	X1.3	0,695	0.2681	<,001	0,05	Valid
	X1.4	0,497	0.2681	<,001	0,05	Valid
	X1.5	0,611	0.2681	<,001	0,05	Valid
Emotional Quotient (X2)	X2.1	0,683	0.2681	<,001	0,05	Valid
	X2.2	0,807	0.2681	<,001	0,05	Valid
	X2.3	0,743	0.2681	<,001	0,05	Valid
	X2.4	0,602	0.2681	<,001	0,05	Valid
	X2.5	0,662	0.2681	<,001	0,05	Valid
Time Budget Pressure (X3)	X3.1	0,656	0.2681	<,001	0,05	Valid
	X3.2	0,708	0.2681	<,001	0,05	Valid
	X3.3	0,675	0.2681	<,001	0,05	Valid
	X3.4	0,581	0.2681	<,001	0,05	Valid
	X3.5	0,667	0.2681	<,001	0,05	Valid
	X3.6	0,584	0.2681	<,001	0,05	Valid
	X3.7	0,679	0.2681	<,001	0,05	Valid
	X3.8	0,669	0.2681	<,001	0,05	Valid
Professional Skepticism (X4)	X4.1	0,779	0.2681	<,001	0,05	Valid
	X4.2	0,813	0.2681	<,001	0,05	Valid
	X4.3	0,805	0.2681	<,001	0,05	Valid
	X4.4	0,731	0.2681	<,001	0,05	Valid
	X4.5	0,865	0.2681	<,001	0,05	Valid

	X4.6	0,828	0.2681	<,001	0,05	Valid
	X4.7	0,665	0.2681	<,001	0,05	Valid
	X4.8	0,549	0.2681	<,001	0,05	Valid
	X4.9	0,704	0.2681	<,001	0,05	Valid
	X4.10	0,644	0.2681	<,001	0,05	Valid
Audit Quality (Y)	Y.1	0,573	0.2681	<,001	0,05	Valid
	Y.2	0,707	0.2681	<,001	0,05	Valid
	Y.3	0,703	0.2681	<,001	0,05	Valid
	Y.4	0,616	0.2681	<,001	0,05	Valid
	Y.5	0,663	0.2681	<,001	0,05	Valid
	Y.6	0,651	0.2681	<,001	0,05	Valid
	Y.7	0,781	0.2681	<,001	0,05	Valid
	Y.8	0,641	0.2681	<,001	0,05	Valid
	Y.9	0,751	0.2681	<,001	0,05	Valid
	Y.10	0,616	0.2681	<,001	0,05	Valid
	Y.11	0,696	0.2681	<,001	0,05	Valid
	Y.12	0,699	0.2681	<,001	0,05	Valid

Source: Data output processed with IBM SPSS Statistic, 2024

Every statement item of the audit tenure variable, emotional quotient, time budget pressure, professional skepticism, and audit quality has a value of $r_{count} > r_{table}$ (0.2681), according to the validity test results.

Reliability Test

Table 3. Reliability Test Results

Variables	Cronboach's Alpha	Standard	Description
Audit Tenure (X1)	0,609	0,60	Reliabel
Emotional Quotient (X2)	0,739	0,60	Reliabel
Time Budget Pressure (X3)	0,791	0,60	Reliabel
Professional Skepticism (X4)	0,905	0,60	Reliabel
Audit Quality (Y) (Y)	0,888	0,60	Reliabel

Source: Data output processed with IBM SPSS Statistic, 2024

According to the reliability test results, the audit tenure, emotional quotient, time budget pressure, professional skepticism, and audit quality variables all had Cronbach's alpha values more than 0.60. The variable items of audit tenure, emotional quotient, time budget pressure, and professional

skepticism on audit quality are therefore generally valid and can be used for additional tests.

Classical Assumption Test

Normality Test

Table 4. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		54	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	2.97227933	
Most Extreme Differences	Absolute	0.084	
	Positive	0.084	
	Negative	-0.077	
Test Statistic		0.084	
Asymp. Sig. (2-tailed) ^c		0.200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	0.442	
	99% Confidence Interval	Lower Bound	0.430
		Upper Bound	0.455
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 299883525.			

Source: Data output processed with IBM SPSS Statistic, 2024

With 54 study data points and an Asymp.Sig (2-tailed) value of 0.200, which is more than the significance level of 0.05, the Kolmogorov-Smirnov test results above indicate that the data is normally distributed.

Multicollinearity Test

Table 5. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	0.680	1.470
	X2	0.607	1.647
	X3	0.529	1.892
	X4	0.573	1.745
a. Dependent Variable: Y			

Source: Data output processed with IBM SPSS Statistic, 2024

According to the findings of the multicollinearity test, no independent variable has a VIF value greater than 10 or a tolerance value greater than 0.1 and VIF less than 10. Therefore, it may be said that the independent variables in the study do not exhibit multicollinearity

Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.385	3.315		0.418	0.678
	X1	.110	.163	0.112	0.674	0.504
	X2	-.115	.134	-0.151	-.859	0.395
	X3	-.096	.092	-0.197	-1.047	0.300
	X4	.086	.070	0.220	1.220	0.228

a. Dependent Variable: ABSRES

Source: Data output processed with IBM SPSS Statistic, 2024

Given that each variable's Sig. value is higher than 0.05, it can be said that heteroscedasticity is not present in the regression model used in this investigation.

Multiple Linear Regression Analysis

Table 7. Multiple Regression Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.299	5.292		-.246	0.807
	X1	0.866	0.261	0.319	3.321	0.002
	X2	0.474	0.214	0.225	2.217	0.031
	X3	0.299	0.146	0.223	2.044	0.046
	X4	0.328	0.112	0.307	2.931	0.005

a. Dependent Variable: Y

Source: Data output processed with IBM SPSS Statistics, 2024

The multiple linear regression equation is known to be as follows based on the computation results in table 7:

$$Y = -1.299 + 0,866 (X_1) + 0,474 (X_2) + 0,299 (X_3) + 0,328 (X_4) + e$$

Hypothesis Testing

Test Coefficient of Determination (R)²

Table 8. Test Results of the Coefficient of Determination (R)²

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.832 ^a	0.692	0.667	3.09122

a. Predictors: (Constant), X4, X2, X1, X3

Source: Data output processed with IBM SPSS Statistics, 2024

Table 8's results from the coefficient of determination (R²) test reveal that the R square value obtained is 0.667, or 66.7%. This means that the variables Audit Tenure, Emotional Quotient, Time Budget Pressure, and Professional Skepticism influence the audit quality in the Public Accounting Firm in Jambi, Palembang, and Pekanbaru by 66.7%, with the remaining 33.3% being influenced by other variables not covered in this study.

Goodness of Fit Test (F Test)

Table 9. Goodness of Fit Test Results (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1053.200	4	263.300	27.554	<,001 ^b
	Residual	468.226	49	9.556		
	Total	1521.426	53			
a. Dependent Variable: Y						
b. Predictors: (Constant), X4, X2, X1, X3						

Source: Data output processed with IBM SPSS Statistics, 2024

Table 9 above shows that the results of the regression calculation with an F-count value of 27.554 with a significant level of

Test t

Table 9. t-test results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.299	5.292		-.246	0.807
	X1	0.866	0.261	0.319	3.321	0.002
	X2	0.474	0.214	0.225	2.217	0.031
	X3	0.299	0.146	0.223	2.044	0.046
	X4	0.328	0.112	0.307	2.931	0.005
a. Dependent Variable: Y						

Source: Data output processed with IBM SPSS Statistics, 2024

DISCUSSION

The Effect of Audit Tenure on Audit Quality

"Tenure" describes how long a KAP is contracted to perform audit services for a customer. The tenure issue gets controversial when the audit tenure period is brief yet the tenure audit takes a long time to finish. If the auditor has worked with the same client for a long time, there is a worry that his independence may be jeopardized (Agustini & Siregar, 2020). In order to prevent KAP accounting scandals, the government sets limits on involvement and rotation periods (audit tenure). The "Use of Public Accountants and Public Accounting Firms in Financial Services Activities" is governed by Financial Services Authority Regulation (POJK) No.13/POJK.03/2017, which also governs audit tenure in Indonesia. The regulations indicate that public accountants are only permitted to provide a general evaluation of financial accounts for a maximum of three

consecutive business years or financial years. Regulations have been put in place to guard against fraud because auditors and their clients work closely together.

The findings of this investigation are consistent with studies carried by Gede Nanda Priana (2021). Auditors better understand the entities that provide audit services when the engagement period is longer, so that errors in the audit are also reduced. The practice of public accounting is regulated by Government Regulation Number 20 of 2015. For a maximum of five fiscal years, public accountants are permitted to offer general audit services for financial statements under this regulation. The length of time an auditor provides services to clients is feared to pose a threat to auditor independence. In contrast to research conducted by Dianatasari et al., (2022) and Damayanti (2022) This demonstrates that audit tenure has no discernible impact on audit quality, according to the study's findings. The audit quality is unaffected by the findings of the Audit Tenure study. These findings suggest that the quality of the audit decreases with the length of time the KAP auditor spends working with his client. This is due to the fact that a prolonged engagement term results in an overly intimate relationship between the auditor and the client, which can diminish the auditor's independence and the professionalism of the work they do.

The Effect of Emotional Quotient on Audit Quality

Emotional Quotient helps agents to recognize potential conflicts and respond to them with empathy and social skills, so that conflicts can be minimized or managed constructively. Corporate auditors and supervisors who have high Emotional Quotient can better read situations and recognize signs of irregularities in the agent-principal relationship. They are also better able to communicate with agents without creating a confrontational atmosphere, which in turn increases the effectiveness of supervision. According to Goleman & Boyatzis (2017), emotional intelligence/emotional quotient is the skill to hear emotional stimuli and turn them into information that is useful for oneself and for other individuals in order to achieve their goals. Emotional qualities also affect one's success, namely: empathy, expression and understanding of feelings, anger control, independence, adaptability, likability, ability to solve interpersonal problems, perseverance, loyalty, kindness and courtesy Goleman & Boyatzis (2017).

These results are in line with research conducted by Andrian (2022) if there is an increase in emotional quotient, audit quality will also increase. Auditors need a high emotional quotient because auditors in their work environment communicate with many people inside and outside their work environment. Emotional quotient functions as a moral shaper of auditor discipline. This research is not in line with Syamsuri (2020), emotional quotient on audit quality is not too dominant compared to company pressure. Of course this is logical if audit work is very complex in decision making. Because of the many confounding factors that cause an accountant's emotions to fade. Of course this is an input for every accountant to be able to train themselves to keep themselves from various situations

The Effect of Time Budget Pressure on Audit Quality

The state of time budget strain is one in which public accountants get audit time pressure where public accountants work to complete audits with a predetermined time. In addition, when audit time budget pressure arises, public accountants expedite the completion of their audit program's steps and decrease the quantity of work that needs to be completed in compliance with the audit (Olivia R et al., 2020). Time budget pressure can affect how auditors make decisions under pressure. If auditors make external attributions for failures or poor quality work, they may feel less guilty and tend to relax audit standards or procedures. This could result in less in-depth or thorough audit results.

The findings of this investigation are consistent with Lidayanti (2020). Time budget pressure affects the quality of audits; yet, auditors dispute that when under time budget pressure, they use all of their time to finish the audit by the client's deadline, meaning that the auditor has considered time even though the auditor is under time pressure even though the auditor is under the pressure of the assignment time. In contrast to research conducted by Tresnawaty et al., (2018), the results of this study indicate that Time Budget Pressure has no significant effect on Audit Quality. This means that even though the time budget is high it does not make the quality decrease because even though the auditors experience time budget pressure, the auditors must carry out their work in accordance with predetermined standards, besides that auditors with high experience will not be affected by time budget pressure.

The Effect of Professional Skepticism on Audit Quality

The mindset of an auditor who constantly examines and doubts everything, evaluates audit evidence critically, and bases audit conclusions on his audit experience is known as professional skepticism. Skepticism on the part of the auditor can help uncover fraud and reduce financial statement inaccuracies, which will enhance the quality of the audit report. (Alfiati, 2017). Skeptical auditors are more likely to investigate thoroughly before making conclusions about whether the errors that occur are the result of management actions or due to other factors. A skeptical attitude can lead auditors to seek more extensive supporting evidence before deciding whether the problems found are the result of bad intentions, incompetence, or external factors.

This research is in line with Pangaribuan (2022), it has been demonstrated that professional skepticism improves audit quality. The quality of the audit that results increases with the professionalism of the auditor. The auditor's professional skepticism includes a suspicious spirit, alertness to situations that may indicate potential misrepresentation, either as a result of fraud or error, and a critical evaluation of audit findings. In contrast to Raiseptiandi's findings from 2023, audit quality is negatively impacted by professional skepticism. indicating that the quality of the audit declines if the auditor exhibits a low level of professional skepticism. Professional skepticism and audit quality are related in that if an auditor exhibits a high level of professional skepticism, audit performance and quality will improve. This condition causes the auditor to be

trusted and relied on in completing his work so that it can bring the expected results.

CONCLUSIONS AND RECOMMENDATIONS

1. The quality of audits is partially impacted by audit tenure. This indicates that audit duration and audit quality are related, with longer tenured auditors typically identifying issues more quickly and offering higher-quality, more pertinent suggestions.
2. Audit quality is impacted in any way by emotional quotient. This shows that emotional intelligence has an influence on audit quality because the audit conducted by the auditor will be of high quality if he has good emotional intelligence.
3. The quality of audits is partially impacted by time budget pressure. This implies that an auditor will provide a higher-quality audit if they are under more time and money pressure.
4. The quality of audits is partially impacted by professional skepticism. This implies that an auditor with a skeptical mindset can uncover fraud and improve the quality of the audit report by minimizing inaccuracies in the financial statements.

ADVANCED RESEARCH

It is advised that future researchers include additional variables or characteristics that might be more pertinent in affecting audit quality, like auditor independence, auditor competence, task complexity, locus of control and it is also recommended that the data collection method is not carried out during the KAP busy session so that the information is more complete and accurate and better describes the actual situation of the auditors.

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