

FACTORS AFFECTING AUDIT QUALITY OF PUBLIC ACCOUNTING FIRMS IN EAST JAKARTA

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ABSTRACT: This research examines the influence of competency, accountability, and time budget pressure on audit quality at Public Accounting Firms in East Jakarta. The population consists of auditors working in these firms. Using convenience sampling, 100 respondents were selected from 11 firms. Primary data was collected via questionnaires. The analysis employed structural equation modeling (SEM) with SmartPLS software, a novelty compared to previous studies that used SPSS. Results indicate that competency, accountability, and time budget pressure positively affect audit quality. These factors significantly impact the audit process and outcomes. Auditors should continually enhance their skills and accountability to maintain high standards. This study highlights the importance of managing time pressures effectively to ensure reliable audits, contributing to improved practices in the accounting profession.

Keywords: Accountability; Audit Quality; Competence; Time Budget Pressure.

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INTRODUCTION

High-quality external auditing supports credible financial reporting and strengthens confidence among investors, creditors, regulators, and other financial statement users. An audit provides reasonable assurance that financial statements are free from material misstatement and prepared according to the applicable financial reporting framework. Audit quality, however, cannot be evaluated solely from the final audit opinion. It reflects the auditor's competence and independence, the quality of the procedures performed, the sufficiency of the evidence obtained, and the institutional conditions surrounding the engagement (Christensen et al., 2016; Knechel, 2016). Evidence from regulatory and audit-firm inspections also shows that commonly used indicators capture different dimensions of audit quality, making the underlying audit process and auditor characteristics central to understanding audit outcomes (Aobdia, 2019).

External auditors occupy a complex professional position because they serve the public interest while maintaining a contractual relationship with the client that pays the audit fee. This structure exposes auditors to competing professional, commercial, and organizational demands. Audit firms establish standardized methodologies and quality-control systems, but audit outcomes still vary across individual partners, team members, and offices. Recent evidence confirms that audit-partner characteristics, team composition, personnel stability, and engagement assignments create meaningful differences in audit production and quality (Lennox & Wu, 2018; Cahan et al., 2022; Ma et al., 2024). Audit quality therefore depends not only on firm-level procedures but also on the auditors who interpret evidence and exercise professional judgment during the engagement.

Auditor competence represents the knowledge, experience, technical ability, and professional judgment required to assess risk, design appropriate procedures, identify material misstatements, and evaluate audit evidence. Competence develops through education and general audit experience, but recent research emphasizes the importance of task-specific and industry-related knowledge. Task-specific expertise improves the audit of technically complex accounts because knowledgeable auditors can identify relevant risks and evaluate specialized evidence more accurately (Goldman et al., 2022). Industry knowledge distributed across an audit team also increases audit effort and supports stronger engagement outcomes (Cahan et al., 2022). Knowledge-sharing systems strengthen this capability by allowing auditors to transfer technical and client-related knowledge across engagements, thereby improving both audit quality and efficiency (Duh et al., 2020). Auditor expertise may also benefit from exposure to related industries, although excessively broad or poorly matched assignments can weaken the effective application of specialized knowledge (Dekeyser et al., 2024).

Competence alone does not guarantee a high-quality audit. Auditor behavior is also shaped by accountability, which refers to the perceived obligation to explain and justify professional judgments to reviewers, partners, regulators, clients, and the public. Accountability mechanisms can encourage auditors to increase effort, document their reasoning, and consider the consequences of unsupported decisions. Regulatory inspections provide external accountability by exposing deficient procedures and encouraging audit firms to improve their internal control audit practices (DeFond & Lennox, 2017). Public identification of engagement partners may also increase personal visibility and reputational exposure. Evidence indicates that partner identification can influence audit judgments, although its consequences are not uniformly beneficial and may depend on how auditors respond to heightened personal responsibility (Cianci et al., 2017). Archival evidence nevertheless suggests that disclosing engagement-partner identities can produce observable changes in audit behavior and reporting outcomes (Cunningham et al., 2019). Accountability should therefore be treated as a professional control mechanism whose effect depends on the form of scrutiny and the organizational environment in which it operates.

The benefits of competence and accountability may weaken when auditors face severe time budget pressure. Audit budgets serve legitimate planning, staffing, and performance-control functions, but unrealistic budgets restrict the time available to collect evidence, investigate inconsistencies, and document professional judgments. Survey evidence shows that excessive workloads remain a major concern among audit professionals and are associated with perceived reductions in audit quality and job satisfaction (Persellin et al., 2019). Engagement-level evidence also indicates that workload compression can reduce accrual quality and weaken the likelihood

that auditor's issue appropriately modified opinions (Chen et al., 2020). Audit quality is particularly vulnerable when actual hours exceed budgeted hours because auditors must complete additional work without corresponding adjustments to engagement resources (Hwang & Hong, 2022).

Time pressure does not always reduce audit quality in a uniform manner. Moderate pressure may focus attention and encourage efficiency, whereas excessive pressure can produce fatigue, restricted evidence collection, premature completion of procedures, and other quality-threatening behaviors. Auditors who simultaneously serve on multiple engagement teams may experience interrupted learning and resource depletion, which increase the likelihood of behaviors that threaten audit quality (Zhang et al., 2023). Auditor personality and professional skepticism can affect how individuals respond to these pressures, suggesting that identical working conditions may produce different audit outcomes across auditors (Samagaio & Felício, 2022). Personnel instability creates an additional risk because auditor turnover disrupts engagement knowledge and weakens continuity within audit offices (Ma et al., 2024). Conversely, supportive working conditions and greater staff satisfaction can strengthen auditors' intrinsic motivation to maintain audit quality, particularly in audit settings where external regulatory incentives are less pronounced (Carey et al., 2025).

Recent research has established that competence, accountability, and workload conditions each influence audit processes and outcomes. These factors, however, are often examined separately. This separation limits understanding of how auditors' ability to perform an audit, their obligation to justify their decisions, and the time available to complete the engagement jointly shape audit quality. Competence provides the professional capacity required to identify and evaluate material misstatements. Accountability motivates auditors to apply that capacity responsibly. Time budget pressure determines whether sufficient engagement resources are available for that capacity and responsibility to be translated into rigorous audit procedures.

Research on these relationships also remains concentrated in developed capital markets, large international audit firms, regulatory databases, and experimental settings. Evidence from public accounting firms in Indonesian metropolitan areas remains comparatively limited. Institutional conditions, client characteristics, audit-firm resources, and professional supervision may cause auditor-level determinants to operate differently in this setting. Examining auditors in East Jakarta can therefore provide context-specific evidence while extending recent international research on human capital, professional accountability, and engagement-resource constraints.

This study examines the effects of auditor competence, auditor accountability, and time budget pressure on audit quality in public accounting firms in East Jakarta. The study contributes by integrating three distinct dimensions of audit production: professional capability, responsibility for judgment, and engagement-resource pressure. The contribution does not arise from the use of a particular statistical program. It arises from testing whether competence and accountability remain effective determinants of audit quality when auditors operate under restricted time budgets in an underrepresented emerging-market setting. The findings may assist public accounting firms in improving auditor development, review accountability, engagement staffing, and time-budget policies.

THEORETICAL REVIEW

Agency theory explains the contractual relationship in which a principal delegates decision-making authority to an agent (Jensen & Meckling, 1976). This arrangement can create conflicts of interest because managers possess more information about the company and may not always act in shareholders' interests. External auditors reduce this information asymmetry by independently examining management's financial reports and providing assurance regarding their reliability. The auditor therefore functions as a monitoring mechanism that strengthens confidence in financial information and limits opportunistic reporting behavior.

A behavioral audit perspective complements agency theory by explaining how individual and organizational conditions shape auditor judgment and conduct. Auditor behavior is influenced by technical capability, personality, professional responsibility, workload, and available organizational resources. Personality affects how auditors exercise judgment and respond to engagement demands, while resilience can reduce quality-threatening behavior under complex working conditions (Samagaio & Felício, 2022; Zhang et al., 2023). Audit-team stress may also alter attention, coordination, and evidence evaluation when engagement demands exceed

available resources (Annelin & Svanström, 2022). Audit quality therefore depends not only on formal standards but also on how auditors respond to accountability and work pressure.

Audit quality reflects the reliability of the audit process and the auditor's ability to obtain sufficient evidence, identify material misstatements, and issue an appropriate opinion. It is a multidimensional concept shaped by auditor characteristics, engagement procedures, firm-level controls, regulation, and stakeholder perceptions (Christensen et al., 2016; Knechel, 2016). Practitioner assessments and inspection findings also show that audit quality cannot be captured adequately through a single financial or reporting indicator (Aobdia, 2019). Effective regulatory inspections can improve audit procedures and strengthen the quality of internal-control audits, confirming that audit quality depends on both auditor performance and external oversight (DeFond & Lennox, 2017).

Auditor competence represents the education, knowledge, experience, specialization, and professional judgment required to perform an audit effectively. Client-specific experience helps auditors understand recurring risks and distinctive reporting practices, while university education strengthens analytical ability and technical knowledge (Chi et al., 2017; Chu et al., 2022). Task-specific knowledge improves the auditor's ability to evaluate technically complex accounts and select appropriate procedures (Goldman et al., 2022). Competence also operates at the team level because shared industry knowledge and access to internal specialists improve audit planning, evidence interpretation, and engagement execution (Cahan et al., 2022; Zimmerman et al., 2023). Audit firms can further strengthen competence through knowledge-sharing systems that distribute expertise across personnel and engagements (Duh et al., 2020).

Accountability refers to an auditor's obligation to explain and justify professional judgments, procedures, and conclusions. Auditors who expect their decisions to be reviewed are more likely to evaluate conflicting evidence, document their reasoning, and reconsider unsupported initial judgments. Process accountability is particularly relevant because it evaluates how the auditor reached a conclusion rather than focusing only on the outcome (Phang & Fargher, 2019). Engagement inspections reinforce this responsibility by identifying deficiencies and encouraging additional audit effort across related engagements (Aobdia, 2018). Engagement-partner identification also increases the traceability and reputational consequences of audit decisions, although excessive personal exposure may produce unintended judgment effects (Cianci et al., 2017; Cunningham et al., 2019). Accountability therefore improves audit quality when review systems are credible, independent, and focused on professional reasoning.

Time budget pressure arises when auditors must complete planned procedures within predetermined engagement hours. Time budgets help audit firms allocate personnel, coordinate work, control costs, and monitor efficiency. The effect of pressure, however, depends on its intensity. Manageable deadlines may improve planning and task prioritization, but excessive pressure can restrict evidence collection, compress review time, and divide auditor attention. Workload compression and inadequate staffing have been associated with weaker audit outcomes, particularly when auditors handle multiple engagements during peak periods (Chen et al., 2020; Christensen et al., 2021). Audit-hour budget pressure may also reduce quality when the allocated hours do not reflect engagement complexity and risk (Hwang & Hong, 2022). Heavy workloads can weaken professional judgment, delay reporting, and reduce auditor satisfaction (Persellin et al., 2019; Singh et al., 2022). Any positive effect of time budget pressure should therefore be interpreted as the benefit of reasonable discipline rather than excessive workload.

Agency theory and the behavioral audit perspective jointly explain the proposed relationships. Competence provides the professional capacity required to detect misstatements and reduce information asymmetry. Accountability motivates auditors to apply that capacity carefully and to justify their decisions. Time budget pressure shapes whether auditors have sufficient resources to translate competence and responsibility into appropriate procedures. Audit quality should therefore improve when competent and accountable auditors work under realistic time budgets, but it may decline when engagement pressure overrides evidence requirements and professional judgment.

Competence and Audit Quality

Auditor competence comprises the education, technical knowledge, experience, specialization, and professional judgment required to perform audit procedures accurately.

Competent auditors are better able to identify material misstatements, understand client-specific risks, evaluate complex evidence, and select procedures that match the conditions of the engagement. Client-specific experience improves auditors' understanding of recurring reporting risks, while university education strengthens their analytical and technical capabilities (Chi et al., 2017; Chu et al., 2022). Task-specific knowledge and industry expertise also improve auditors' ability to assess specialized accounts and transactions (Cahan et al., 2022; Goldman et al., 2022). Access to knowledge-sharing systems and in-house specialists further strengthens the collective competence of the audit team (Duh et al., 2020; Zimmerman et al., 2023). Therefore, higher auditor competence is expected to produce more reliable evidence evaluation and stronger audit conclusions.

H1: Auditor competence has a positive effect on audit quality.

Accountability and Audit Quality

Accountability refers to the auditor's obligation to explain and justify the procedures performed, evidence obtained, and conclusions reached. Auditors who expect their judgments to be reviewed are more likely to document their reasoning carefully, consider conflicting evidence, and reconsider unsupported initial conclusions. Process accountability improves audit judgment because it emphasizes the quality of the decision-making process rather than merely the final outcome (Phang & Fargher, 2019). Regulatory inspections also increase audit effort and encourage firms to correct engagement deficiencies, indicating that credible oversight can strengthen professional responsibility (Aobdia, 2018). Engagement-partner identification further increases the traceability and reputational consequences of audit decisions, although excessive personal exposure may create unintended judgment effects (Cianci et al., 2017; Cunningham et al., 2019). Accountability should therefore improve audit quality when responsibility is clear and review mechanisms are independent and credible.

H2: Auditor accountability has a positive effect on audit quality.

Time Budget Pressure and Audit Quality

Time budgets help audit firms plan procedures, allocate personnel, control engagement costs, and monitor task completion. A reasonable time budget may improve discipline, encourage early planning, and direct auditors' attention toward high-risk areas. Under these conditions, time pressure may promote efficiency without reducing the sufficiency of audit evidence. However, the effect depends on the intensity of the pressure. Excessive workload compression can restrict evidence collection, reduce review time, and weaken audit outcomes (Chen et al., 2020; Christensen et al., 2021). Audit-hour budget pressure may also impair quality when the assigned hours do not reflect engagement complexity and risk (Hwang & Hong, 2022). Heavy workloads and competing engagements can further reduce auditor attention, reporting timeliness, and job satisfaction (Persellin et al., 2019; Singh et al., 2022). Accordingly, this study expects a positive effect only when time budget pressure remains manageable and functions as an efficiency mechanism rather than an excessive job demand.

H3: Manageable time budget pressure has a positive effect on audit quality.

RESEARCH METHOD

This study employed a quantitative approach to test the hypothesized effects of auditor competence, accountability, and time budget pressure on audit quality. The study population comprised all auditors employed by public accounting firms in East Jakarta, Indonesia. Respondents were selected through nonprobability convenience sampling based on accessibility and willingness to participate, subject to three eligibility criteria: at least one year of audit experience, a minimum bachelor's degree, and prior participation in field audit assignments. This procedure produced a final sample of 100 auditors from 11 public accounting firms in East Jakarta.

The study used primary data collected directly from respondents through structured questionnaires. The questionnaire was distributed to eligible auditors at the participating public accounting firms and contained statements measuring auditor competence, accountability, time

budget pressure, and audit quality. The quantitative data consisted of the scores assigned by respondents to each questionnaire item. Completed questionnaires that met the respondent criteria and data-completeness requirements were included in the analysis.

Data analysis was conducted using SmartPLS 4. The analysis began with descriptive statistics to summarize respondent responses and the distribution of each research variable. The measurement model was then evaluated to determine whether the indicators adequately measured their respective constructs. This assessment included indicator validity and construct reliability before the relationships among variables were examined in the structural model.

The structural model analysis assessed the direction, magnitude, and significance of the hypothesized path coefficients. Statistical significance was determined through a bootstrapping procedure that generated t-statistics and p-values. Because the hypotheses specified directional relationships, one-tailed testing was applied at a 5% significance level. A relationship was considered statistically significant when its t-statistic exceeded 1.645 and its p-value was below .05. These criteria were used to determine whether H1, H2, and H3 were supported.

RESULTS

Respondent Description

The number of samples obtained in this study was 100 respondents who were auditors in East Jakarta City. The profile of respondents in this study is in Table 1. 100 respondents participate in this study.

Table 1. The Demographics Presentation

No.	Descriptors	Criteria	Total	Percentage
1.	Gender	Male	40	40%
		Female	60	60%
		Total	100	100%
2.	Age	20 – 30 years	63	63%
		31 – 40 years	25	25%
		41 – 50 years	9	9%
		> 50 years	3	3%
		Total	100	100%
3.	Education	Bachelor / S1	76	76%
		Master / S2	22	22%
		Doctor / S3	2	2%
		Total	100	100%
4.	Position	Senior Auditor	53	53%
		Supervisor	23	23%
		Manager	11	11%
		Partner	13	13%
		Total	100	100%
5.	Length of work	1 – 5 years	53	53%
		6 – 10 years	26	26%
		11 – 15 years	15	15%
		> 15 years	6	6%
		Total	100	100%

Outer Model

The measurement model was evaluated through three sequential stages—convergent validity, discriminant validity, and reliability—each corresponding to a distinct psychometric property of the constructs under study. Table 2 presents the combined results of the final convergent validity assessment, the average variance extracted (AVE), and the reliability indices for each construct.

Table 2. Summary of the Measurement Model

Construct	Indicator	Loading	AVE	CR. Alpha	CR.
Competence	X1-4	0.794	0.655	0.912	0.930
	X1-5	0.848			
	X1-6	0.793			
	X1-7	0.782			
	X1-8	0.882			
	X1-9	0.816			
Accountability	X1-10	0.743	0.810	0.974	0.975
	X2-1	0.914			
	X2-2	0.874			
	X2-3	0.904			
	X2-4	0.908			
	X2-5	0.900			
	X2-6	0.895			
	X2-7	0.902			
	X2-8	0.906			
	X2-9	0.896			
Time Budget Pressure	X2-10	0.902	0.807	0.973	0.974
	X3-1	0.909			
	X3-2	0.900			
	X3-3	0.909			
	X3-4	0.874			
	X3-5	0.866			
	X3-6	0.886			
	X3-7	0.902			
	X3-8	0.910			
	X3-9	0.905			
Audit Quality	X3-10	0.921	0.817	0.975	0.975
	Y1	0.909			
	Y2	0.908			
	Y3	0.905			
	Y4	0.889			
	Y5	0.905			
	Y6	0.880			
	Y7	0.900			
	Y8	0.915			
	Y9	0.908			
	Y10	0.919			

Note. Loading factors reflect the retained indicator set following the elimination of X1-1, X1-2, and X1-3 (initial loadings of 0.154, 0.477, and 0.405, respectively), which fell below the 0.70 threshold. AVE = average variance extracted.

Source: adapted from SmartPLS 4 output (2025).

Convergent validity establishes whether an indicator adequately represents its underlying construct, evaluated against the outer-loading threshold of 0.70. Three competence indicators—X1-1, X1-2, and X1-3—fail to satisfy this criterion, with loadings of 0.154, 0.477, and 0.405, respectively, and are accordingly removed from the model. Following elimination, all remaining indicators across the four constructs exceed the 0.70 threshold, ranging from 0.743 (X1-10) to 0.921 (X3-10), indicating that each retained indicator captures a sufficient proportion of variance in its corresponding latent construct.

Convergent validity at the construct level is further confirmed through the average variance extracted (AVE), which quantifies the mean variance a construct explains across its indicators relative to measurement error. All four constructs report AVE values above the 0.50 benchmark, ranging from 0.655 (competence) to 0.817 (audit quality). These values indicate that each construct explains more variance in its indicators than is attributable to error, satisfying the convergent validity requirement at the construct level.

Discriminant validity was assessed through cross-loading comparison, whereby each indicator is expected to load more strongly on its intended construct than on any other construct in the model. The results confirm that this condition holds across all indicators, demonstrating that competence, accountability, time budget pressure, and audit quality are empirically distinct constructs rather than redundant measures of a common underlying factor.

Reliability was evaluated through Cronbach's alpha and composite reliability, both of which assess the internal consistency of the indicator set. Composite reliability is generally preferred over Cronbach's alpha in PLS-SEM because it does not assume equal indicator loadings (Hair et al., 2019). As shown in Table 2, all constructs exceed the 0.70 threshold on both measures, with composite reliability ranging from 0.930 (competence) to 0.975 (accountability and audit quality). These results indicate a high degree of internal consistency, supporting the conclusion that the measurement instrument reliably captures each latent construct.

Inner Model

To test the inner model, this study begins with the r-square test and hypothesis testing with the path coefficient. Furthermore, using bootstrapping to find the t-statistic value. The results of the inner model evaluation analysis in this study are as Table 3. It is observable that the R^2 value = 0.736 > 0.67 indicates that the model is strong, independent variables consisting of competence, accountability and time budget pressure have a strong influence on audit quality variables.

Table 3. Value of R-square

Dependent Variable	R-square	Adjusted R-square
Audit Quality	0.736	0.728

Source: Adapted Output of SmartPLS 4 (2025)

Hypothesis testing will use path coefficients. In path coefficients, the t-table value will be compared with statistics based on the form of the hypothesis whether one-tailed or two-tailed. This study uses a one-tailed hypothesis with a confidence level of 95% or $\alpha = 5$. To find the value of this t-statistic through the bootstrapping procedure. If the resulting t-statistic value is above 1.96, the relationship is significant. In addition, it is also seen from the p-value, where the p-value is <0.05 (See Table 4, for clarification).

Table 4. Path Coefficient Test Results

Variable	T-Statistic	P-Values	Conclusion
Competence → Audit Quality	2.445	0.015	H1 accepted
Accountability → Audit Quality	5.564	0.000	H2 accepted
Time Budget Pressure → Audit Quality	4.895	0.000	H3 accepted

Source: Adapted Output of SmartPLS 4 (2025)

DISCUSSION

The results show that auditor competence positively affects audit quality, supporting H1. Competent auditors possess the technical knowledge, relevant experience, and professional judgment needed to identify material misstatements, evaluate conflicting evidence, and select procedures that match engagement risks. Competence extends beyond formal qualifications because auditors must translate education and experience into sound decisions. General and client-specific experience improve auditors' ability to recognize reporting risks, while university education strengthens analytical and technical capabilities (Chi et al., 2017; Chu et al., 2022). Competence also develops through specialization and collaboration. Longer specialist tenure deepens auditors' understanding of industry transactions, estimates, regulations, and risk patterns (Gaver & Utke, 2019). Access to valuation, taxation, and information-technology specialists further improves the evaluation of complex evidence (Zimmerman et al., 2023). However, experience does not automatically produce quality. Routine procedures may weaken critical judgment, while close professional connections can improve information access but threaten independence (Abbott & Buslepp, 2022; DeFond et al., 2024). Competence must

therefore include professional skepticism, adaptability, and objective judgment. Audit quality also depends on how competence is distributed across the engagement team. Prior co-working experience can improve communication, task allocation, and judgment consistency between audit partners (Huang et al., 2021). Public accounting firms should therefore support continuous training, industry specialization, specialist consultation, stable teams, and effective knowledge sharing. These practices allow technical competence to produce stronger evidence evaluation and more defensible audit conclusions.

The results show that accountability positively affects audit quality, supporting H2. Auditors work more carefully when they expect to explain and defend their procedures, evidence, and conclusions. Accountability encourages better documentation, greater consideration of alternative explanations, and less reliance on unsupported initial judgments. Process accountability is especially useful because it evaluates how auditors reach a conclusion rather than focusing only on the outcome (Phang & Fargher, 2019). Personal visibility strengthens this mechanism. Identifying the responsible engagement partner makes audit decisions traceable and increases the reputational consequences of weak professional conduct. Evidence from the KPMG examination scandal shows that partner identification can reveal individual credibility problems that may remain hidden behind the reputation of the audit firm (Abbott et al., 2023). Regulatory inspections also strengthen accountability by encouraging audit firms to increase effort and correct weaknesses across both inspected and related engagements (Aobdia, 2018; Krishnan et al., 2017). Accountability remains effective only when oversight is independent and consistently enforced. Political connections and regulatory influence may reduce the severity or credibility of inspection outcomes (Knechel & Park, 2022). Excessive outcome pressure may also encourage defensive documentation and mechanical compliance rather than thoughtful judgment. Nevertheless, meaningful sanctions for misconduct can discourage unsupported decisions because enforcement may damage auditors' careers and restrict their professional activities (Krishnan et al., 2025). Audit firms should therefore combine clear responsibility, independent review, traceable documentation, proportionate sanctions, and constructive feedback.

The results show that time budget pressure positively affects audit quality, supporting H3. This finding suggests that reasonable deadlines may function as performance discipline. A clear time budget can improve planning, focus attention on high-risk accounts, reduce unnecessary procedures, and strengthen team coordination. Time pressure may therefore increase efficiency when budgets remain realistic, and auditors have sufficient competence, staffing, and organizational support. This result should not be interpreted as evidence that stronger pressure always improves quality. Severe deadline compression can reduce the time available for collecting and evaluating evidence, weaken earnings quality, and increase reporting delays (Lambert et al., 2017; Singh et al., 2022). Excessive workloads may also reduce audit quality when auditors work long hours or divide their attention across several clients (Christensen et al., 2021). The positive effect found in this study is therefore more consistent with moderate challenge pressure than with excessive workload pressure.

Moderate pressure can motivate auditors to organize their work efficiently, whereas extreme pressure can create stress, coordination problems, and premature completion of procedures. Audit-team stress may spread across members, while workload imbalance can reduce senior-auditor involvement during critical stages of the engagement (Annelin & Svanström, 2022; Heo et al., 2021). Competing clients, administrative responsibilities, and outside career opportunities may further distract auditors and weaken the attention devoted to the focal engagement (Ege et al., 2024; Afzali et al., 2025). The positive result may therefore reflect effective time-budget management among the sampled firms. Audit firms should use risk-sensitive budgets, compare actual and planned hours, redistribute workloads during peak periods, and preserve sufficient review time. Time budgets should guide efficient execution, not restrict the evidence required by professional standards. Audit quality improves when deadlines promote focus, but it declines when time constraints override professional judgment.

CONCLUSION AND FURTHER STUDY

The findings confirm that auditor competence, accountability, and time budget pressure positively influence audit quality in public accounting firms in East Jakarta. Competence improves auditors' ability to identify risks, evaluate evidence, and perform appropriate audit procedures,

while accountability strengthens professional responsibility, objectivity, and commitment to reliable reporting. Time budget pressure also improves audit quality when it functions as a manageable performance discipline that promotes planning, focus, and efficiency rather than excessive workload. These results support agency theory by showing that capable, accountable, and efficiently managed auditors can reduce information asymmetry and constrain opportunistic managerial behavior.

This study is limited by its focus on public accounting firms in East Jakarta, its cross-sectional design, and its reliance on self-reported perceptions, which restrict causal interpretation and generalizability. Future studies should include broader geographic areas, longitudinal or multi-source data, and additional determinants such as independence, objectivity, professional ethics, skepticism, workload, and organizational support. Public accounting firms should strengthen continuous professional development, establish clear accountability and review mechanisms, and design realistic, risk-based time budgets. These measures can improve audit efficiency without allowing deadlines to weaken evidence collection, professional judgment, or compliance with auditing standards.

ETHICAL DISCLOSURE

All participants provided written informed consent prior to participation. They were informed about the study's purpose, their voluntary participation, the right to withdraw at any time, and the confidentiality of their responses.

CONFLICT OF INTERESTS

The authors declare no conflict of interest.

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