Jurnal Akuntansi dan Auditing Indonesia
https://journal.uii.ac.id/JAAI

Determinants of audit quality during the Covid-19 pandemic

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ARTICLE INFO

Article history:
Received 2023-10-14
Accepted 2024-12-07
Published 2024-12-19

Keywords:
audit risk, *audit complexity*, *auditor motivation*, *audit quality*, *time budget pressure*.

DOI:
https://doi.org/10.20885/jaai.vol28.iss2.art3

ABSTRACT

This study aims to determine the effect of audit risk, time budget pressure, auditor motivation, audit complexity, and professional skepticism on audit quality during the COVID-19 pandemic. The study population was public accountants who worked at public accounting firms and had performed auditing. A purposive sampling technique was used to select a sample of 55 participants. Data were collected using a questionnaire that had been tested for validity and reliability. Multiple regression was used to analyze the data. The results of this study indicated that audit risk, time budget pressure, and audit complexity had negative effects on audit quality. Meanwhile, auditor motivation and professional skepticism were shown to have positive effects on audit quality. The findings of this research suggest that audit risk, time budget pressure, and audit complexity should be minimized to maximize audit quality. Meanwhile, auditor motivation and professional skepticism should be maximized to achieve audit quality.

Introduction

The COVID-19 pandemic has had a major impact on human life, including limiting people's movement to reduce direct contact with infected individuals. The Indonesian government responded by implementing large-scale social restrictions, causing many changes in daily activities, such as work patterns. Initially, employees performed their duties in a traditional office setting (work from office), but during the pandemic, many switched to remote work from home (work from home). The COVID-19 pandemic has also affected the auditor's work mechanism in carrying out and implementing the audit process. As a result, the world of auditing has adopted a new audit approach with the help of technology: remote auditing. In remote auditing, the audit is carried out partially or completely outside the location being audited. The COVID-19 pandemic has resulted in enormous pressure on auditors and accountants to find alternative ways to collect audit evidence and complete engagements (Appelbaum et al., 2021).

Remote auditing is a process in which auditors use data analytics to assess and report the accuracy of financial data and internal controls, collect electronic evidence, and interact with auditees, regardless of the physical location of the audit (Teeter et al., 2010). By implementing remote auditing, auditors are expected to maintain audit quality and obtain sufficient and appropriate audit evidence to support audit opinions.

In practice, the procedures for remote auditing do not differ significantly from the procedures for general audits. The difference lies in how the auditor meets with the client. In remote auditing, the auditor does not meet with the client in person. The auditor must be familiar with working in remote conditions and use technology to the best of their ability (Jusuf, 2021). Direct audit procedures are only used when the auditor is required to perform a verification procedure. An example of this is inventory verification conducted in the audit of PT Bentoel. As an auditee entity, PT Bentoel International Investama, Tbk has a considerably reliable enterprise business system called SAP (Systems Applications and Products), which provided substantial support for auditors during the pandemic. The auditor still had to come to the office of PT Bentoel in Malang by complying with health protocols, but it was only for a short period of time. Regarding inventory stock count, the auditor still visited the location of inventory in the city, while for assets outside the city, a physical check was carried out virtually (Wicaksono, 2021).

To ensure the smooth implementation of audit procedures using remote auditing, it is necessary to maximize the use of technology, ensure effective communication with the client, and secure free access to client data. In the implementation of remote auditing, certain considerations must be taken into account, including accuracy, relevance, reliability, completeness, awareness of security network to prevent from hackers, ability to set flexible schedules, and to prepare for the possible changes in the implementation on a permanent basis (Tsiac, 2020).

Remote auditing helps ease the work of auditors and make it more flexible by saving time and costs, although some audit procedures still require physical observation (Shneyder, 2020). However, among the disadvantages are the

P ISSN 1410-2420 | E ISSN 2528-6528

fact that the auditor cannot interact and communicate directly with the auditee and that it is impossible to conduct physical observation, which could lead to fraud. In addition, network problems or signal and internet may exacerbate the problem if the client is located in an inaccessible are, thereby hampering remote auditing. Signal and internet problems also have the potential to cause cybercrime, as they allow third parties to eavesdrop.

Remote auditors must ensure that they comply with existing standards and must stay alert from any frauds. Thus, remote auditing must meet standards and ensure high quality by following audit standards, as implemented in direct audit. For example, the backtracking process is still carried out if the physical inventory count is not attended by the auditor. If inventory is held by a third party, the auditor may use confirmation procedures if physical inspection is not possible (Appelbaum et al., 2021).

An audit is considered to be of high quality if it can provide reliable financial reporting and can serve as a basis for stakeholder decision making. Audit quality indicates the likelihood that the auditor will find and report a material misstatement in the client's accounting system (De Angelo, 1981). According to the Audit Accountant Professional Standards, an audit is considered good if the auditor adheres strictly to applicable standards and the code of ethics.

A high quality audit is characterized by its ability to identify or discover material misstatements in the financial statements. Misstatements are considered material if they influence the economic decisions of users of financial statements (Tuanakotta, 2014). Auditors must use professional skepticism, as an attitude of critical questioning and evaluation of all audit evidence to detect misstatements. Accountants must follow the standards set by the Indonesian Institute of Public Accountants (IAPI) when providing services. According to Law no. 5 of 2011, accountants must serve clients in accordance with the Public Accountant Professional Standards (SPAP). The objective of an audit is to reduce audit risk to the lowest level that the auditor can tolerate. Audit risk is the risk of providing an incorrect opinion on financial statements, leading to the assessment that the financial statements are free of material misstatements when they are not. Audit risk consists of inherent risk, control risk, and detection risk (Tuanakotta, 2014). Accountants and auditors must have a certain level of professional knowledge and expertise to ensure that they provide services in a professional and competent manner. They must also act carefully in accordance with applicable standards and statutory regulations (IAI, 2020).

This research investigated various factors that influenced audit quality during the COVID-19 pandemic from 2020 to 2022. The independent variables were audit risk, time budget pressure, auditor motivation, audit complexity, and professional skepticism. This research is a development of previous research. The independent variables used in previous research are budget pressure, risk of error, and audit complexity (Muhshyi, 2013). There are several differences between this research and previous research. First, this research focuses on the COVID-19 pandemic period, a time when auditors faced significant challenges in conducting audits. Second, this research used a sample of auditors from public accounting firms in D.I. Yogyakarta Province, while Muhshyi's research used a sample of accountants and auditors from DKI Jakarta Province. Third, this research adds two new independent variables: auditor motivation and auditor professional skepticism. The Public Accountant Professional Standards (SPAP, 2016) state that professional skepticism is an attitude that consistently takes the form of always questioning and evaluating audit evidence critically. Adopting this attitude is expected to improve audit quality (Savira & Ramadhan, 2021). Likewise, the auditor's motivation is also expected to improve audit quality (Gaffar & Dahlan, 2020).

Literature Review

Agency Theory

Agency theory explains the relationship between a manager or agent and an investor or principal (Jensen & Meckling, 1976). This relationship creates risks because the agent may act in their own interests, rather than the interests of the principal. There are three assumptions about human nature that are relevant to agency theory. The first is self-interest: humans are naturally motivated to act in their own best interests (Eisenhardt, 1989). The second is bounded rationality: humans have limited ability to process information and make rational decisions. The third is risk aversion: humans tend to avoid risk. Because of these assumptions, Eisenhardt (1989) argued that agents are likely to be opportunistic, meaning that they will tend to prioritize their own interests over the interests of the principal. For example, an agent may prepare inaccurate or incomplete financial reports in order to meet their own personal goals.

Expectancy Theory

Vroom's expectancy theory explains how enthusiasm arises from within an individual due to the expectation that the final result will follow their actions (Vroom, 1967). In other words, expectancy theory refers to self-motivation based on the idea that people are more likely to be motivated if they believe that their efforts will lead to desired outcomes. Expectancy theory focuses on three relationships. The first is effort-performance: the relationship between how much effort a person puts into a task and how well they perform on that task. The second is

performance-reward: the relationship between how well a person performs on a task and the rewards they receive. The third is reward-goal: the relationship between the rewards a person receives and their personal goals. It is at this level that organizational rewards have appeal and meet the personal needs or goals of the individual (Robbins & Judge, 2012).

Audit Quality

Audit quality is the ability of an auditor to identify and report misstatements in a client's accounting system. Auditors must adhere to audit standards and ethical codes (De Angelo, 1981). Auditors need to consider important factors to improve audit quality. These factors include: incentives, uncertainty, uniqueness, process, and judgment (Knechel et al., 2013).

In Indonesia, according to Law no. 5 of 2011, Public Accountant Professional Standards (SPAP) serve as the essential guidelines for auditors. SPAP are a set of standards that are used as quality benchmarks for auditing. Audit quality is used as a tool to assess the audited entity's financial statements, identify material misstatements in the client's financial statements, and use them as adjustments, which will then be provided to the auditor to report (De Angelo, 1981).

Hypotheses Development

Audit risk is the risk when an auditor fails to express an unqualified opinion on financial statements that are materially misstated. Before conducting an audit, it is important to conduct a risk assessment to identify the risks that may arise during the audit. Auditors must assess and analyse the risks they face when designing and planning audit procedures. By considering the risks, auditors can conduct audit procedures more effectively and efficiently.

Low audit risk indicates that the auditor has a low level of uncertainty about the financial statements. Conversely, high audit risk indicates that the auditor has a high level of uncertainty. When audit risk is high, the auditor may need to perform more extensive audit checks (Julianto et al., 2016). However, auditors also have to deal with limited time and cost budgets. Research (Muhshyi, 2013) has shown that auditor behavior can be motivated and influenced by time budget pressure, which can lead to a decline in audit quality.

Auditors face various risks during the audit process, and the time budget set by managers can also affect audit quality. Risk in auditing means that the auditor accepts a degree of uncertainty of certain aspects in the implementation of the audit (Suryo, 2017). This uncertainty has an impact on audit quality. Time budgets tend to increase the likelihood of deviations, such as failure to thoroughly carry out audit procedures (Pratama & Merkusiwati, 2015). This can lead to lower audit quality. Based on the above discussion, the following hypothesis is proposed:

H_1: Audit risk has a negative effect on audit quality.

Time budget pressure is a situation where auditors are under strong pressure to complete audit procedures within the budgeted time frame. This can lead to decreased activity and efficiency in auditing activities. Time budget pressure is a potential cause of reduced audit quality (Suryo, 2017). This is because time budget pressure can lead to auditors reducing compliance with audit procedures. Based on the above discussion, the following hypothesis is proposed:

H_2: Time budget pressure has a negative effect on audit quality.

Motivation that comes from within a person is called intrinsic motivation. Meanwhile, motivation that comes from outside forces is called extrinsic motivation (Nickerson & Mcleod , 2023). Goal and reward can be a person's motivation. Reward provided by the organization in the form of awards for work results indirectly encourages individuals, including auditors. An auditor's motivation can encourage the auditor to work well, which in turn contributes to a higher quality audit. Research by Efendy (2010), Hanjani (2014), and Kuntari et al. (2017) found that auditor motivation has a significant positive impact on audit quality. Based on the above discussion, the following hypothesis is proposed:

H_3: Auditor motivation has a positive effect on audit quality.

Audit complexity is an auditor’s personal perception of the challenges that arise while carrying out audit tasks (Muhshyi, 2013). Increasing audit complexity will tend to reduce audit quality (Gayatri & Yuniasih, 2021). Research by Nurbaiti and Prakasa (2022) also confirms that task complexity has a negative effect on audit quality. Thus, the following hypothesis can be put forward:

H_4: Audit complexity has a negative effect on audit quality.

According to the Indonesian Institute of Accountants (IAI, 2020), professional skepticism is an attitude that auditors must have when carrying out their duties. Auditors must always question everything related to the audit process and critically evaluate all audit evidence. This is especially important for remote audits during the

COVID-19 pandemic, where auditors must collect appropriate and sufficient evidence to minimize audit risks.

To apply professional skepticism effectively, auditors must use their professional judgment. This means being able to identify and assess the risks of material misstatement in the financial statements (Arnold, 2020). Professional skepticism has a significant positive impact on audit quality (Purwaningsih, 2018). This is because auditors who are professionally skeptical are more likely to detect and prevent material misstatements. Based on the above discussion, the following hypothesis can be put forward:

H_5: Professional skepticism has a positive effect on audit quality.

The research framework for this study is based on the following concepts:

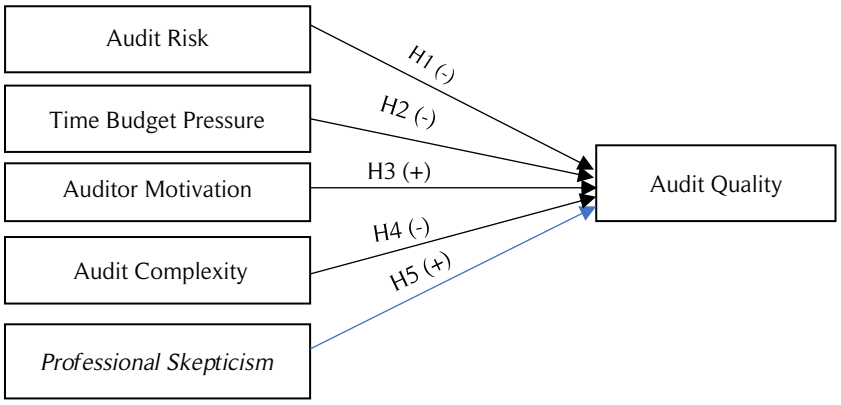

Figure 1. Research Model

Research Method

The population of this study was all public accounting firms (KAPs) located in the D.I. Yogyakarta area. The sample consisted of public accountants who worked at KAPs and conducted audit practices during the COVID-19 pandemic from 2020 to 2022. The purposive sampling technique was used to select the sample. This technique involves selecting participants based on specific criteria. In this case, the criteria specified that the participants must be public accountants who worked at KAPs and conducted audit practices during the COVID-19 pandemic. Meanwhile, data were collected by distributing questionnaires via the KAPs' official emails. Each statement in the questionnaire was measured using a Likert scale with the following answer options: 1 for strongly disagree (SD), 2 indicating disagree (D), 3 for neutral (N), 4 for agree (A), and 5 indicating strongly agree (SA).

The dependent variable in this research was audit quality. To measure audit quality an instrument developed by Kurniawan was used (Kurniawan, 2016). The independent variables consisted of audit risk, time budget pressure, auditor motivation, audit complexity, and professional skepticism. To measure audit risk variables, we used the measurement instruments developed by Alfa (Alfa, 2012). Audit risk indicators refer to the Statement of Auditing Standards (PSA) Section 312, which delineates the assessment of audit risk and materiality encountered by auditors during the auditing process. Audit risk includes inherent risk, control risk, and detection risk. To measure time budget pressure, we used a measurement instrument developed by Kurniawan (2016) and (Zahier et al., 2020).

To measure audit motivation, we employed measurement instruments in the form of seven statements to illustrate the auditor's level of awareness of their efforts and commitment to delivering their best performance. To measure audit motivation variables, we adopted a questionnaire developed by Oktavia (Oktavia, 2018). We used measurement instruments previously developed by Kurniawan (2016) and Zahier et al. (2020) to measure audit complexity. To measure professional skepticism, we used a measurement instrument developed by Ramaraya (Ramaraya Koroy, 2008).

Results and Discussion

The data in this study were collected using a questionnaire distributed to 12 Public Accounting Firms in the Special Region of Yogyakarta listed in the directory published by the Indonesian Institute of Public Accountants (IAPI) in 2022. From the questionnaires distributed, 59 questionnaires were returned. Of this number, 4 questionnaires did not meet the criteria, leaving 55 questionnaires suitable for processing. In this research, there were difficulties in collecting data due to social distancing measures and the enforcement of large-scale social restrictions during the Covid 19 pandemic.

The respondents were predominantly female (50.9%), aged 21-35 years (92.8%), while the remaining 4 (7.2%) were aged over 35 years. Most respondents (24 people) were senior auditors (43.6%) or junior auditors (52.8%), and had a bachelor's degree (80%), while the remaining had a master's degree (9.1%) and a level 3 diploma

(10.9%). The majority of respondents had less than 3 years of experience (60%), while the remaining 18.2%, 10.9%, and 10.9% had worked for 5-10 years, 3-5 years, and more than 10 years, respectively. During the COVID-19 pandemic, most respondents (35 people) worked from office (63.6%), while some worked from home (29.1%) or both (7.3%).

Table 1. Descriptive Statistics

Variables n	Minimum	Maximum	Mean	Std. Deviation
Audit Quality 55	2.67	4.00	3.2485	0.36442
Audit Risk 55	1.83	4.00	2.7722	0.43400
Time Budget Pressure 55	2.50	4.00	3.1525	0.44682
Auditor Motivation 55	2.71	4.00	3.1035	0.30344
Auditor Complexity 55	2.33	4.00	3.1818	0.42632
Professional Skepticism 55	2.33	4.00	2.9715	0.32164

Table 1 shows the dependent and independent variables in this study. The n value is the number of valid data totaling 55 obtained from a sample of auditor who worked at a public accounting firm in Yogyakarta during the Covid 19 pandemic. The table shows the average (mean), minimum value, maximum value, and standard deviation value.

The validity of the research instrument was assessed using IBM SPSS Statistics 25. The data from 55 respondents were used to calculate the validity of the instrument. The validity of each statement item was determined by comparing the r-count and r-table values, where r-table = 0.266 (df = N-2, 55-2 = 53 at $\alpha = 0.05$). A statement item was considered valid if the r-count was greater than the r-table value. All of the questions in the questionnaire were found to be valid, as the r-count value for each question was greater than the r-table value. This indicates that all of the questions can be used in the research.

The reliability of the audit variables was assessed using Cronbach's alpha. All of the Cronbach's alpha values were above 0.70, which indicates that the instruments are reliable. This suggests that the instruments consistently measure the same construct. In other words, the results of the reliability test show that the audit variables can be used with confidence in this research.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Result
Audit Risk	0.898	Reliable
Time Budget Pressure	0.840	Reliable
Auditor Motivation	0.840	Reliable
Audit Complexity	0.776	Reliable
Professional Skepticism	0.910	Reliable

All of the classical assumptions were met in this study. The Kolmogorov-Smirnov test showed that the research residuals were normally distributed with a significance value greater than 0.05 at (0.328>0.05). The multicollinearity test showed that there was no multicollinearity in the data, as indicated by all variables having a tolerance value above 0.1 and a VIF value below 10. The heteroscedasticity test showed that the regression model did not exhibit heteroscedasticity as shown by a significance value greater than 0.05. Therefore, the results of the classical assumption tests indicate that the regression model is valid and can be used to draw reliable conclusions about the relationship between the independent and dependent variables.

The results of the multiple linear regression analysis are shown in Table 3. The following multiple linear regression equation was obtained from the results:

$$Y = 2.802 - 0.197X1 - 0.168X2 + 0.480X3 - 0.204X4 - 0.229X5 + e$$

Table 3. Results of Hypothesis Testing

Hypothesis	B	Sig.	Result
(Constant)	2.802	0.000	
Audit risk has a negative effect on audit quality.	-0.197	0.011	H1 supported
Time budget pressure has a negative effect on audit quality.	-0.197	0.029	H2 supported
Auditor motivation has a positive effect on audit quality.	0.480	0.000	H3 supported
Audit complexity has a negative effect on audit quality.	-0.204	0.022	H4 supported
Professional skepticism has a positive effect on audit quality.	0.229	0.021	H5 supported

a. Dependent Variables: Audit Quality

Table 4. Coefficient of Determination Test Results (R^2)

R	R Square	Adjusted R Square	Std Error of the Estimate
0. 845[a]	0.714	0.685	0.20456

a. Predictors: (Constant), Professional Skepticism, Audit Risk, Motivation Auditor, Time Budget Pressure, Auditor Complexity

The adjusted R2 value in this study was 0.685, indicating that the audit risk variables, time budget pressure, auditor motivation, audit complexity, and professional skepticism explain 68.5% of the variation in audit quality. The remaining 31.5% of the variation is explained by other factors that are not included in the model.

Table 5. F Test Results

Model	Sum of Squares	Df	Mean Squares	F	Sig
Regression	5.121	5	1.024	24.477	0.000[a]
Residual	2.050	49	0.042		
Total	7.171	54			

The F test (goodness of fit) was found to have a significance value of 0.000, which is less than 0.05. This suggests that the regression model is a good fit to the data, and all independent variables are able to predict the dependent variable well.

Discussion

The effect of audit risk on audit quality

The study found that the t-value for the audit risk variable was -2.641 with a significance value of 0.011, which is less than 0.05. This indicates that the results are statistically significant and that we can reject the null hypothesis, which states that audit risk has no effect on audit quality. The regression coefficient for the audit risk variable was -0.197, which is negative. This indicates that for a one-unit increase in audit risk, there is a 0.197-unit decrease in audit quality.

Before starting an audit, auditors must assess the risks that could affect the design and planning of audit procedures. Auditors are required to assess and analyze these risks when designing and planning audit procedures. By considering the risks that may arise, auditors can conduct audit procedures effectively and efficiently. Low audit risk indicates that the auditor is likely to encounter a lower level of uncertainty. Conversely, high audit risk suggests that the auditor is likely to experience a higher level of uncertainty and may need to perform more extensive audit checks (Julianto et al., 2016).

The results of this study showed that audit risk had a negative effect on audit quality. This indicates that the higher the audit risk, the lower the audit quality. This is because audit risk increases the uncertainty that the auditor will encounter. As a result, the auditor needs to carry out more extensive audit checks, which can reduce the efficiency and effectiveness of the audit. The results of this study are consistent with those of previous research on the relationship between audit risk and audit quality. The results of this study also support those of previous research by Pratama and Merkusiwati (2015), which found that audit risk has a negative effect on audit quality.

Although technology has facilitated many continuous evidence collection processes in remote audits, there remain specific tasks for accountants that require physical audits, such as observation, interviews, document collection, and investigation. This process of gathering audit evidence, for example related to its process flow, often requires physical presence to verify relevant statements about existence, occurrence, and assessment (Appelbaum et al., 2021).

The effect of time budget pressure on audit quality

The results of the study showed that time budget pressure had a negative effect on audit quality. This suggests that the greater the time budget pressure, the lower the audit quality. The study found that the time budget pressure variable was statistically significant, with a t-value of -2.251 and a significance value of 0.029, which is less than 0.05. This indicates that the null hypothesis can be rejected, which states that time budget pressure has no effect on audit quality. The regression coefficient for the time budget pressure variable was -0.168, which was negative. This indicates that for a one-unit increase in time budget pressure, there is a 0.168-unit decrease in audit quality. In other words, the results of the study showed that time budget pressure had a significant negative effect on audit quality. Time budget pressure is a situation where the auditor is under pressure to complete the audit within a certain amount of time. This can lead to the auditor taking shortcuts or reducing the scope of the audit, which can reduce the quality of the audit. This finding is consistent with that of previous research on the relationship between time budget pressure and audit quality. For example, a study by Chen et al. (2021) found that time budget pressure

has a negative and significant effect on audit quality through the ethics of auditors working at public accounting firms in Surabaya.

The effect of auditor motivation on audit quality

The auditor motivation generated a t value of 4.845 with a significance value of 0.000, which was less than 0.05 (0.000<0.05), and the regression coefficient had a positive value of 0.480. This result proves that the first hypothesis, that auditor motivation has a positive effect on audit quality, is accepted. A highly motivated auditor is likely to perform at their best, which will result in high quality audit. This is in line with previous research conducted by Efendy (2010), Hanjani (2014), and Kuntari (2017), which revealed that auditor motivation has a significant positive impact on audit quality. This finding also corroborates previous research conducted by Hanjani (2014), highlighting that auditor motivation has a significant positive influence on audit quality.

The effect of audit complexity on audit quality

The audit complexity generated a calculated t value of -2.373 with a significance value of 0.022, which was less than 0.05 (0.022<0.05), and the regression coefficient had a negative value of -0.204. This result proves that the first hypothesis, indicating that audit complexity has a negative effect on audit quality, is accepted. Audit complexity refers to an auditor's personal perception regarding the existing difficulties in implementing audit tasks. Muhshyi (2013) held the view that complexity is important, because in carrying out audit duties, an auditor is likely to face many complex problems. Individual perception serves as the basis for assessing the level of difficulty in an audit task (Restuningdiah & Indriantoro, 2000). Auditors may exhibit dysfunctional nature upon facing an audit task with high complexity, which can reduce audit quality. This result is in line with the viewpoint expressed by Muhshyi (2013) that audit complexity has a significant effect on audit quality.

The effect of professional skepticism on audit quality

Professional skepticism generated a t value of 2.390 with a significance value of 0.021, less than 0.05 (0.021<0.05), and the regression coefficient with a positive value of 0.229. This result proves that the hypothesis stating that professional skepticism has a positive effect on audit quality is accepted. According to IAI (2020), auditors are required to maintain a professional skepticism as a fundamental attitude in their work, which involves consistently questioning all aspects of the audit process and critically evaluating all audit evidence (IAI, 2020).

To perform remote audits, such as during the COVID-19 pandemic, auditors need to obtain sufficient and appropriate evidence in order to reduce existing audit risks. Auditors are required to exercise professional judgment in audit planning and practice with professional skepticism (Arnold, 2020). In remote audits, auditors must be alert to the possibility of fraud or manipulation by clients. This is because auditors operate with a limited scope, relying on observations made through videos and cameras online. As a result, auditors are unable to perceive the broader context and can only assess the part shown by the client (Binus University, 2021).

This research result is in line with that of Purwaningsih (2018) which shows that audit quality is greatly influenced by professional skepticism. Applying appropriate professional skepticism in each audit will influence the quality audit. The results of this research corroborate those of previous research conducted by Ananda (2014), which show that professional skepticism has a significant positive effect on audit quality.

Conclusion

This research has shown that audit risk, time budget pressure, and audit complexity have a negative effect on audit quality. Meanwhile, auditor motivation and skepticism have a positive effect on audit quality. Consequently, it has been demonstrated that audit risk, time budget pressure, auditor motivation, audit complexity, and professional skepticism are key determinants of audit quality. In other words, it is implied that audit risk, time budget pressure, and audit complexity must be minimized to maximize audit quality, whereas auditor motivation and professional skepticism should be enhanced to improve audit quality. Furthermore, future research could expand on these findings by employing alternative methods, such as in-depth interviews with respondents. Such an approach may provide more comprehensive insights than those obtained through questionnaires. Additionally, further studies could explore other factors that might influence audit quality, thereby enriching the understanding of this critical subject.

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