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The Influence of Audit Complexity, Time Budget Pressure, and Auditor Competence on Audit Quality at The Inspectorate General of The Audit Board of The Republic of Indonesia

Arga Sastha, Tony Sudirgo
Universitas Tarumanagara, Indonesia
Email: arga.125239211@stu.untar.ac.id, tonys@fe.untar.ac.id

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ABSTRACT

This study aims to analyze the influence of audit complexity, time budget pressure, and auditor competence on audit quality at the Inspectorate General of the Audit Board of the Republic of Indonesia (BPK RI). The research employs a quantitative approach using a survey method involving 96 internal auditors at the Inspectorate General of BPK RI, with data analyzed through multiple linear regression using statistical software. The results indicate that audit complexity has a significant negative effect on audit quality, auditor competence has a significant positive effect, while time budget pressure has no significant effect. These findings suggest that audit quality can be improved by strengthening auditor competence and managing the complexity of audit tasks, even though time pressure is not a directly determining factor in audit implementation. These results are expected to provide useful strategic input for BPK RI in improving internal audit quality and serve as a practical reference for auditors and other supervisory institutions in managing the various factors that influence the overall quality of audit outcomes.

INTRODUCTION

The Financial Audit Board of the Republic of Indonesia (*BPK RI*) was established under the mandate to examine state finances as stipulated by law, outlined in Article 23E of the Constitution of the Republic of Indonesia in 1945. In carrying out its duties, *BPK* uses guidelines in the form of State Financial Audit Standards. These guidelines require *BPK* to comply with the code of ethics that has been set. The *BPK* audit (Mamukis *Permusyawaratan Rakyat* of the Republic of Indonesia, 2001) is intended to give adequate confidence that the financial statements do not contain significant errors. The structure of state institutions after the amendment of the 1945 Constitution can be seen through the following image.

According to Mulyadi (2022) in the book *Auditing*, an audit is a systematic process to obtain and evaluate evidence about assertions made by management to determine whether the assertions are in line with the criteria that have been set. Audit can also be interpreted as the process of collecting and assessing information to ensure that the reports made are in line with the rules imposed and provide reliable reports to interested parties (Tuanakotta, 2021). Audits are carried out to ensure that financial statements are correct and there are no errors or fraud (Mulyadi, 2022).

Audits can include compliance audits, operational audits, and performance audits, in addition to auditing financial statements, all of which are carried out with the main goal of ensuring that the company's operations are conducted properly, effectively, and in accordance with regulations (Rudianto, 2023). The important role of *BPK* in maintaining the use of the state budget is accounted for in accordance with the enforced provisions; this is carried out not only by auditing financial statements, but also by performance audits and compliance audits.

Audits can be carried out by both internal and external teams. *BPK*'s internal audit is conducted by the *BPK Inspectorate General*, hereinafter referred to as the *Inspector General*. Based on *BPK RI Regulation Number 1 of 2025* concerning the Organization and Work Procedures of *BPK* Implementers, the *Inspector General* is responsible for internal supervision which includes insurance and advisory. Insurance includes review, monitoring, examination, and evaluation activities, while advisory includes education, mentoring, and consideration activities related to how *BPK* carries out its duties and functions, manages its organization, manages risks, and implements an internal control system in all activities implemented.

When the audit objectives are achieved, it is expected to create good governance. Good governance emphasizes the principles of transparency, accountability, responsiveness, effectiveness, efficiency, and law enforcement in carrying out an entity's business processes. It is very important for Indonesia to be able to implement good governance, especially the management of state finances that has been carried out in accordance with the principles of good governance. External auditors from *BPK* work independently to supervise and assess the performance of the government/entity, while *BPK*'s internal auditor, the *Inspector General*, monitors the internal processes to supervise the performance of *BPK* has been running well. To run good governance, not only transparency and accountability are needed, but also the role of internal auditors and external auditors is needed to provide assurance that all business process management is aligned with the regulations and standards imposed (Indrajit & Djokopranoto, 2021).

It is not easy to achieve good governance conditions; one of the challenges is the prevention of acts of corruption, collusion, and nepotism (*KKN*). The condition of *KKN* in Indonesia is still a significant problem that seems to have taken root. *KKN* can be found in many sectors, both in private companies and the government. One of the main factors that causes it is the abuse of authority and ambiguity in state financial management because officials are appointed or promoted without following procedures and ignoring the policies imposed (Salsadila, Efritadewi, & Widiyani, 2023).

BPK's external auditors have a strategic duty to monitor and ensure that financial management runs in accordance with the principles of transparency and accountability. However, efforts to eradicate corruption can also be hampered if auditors do not perform their audit/supervision function properly or are even involved in the *KKN* practice itself. The role of *BPK*'s internal auditor is also no less important, lest the internal auditor act like a firefighter who will do his job only if there is a problem, but it is hoped that *BPK*'s internal auditor can detect and prevent *KKN* actions from occurring within *BPK RI*. There are three main scopes of supervision from the *Inspector General* as the internal auditor of *BPK*: supervision of the quality of audits from *BPK* external auditors, supervision of institutional quality, and supervision of integrity enforcement for *BPK* implementers within *BPK RI*. In carrying out his duties, the *Inspector General* has the authority to have access to reliable, sufficient, relevant, and legitimate data on all activities and other matters in accordance with the provisions, provide opinions and considerations on *BPK*'s business processes as a whole, including how governance, risk management, and internal controls are running properly, as well as the authority to request information, observations, inspection of documents, records, and reports from other parties (BPK RI Decree Number 2/K/I-XIII.2/5/2021 concerning the *BPK Internal Supervision Charter*).

As an internal auditor who examines the internal performance of *BPK* implementers, it is also possible that the internal auditor is involved in fraudulent acts or *KKN*. Amid increasing demands for work efficiency and tight deadlines, internal auditors within *BPK* are often faced with high time budget pressures. This situation becomes even more challenging when audits

are conducted with a high level of complexity, such as large volumes of data, complex organizational structures, and dynamic policy changes. This condition not only requires auditors to work within a limited time, but also requires quali fied skills and competencies to still be able to carry out audit procedures thoroughly and professionally. If auditors are not competent enough or are unable to manage time pressures well, they are more likely to skip important procedures or lack optimal audit evidence. Based on the *BPK*'s internal supervision charter, to prevent this from happening, *BPK* established a committee responsible for assisting *BPK* in supervising the implementation of internal supervision carried out by the *Inspector General* and providing strategic recommendations related to future internal supervision activities, financial reporting, and follow-up on the results of *KAP* audits and peer reviews of other state audit institutions. The committee is the *Internal Audit Supervisory Committee* (*Komwas*) of *BPK*, which is directly responsible to the Chairman and Vice Chairman of *BPK*.

This study was carried out to re-examine the influence of audit complexity, time budget pressure, and auditor competence on audit quality. Researchers have previously conducted studies to investigate the variables that affect audit quality, but the results of these studies have reaped pros and cons due to differences of opinion. Based on the findings of previous research described in the background of the problem, it can be seen that studies related to audit complexity, time budget pressure, and auditor competence and their influence on audit quality have varied results. Because of these problems, the authors were encouraged to conduct a study to re-examine the relationship between audit complexity, time budget pressures, and auditors' ability to audit quality. This research is titled "The Effect of Audit Complexity, Time Budget Pressure, and Auditor Competence on Audit Quality at the Inspectorate General of the Indonesian Financial Audit Agency".

Ministries, government agencies at the regional and central levels, other state institutions, *SOEs*, *BUMDs*, *BI*, *BLU*, and other bodies or institutions that manage state money are among the parties that are the object of *BPK*'s supervision, so that *BPK* is responsible for the management of state funds managed by these entities. This audit is carried out to ensure that financial management is conducted by following applicable rules or regulations and with the principles of accountability and transparency and is not abused by the entity that manages it (Law of the Republic of Indonesia Number 15 of 2006 concerning the Financial Audit Agency). The results of *BPK*'s audit of the auditee are important documents that contain findings, opinions, and suggestions/recommendations given to the audited entity. In addition to the entities being examined, related parties such as the *DPR*, *DPD*, *DPRD*, President, Governor, Regent/Mayor will also receive reports on the results of the audit in accordance with their authority (Law of the Republic of Indonesia Number 15 of 2006).

The current complex situation is related to various *KKN* problems by government employees in Indonesia, reducing public trust in the government (Dzikron, 2021). *BPK* found many cases of corruption, collusion, and nepotism in various agencies or institutions that also manage state finances, including government institutions. Most of these cases stem from non-compliance with the law and weaknesses in the internal control system. Some examples are the finding of state financial losses by PT Indofarma and its subsidiaries worth Rp371 billion related to the provision of working capital facilities; in addition, *BPK* also revealed state losses in illegal coal mining worth Rp488.94 billion. When the Overview of the Results of the Semester Audit (*IHPS*) was submitted by the *BPK* to the leadership of the *DPR*, in *IHPS* I in 2023, 9,261 *BPK* findings were found; then in *IHPS* II in 2023, the *BPK* stated that it had succeeded in securing state money and assets of IDR 136.88 trillion.

While on the one hand *BPK* has secured state money and assets of IDR 136.88 trillion until 2023, on the other hand, it is possible that *BPK* implementers are also indicated to carry out *KKN* actions. That is where the role of the *Inspector General* as an internal supervisor is to ensure that the *BPK* organization runs well and the basic values of the *BPK* can be applied, namely integrity, independence, and professionalism.

Internal auditors must follow applicable audit standards during the audit process. Internal auditors who provide quality audit results will show that the *Inspectorate* has carried out its duties well (Octavia & Susilo, 2022). With the news about cases of irregularities in *BPK* implementations, it illustrates that the audit quality of the *Inspector General* is still not optimal. Quality audit results occur when auditors can achieve results that are in accordance with the auditing procedure. Quality audit results are very valuable to build trust from related parties to be their basis in making decisions (Sutarminingsih, 2023 in Sari, et al, 2024). There are many factors that can affect the quality of audits, some of which are due to the complexity of audits, time budget pressures, and the influence of the competence of the auditor himself.

Audit complexity can be caused by a complex organizational structure, many transactions, or other factors. Audit complexity is one of the challenges faced by auditors during the audit process. According to research conducted by Ngera, Londa, & Thalib (2022), the complexity of audits significantly affects audit quality. The more complex an audit is, the more difficult the problems will be, which results in audit activities being completed slowly, which in turn will also have an impact on the final results of the audit.

Furthermore, time budget pressure is a condition when auditors have to complete tasks within a strict time limit, which often forces auditors to complete the audit process faster than necessary. Time budget pressure is considered to be able to affect the quality of audits because the auditor may not have time to carry out all the necessary procedures (Gregori, 2022). The time budget allocated for audits is often not proportional to the workload; this triggers negative attitudes that ultimately reduce the quality of audit results (Rizal & Liyundira, 2016). Time budget pressures can trigger ineffective behaviors such as ignoring evidence or speeding up the audit process to meet predetermined deadlines.

Another factor that also has an impact on audit quality is the competence of the auditor himself. Auditor competence refers to the auditor's ability to complete audit tasks well, including knowledge, technical skills, experience, and understanding of applicable accounting and auditing standards (Marsista, Merawati, & Yuliastuti, 2021). The term auditor competency refers to the auditor's professional ability to complete audit tasks well. The quality of the audit produced is influenced by the auditor's ability; competent auditors are considered more capable of finding errors or irregularities in financial statements. Research conducted by Suryaningsih & Khabibah (2022) found that auditor competence is essential to ensure that the quality of audit results is reliable and provides accurate information for decision-making.

From the above description of audit complexity, time budget pressure, and auditor competence, research from Ulandari & Kuntadi (2024), Octavia & Susilo (2022), and Marsista, et al (2021) argues that audit complexity has a significant negative effect on audit quality. This opinion is also supported by research from Ngera, et al (2022), Jamarang, et al (2022), and Raditya, Latrini, & Widhiyani (2020). However, research from Gregori (2022), Pratiwi, Suryandari, & Susandya (2019), and Wijaya & Yulyona (2017) states the opposite, namely audit complexity does not affect audit quality. Regarding time budget pressure, several previous studies have shown that time budget pressure is an important factor that needs to be considered so that audit results remain of high quality. The research of Octavia & Susilo (2022), Ngera, Londa, & Thalib (2022), and Lestari, Sya'ban, & Nuraini (2021) provides evidence that time budget pressure affects audit quality, in line with the results of the research of Jamarang,

Kartini, & Pontoh (2022) and the research of Raditya, Latrini, & Widhiyani (2020). On the other hand, Gregori (2022), Pratiwi, Suryandari, & Susandya (2019), Munidewi, Sunarsih, & Widyantari (2021) argue that time budget pressure does not affect audit quality; the opinion that there is no effect of time budget pressure on audit quality is also supported by the research of Handoko & Pamungkas (2020) and Rizal & Liyundira (2016). Then, based on previous research, many opinions reveal that auditor competence has an important role in supporting audit quality. The results of their research argue that auditor competence affects audit quality. These researchers include Octavia & Susilo (2022), Ahmadi, Putri, & Defitri (2024), Dzikron (2021), Marviyandi, Fitrawansyah, & Abdillah (2024), Marsista, Merawati, & Yuliastuti (2021), Suryaningsih & Khabibah (2022), as well as Putri & Mardijuwono (2020). Although many researchers agree that auditor competence affects audit quality, Agus (2022), Depi, Ma'ruf, & Fitri (2021), Dewi & Budiartha (2015), and Ningsih & Sofianti (2015) have a different opinion. They concluded that the quality of the audit was not influenced by the auditor's competence.

This research contributes novelty in the field of audit through several aspects. First, this study focuses on internal auditors within the *Inspectorate General* of the Audit Board of the Republic of Indonesia (*BPK RI*), which has not been extensively researched before, thus providing a unique perspective in the context of government. Second, the study combined three key variables—audit complexity, time budget pressure, and auditor competence—simultaneously to see their effect on audit quality, which has not been widely done in similar studies. Third, the findings of this study show that the complexity of audits actually has a positive effect on audit quality, in contrast to some previous research results that stated otherwise. This indicates that *BPK RI* auditors have high adaptability in facing complex challenges. Fourth, this research provides specific practical implications for *BPK RI*, such as strengthening auditor competence and task complexity management, which can be a reference for improving the quality of internal audits. Finally, the research methodology that uses purposive sampling with strict criteria ensures the quality of respondents, thereby increasing the validity of the results. Thus, this research not only fills gaps in the literature, but also provides practical guidance for stakeholders in *BPK RI*.

Referring to the problems that have been explained earlier, the purpose of this study is to carry out an analysis on the following points: analysis of the influence of audit complexity on audit quality; analysis of the effect of time budget pressure on audit quality; and analysis of the influence of auditor competence on audit quality. This research is expected to benefit *BPK RI* as a regulator and implementer, local communities, and researchers in the future. The results of this study can enrich insights, basic facts, elements, and knowledge related to several things that affect audit quality. The benefits of this research are as follows: For the Indonesian Financial Audit Agency, with the hope of providing precise, effective, efficient, and accountable information, as well as input or contribution of thought to help the organization in improving the quality of audits. For auditors, it is expected to provide information about the components that contribute to audit quality, as well as be a consideration for auditors to be able to carry out and create high-quality audits. For the next researcher, it is hoped that this research will be able to enrich information, knowledge, and insight and contribute thoughts related to factors that affect audit quality as reference material for future research in the field of auditing.

METHOD RESEARCH

The research design is a framework of the overall research plan to prove the hypothesis (Adil et al, 2023). In this study, the design applied is quantitative with a descriptive and associative approach. According to Adil et al (2023), the quantitative approach allows

researchers to determine relationships between variables using numerical data, which are then statistically analyzed to test hypotheses. The associative approach aims to check whether the variables studied have a cause-and-effect relationship.

The design of this study also uses a survey approach to collect primary data. The survey was carried out using a questionnaire designed based on indicators that have been set for each variable. In previous research, Rizal & Liyundira (2016) revealed that surveys are an effective method to help collect information about individual perceptions and experiences related to certain phenomena.

The researcher used a data analysis tool in the form of IBM SPSS Statistics software version 30. The selection of *SPSS 30* is based on its reliable and practical ability to process quantitative data. *SPSS 30* also provides a clear and easy-to-understand display of the output, so it is very helpful in interpreting the results of the analysis precisely and systematically to support the conclusions in this study.

The population in this study is all auditors who work at the *Inspectorate General* of *BPK RI*. This study includes auditors who are active *ASN* during the research period, both those involved in financial statement audits and performance audits.

Auditors at the *Inspectorate General* of *BPK RI* have various characteristics, such as work experience as a *BPK* auditor, placement experience at *Itjen*, and specialization in certain fields. The population was chosen because of its relevance to the focus of the research. As explained by Adil et al (2023), a population is a group of individuals or objects with certain characteristics related to the research, thus allowing for representative data collection.

The sample selection in this study is purposive sampling. This method was chosen because this study requires a sample with certain characteristics or criteria that are in accordance with the purpose of the research. According to Adil et al (2023), purposive sampling is a method used to select respondents based on certain considerations, such as experience, involvement in certain activities, or positions related to research. The sample selection criteria in this study include:

a. Employees of the *Inspectorate General* of *BPK* with the functional position of auditor or employee of the *Inspector General* who have at least two years of audit experience.
b. Employees of the *BPK Inspectorate General* who were directly involved in the audit process during the research period.
c. Employees of the *BPK Inspectorate General* who are willing to fill out the questionnaire completely and objectively.

These criteria are set to ensure that respondents understand the variables in the study, such as audit complexity, time budget pressure, and auditor competence.

RESULT AND DISCUSSION

A. Test Results of Research Instruments

1. Statistics Descriptive

This section shows statistics that display the mean, minimum and maximum values, standard deviation, and number of respondents, which aims to describe the trend of the data, the distribution of data, and find out the basic characteristics of each variable studied. The table below shows the descriptive statistical results of each variable studied from 96 total respondents.

Table 1. Descriptive Statistical Results

Variabel	N	Minimum	Maximum	Mean	Hours of deviation
$X_{1.1}$	96	3	5	4.41	0.573

X 1 .2	96	3	5	4.43	0.538
X 1 .3	96	3	5	4.27	0.607
X 1 .4	96	1	5	4.21	0.739
X 1	96	13	20	17.31	2.043
X 2 .1	96	1	5	3.48	0.894
X 2 .2	96	1	5	3.44	1.131
X 2 .3	96	1	5	2.57	0.981
X 2 .4	96	1	5	3.48	1.046
X 2 .5	96	1	5	3.57	0.843
X 2 .6	96	1	5	2.72	1.083
X 2	96	8	30	19.26	3.602
X 3 .1	96	2	5	4.48	0.580
X 3 .2	96	2	5	3.99	0.801
X 3 .3	96	4	5	4.76	0.429
X 3 .4	96	3	5	4.67	0.496
X 3 .5	96	3	5	4.51	0.562
X 3 .6	96	3	5	4.54	0.560
X 3 .7	96	2	5	4.42	0.643
X 3 .8	96	3	5	4.50	0.523
X 3 .9	96	3	5	4.23	0.607
X 3 .10	96	3	5	4.48	0.542
X 3	96	34	50	44.57	4.249
And.1	96	2	5	4.53	0.580
And.2	96	4	5	4.68	0.470
And.3	96	3	5	4.65	0.502
And.4	96	3	5	4.61	0.510
And.5	96	4	5	4.76	0.429
And.6	96	4	5	4.61	0.489
And.7	96	1	5	4.25	0.846
And.8	96	1	5	4.25	0.781
And.9	96	3	5	4.55	0.521
And.10	96	4	5	4.67	0.474
And	96	37	50	45.56	4.207

Based on descriptive statistical analysis through tables, it can be seen that all variables in this study show an average value that tends to be high. In the audit complexity variable (X1), the four indicators showed an average value above 4.0 and 17.31 for the total X1, which indicates that auditors at the Inspectorate General felt that the audit work they carried out was quite complicated and challenging, but they were still able to carry out audit procedures well. Furthermore, in this audit complexity variable, the minimum answers of respondents for X1.1, X1.2, and X1.3 are 3 and the maximum is 5, for questions X1.4 the minimum is senila 1 and a maximum of 5, and for the total variable X1 has a minimum value of 13 and a maximum value of 20. The total value of the standard deviation of 2.043 is relatively low, this shows that the perception among auditors of audit complexity can be said to be quite uniform, so it can be concluded that this complexity is an almost equal experience felt by all respondents.

Meanwhile, the time budget pressure variable (X2) showed a more varied distribution of data. The average score for this variable is in the range of 2.57 to 3.57 and the average total X2 is 19.26, indicating that some auditors still feel time pressure as an obstacle in the audit process. Furthermore, in this time budget pressure variable, the minimum and maximum answers of respondents for X2.1 to X2.6 have the same values, namely a minimum of 1 and a maximum of 5. The standard deviation in the time budget pressure variable is in the range of 0.843 to 1.131 and the total deviation value is 3.602 which supports that the perception related

to time pressure is not uniform, there are some auditors who feel that they are being chased by time, while some other auditors feel that the work/audit time is still sufficient. This shows the need for more effective time management so that the pressure does not negatively impact the audit results.

Furthermore, for the auditor competency variable (X3), the average score on questions X3.1 to X3.10 was in the range of 3.99 to 4.76 with a total average of X3 of 44.57, which reflects that the majority of auditors view that their colleagues have high competence, both in terms of knowledge, technical skills, and professional ethics. Furthermore, in this auditor competency variable, the minimum answer is mostly 2 and 3, although especially question X3.4 has a fairly high minimum score of 4 and the total minimum score is 34. The maximum score of the respondents for all these questions is the same, which is worth 5 and the maximum total score is the full score, which is worth 50. The standard deviation value on all these questions is below the value of 1, this low value shows that the perception of the auditors General is relatively consistent. This condition shows that auditor competence is one of the main supporting factors for audit quality within the Itjen.

Finally, the audit quality variable (Y) also showed quite high results with an average score in each question > 4, the average score range from questions Y.1 to Y.10 was 4.25 to 4.76 and the average total was 45.56. Although it has a relatively high average value, the drinking value of this variable is classified as varied from a minimum value of 4 to the lowest minimum value of 1. This variable shows the same maximum value for all questions which is 5 and the total maximum value is 50. The respondents' view of audit quality was quite uniform as reflected in the standard deviation value of less than 1. This means that the quality of the audit carried out by the Inspector General has met the expectations of auditors, both from the initial stage to the reporting of audit results, although continuous efforts are still needed to maintain and improve this quality in the future.

From the results of descriptive statistics in general, it can be seen that auditors feel that the complexity of audits and the ability of auditors are two things that play an important role in the execution of their duties. On the other hand, time budget pressure is still felt as an obstacle that needs to be overcome with better management.

a. Reliability Test Results

The table below is the result of the reliability test of all variables in this study.

Table 2. Reliability Test Results

Variabel	Cronbach's Alpha	N of Items	Information
Audit Complexity (X1)	0.844	4	Reliable
Time *Budget Pressure* (X2)	0.643	6	Reliable
Auditor Competencies (X3)	0.903	10	Reliable
Audit Quality (Y)	0.903	10	Reliable

Based on the results of the reliability test using SPSS on the Audit Quality variable (Y) consisting of 10 question items, a Cronbach's Alpha value of 0.903 was obtained. With an alpha value of 0.903, it can be said that the consistency of each of the question items is quite strong, meaning that the respondents' answers to each question are correlated and stable if the measurements are taken repeatedly. In addition, this reliability value also indicates that the Audit Quality variable can be trusted as a measuring tool in this study, so that the results of subsequent analysis using this variable have a reliable and consistent basis. When compared to other variables in the study, the Audit complexity variable (X1) had an alpha value of 0.844 with 4 statement items, which indicates that the questions in this variable are consistent with each other and are able to measure aspects of complexity stably. Time budget pressure (X2)

although it has the lowest alpha value of 0.643 with 6 items, this variable is still declared reliable because it is above the minimum threshold. This suggests that although time budget pressures have a slightly greater variation in understanding among respondents, in general these variables are still reliable to describe respondents' real conditions. Meanwhile, the auditor competency variable (X3) recorded a high alpha value and was equal to the alpha value in the audit quality variable (Y), which was 0.903 with 10 question items, which reflected that each question in this variable was very consistent with each other and was able to strongly capture respondents' perception of auditor competence. This result indicates that the entire questionnaire is structured with a strong structure and is able to provide an accurate picture of the conditions of the variables in the study.

2. Classic Assumption Testing

a. Normality Test Results

The normality test was carried out to find out whether the data in the regression model, both free variables and bound variables, had a normal distribution. A regression model is said to be good if the data used spreads normally or at least close to normal. If the residue is abnormal, then the conclusions of the analysis may be wrong. To see this normality, the author uses an analysis method using graphs and statistical tests. The graph used by the author is in the form of a regression standardized residual histogram and a normal P-Plot of regression standardized residual graph, while the statistical test uses the One-Sample Kolmogorov-Smirnov Test, both graph analysis and statistics, the author uses SPSS tools to process the data.

1) Analysis Graphic Histogram Regression Standardized Residual

The following is a picture of the normality test results in the form of a standardized residual regression histogram graph in the regression model.

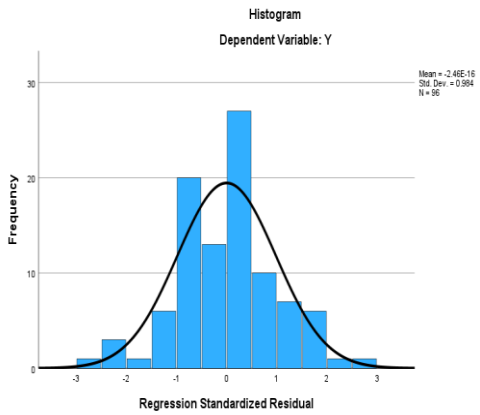

Figure 1. Graphic Histogram Regression Standardized Residual

In normality testing using standardized residual histogram graphs, it was seen that the distribution of residual data in the regression model resembled the shape of a bell-shaped curve. Most residual values are around zero, which is indicated by the histogram bar being the highest in the middle, and there are fewer residual values when approaching more extreme numbers, both in the negative and positive directions. This condition is a major feature of normally distributed data. The residual mean is close to zero, to be precise at –2.46E–16, and the standard deviation is in the range of 0.984, which suggests that the deviation from the mean line is not too far. This indicates that the spread of error or the difference between the prediction value and the actual value is quite consistent, which is one of the important conditions that indicates that the results of the analysis do not have systematic bias.

Although the graph approach cannot be used as the only benchmark, the results of the histogram graph support the findings of the statistical test. The black curved line depicting the normal distribution looks quite symmetrical and follows the pattern of the histogram bar, although there is a slight deviation on both the left and the right sides. However, these minor deviations are still tolerable because they do not interfere with the overall form of distribution. In conclusion, based on the Regression Standardized Residual Histogram graph in this study, it shows that the residual normality assumption has been fulfilled.

2) Analysis Graphic Normal P-Plot of Regression Standardized Residual

The following is a graph of the Normal P-Plot of Regression Standardized Residual which is used to test the normality of the data in the regression model.

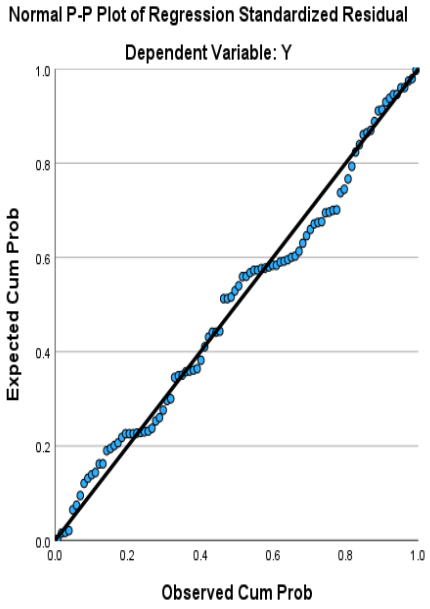

Figure 2. Graphic Normal P-Plot of Regression Standardized Residual

Another way to see if residual data from the regression model is spread normally other than with the Residual Standardized Regression Histogram Graph is to use the Residual Standardized Regression Normal P-Plot Graph. In this P-P Plot graph, the blue dots show the relationship between the observed cumulative probability and the expected cumulative probability if the data is really normally distributed. The diagonal black line represents a perfectly normal distribution. From the results of the graph above, it can be seen that most of the points are very close or right around the black diagonal line. This condition suggests that residual data tends to follow a normal distribution pattern. A few points that deviate slightly from the line can still be considered reasonable and do not amount to a violation of the assumption of overall normality, as small deviations like these often appear in real data and do not always significantly affect the model's results.

It can be concluded that the assumption of normality in the residual based on the P-P Plot analysis has been fulfilled. This is important because the validity of some statistical tests in linear regression, such as the t-test and the F-test, assumes that the (residual) error is normally distributed. Therefore, with the fulfillment of this assumption, the regression model in this study is considered good enough to be analyzed further. This is also supported by the results of the previous histogram which showed a residual distribution that was symmetrical and resembled a bell curve.

3) Analysis Statistic Kolmogorov-Smirnov

The table below shows the results of the Kolmogorov-Smirnov statistical analysis test which was used to test the normality of data in the regression model.

Tabel 3. One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			96
Normal Parametersa,b	*Mean*		0.0000000
	Hours of deviation		2.82329212
Most Extreme Differences	*Absolute*		0.077
	Positive		0.077
	Negative		-0.054
Test Statistic			0.077
Asymp. Sig. (2-tailed)[c]			0.190
Monte Carlo Sig. (2-tailed)[d]	Itself.		0.164
	99% Confidence Interval	*Lower Bound*	0.154
		Upper Bound	0.173

a. *Test distribution is Normal*.

b. *Calculated from data*.

c. Lilliefors *Significance Correction*.

d. Lilliefors' *method based on* 10000 Monte Carlo *samples with starting seed* 2000000.

The Kolmogorov-Smirnov statistical test is one of the methods used in regression analysis to evaluate whether the residual data in the regression model follow a normal distribution pattern or not. This test is important because residual normality is one of the classic assumptions that must be met in linear regression analysis. Based on the data processing results shown in the table, it is known that the significance value (Asymp. Sig. 2-tailed) of the results of the Kolmogorov-Smirnov test is 0.190. This value is above the significance threshold of 0.05, which is a common standard in statistical decision-making. Therefore, it can be concluded that the residues of this regression model do not show significant deviations from the normal distribution. This means that the distribution of data in the regression model has met the basic assumption of linear regression normality, namely residual normality. The test also included a residual mean value of 0 and a standard deviation of 2.82, which showed that the residual distribution was fairly centralized around zero. This result is also supported by the Monte Carlo Sig. (2-tailed) value of 0.164 which also exceeds 0.05. This Monte Carlo method was performed to ensure the accuracy of the Kolmogorov-Smirnov test under limited sample conditions, and the results reinforce the conclusion that the residual is normally distributed.

b. Multicolonial Test Results

The table below presents information about the results of the multiclonality test applied in the regression model.

Table 4. Multicolonial Test Results

Coefficientsa

Model		*Collinearity Statistics*	
		Tolerance	BRIGHT
1	(*Constant*)		
	X1	0.813	1.230
	X2	0.975	1.026
	X3	0.813	1.230

The multicollinearity test is one of the important stages in regression analysis that aims to evaluate whether there is a very strong relationship or a high correlation between the independent variables used in the model. If the free variables are significantly correlated with

each other, it can cause distortions in the estimation of regression parameters and reduce the accuracy of the analysis results. Based on the output shown in the table above, the value of the Variance Inflation Factor (VIF) for the three independent variables, namely X1, X2, and X3, is 1,230, 1,026, and 1,230, respectively. All of these VIF values are well below 10, which means there is no indication of multicollinearity. In addition, the tolerance rate for the three variables is also quite high, respectively 0.813, 0.975, and 0.813, all three of which exceed 0.1. These results show that the regression model used is free from the problem of multicollinearity. This means that each independent variable is able to contribute independently in explaining the Y-bound variable without overly influencing each other. This condition is very important in regression, because if multicollinearity occurs, the interpretation of the influence of each variable becomes biased or inaccurate.

c. Heteroscedasticity Test Results

The following is a scatterplot graph used to test the heteroscedasticity of data in the regression model.

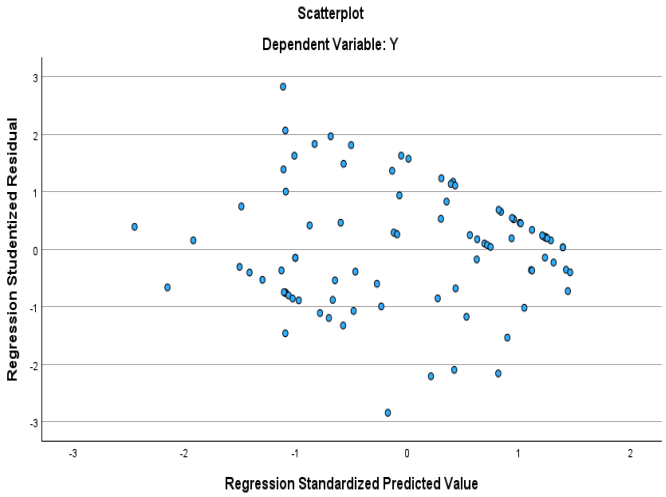

Figure 3. Scatterplot Graph on Heteroscedasticity Test

The heteroscedasticity test in the regression model was performed to detect the presence or absence of non-uniform variations in residual values across the entire data range. One way to detect it is through a scatterplot graph between the studentized residual value and the standardized prediction value. On the view of the chart above, it can be seen that the residual dots are spread randomly around the zero line and do not show the tendency of a particular pattern, such as an uptrend or a downtrend. This condition indicates that the residual variance is uniformly distributed across all predicted values, which indicates that this regression model does not contain symptoms of heteroscedasticity. Although there are some points that spread at the extreme or far from other data dissemination centers, the distribution is still within reasonable limits and does not show any significant outliers that cause bias.

3. Hypothesis Test Results

a. Multiple Linear Regression Equation Test

Table 5. Results of the Multiple Linear Regression Equation Test

Coefficientsa

Model		*Unstandardized Coefficients*		*Standardized Coefficients*
		B	*Std. Error*	Beta
1	(*Constant*)	10.765	3.529	
	X1	0.375	0.160	0.182

X2	-0.013	0.083	-0.011
X3	0.641	0.077	0.647

Referring to the results of the multiple linear regression output presented in the Coefficients table, a multiple linear regression equation can be formulated based on the value of unstandardized coefficients. Based on this data, multiple linear regression equations can be compiled with the following formula:

$$Y= 10,765+0,375X_{(1)}- 0,013X_{(2)}+ 0,641X_{(3)}$$

b. Coefficient of Determination Test (R^2)

Table 6. Determination Coefficient (R^2) Test Results

Model Summaryb

Model	R	R *Square*	*Adjusted* R *Square*	*Std. Error of the Estimate*	Durbin-Watson
1	.741a	0.550	0.535	2.869	2.056

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

b. *Dependent Variable*: Y

Based on the results of the determination coefficient test shown in the Model Summary table above, the R Square value was obtained as 0.550. This value means that the three independent variables used in the model, namely audit complexity (X1), time budget pressure (X2), and auditor competence (X3), are together able to explain the dependent variable Y of 55%, then a total of 45% (100%-55%) are influenced by additional factors outside the model that are not specifically used as the object of study in this study, but can contribute to the variation in results that appear. The R-value of 0.741 also shows that there is a fairly strong relationship between independent variables and dependent variables in the regression model constructed. The larger the value of the R Square, the greater the proportion of variable dependent variability that can be explained by the independent variables used in the study. In addition, the Adjusted R Square value of 0.535 strengthens the finding because it has been adjusted for the number of independent variables in the model and the value remains at a stable number, which is 53.5%, the remaining 46.5% is explained by other factors outside the model. Adjusted R Square is considered important because it avoids result bias due to too many predictor variables. Overall, this model can be said to be representative enough to explain the phenomenon studied, although there is still a possibility of influence from other variables that are not included in the model.

c. Simultaneous Test (F Test)

Table 7. Simultaneous Test Results (F Test)

ANOVA

	Model	*Sum of Squares*	df	*Mean Square*	F	Itself.
1	*Regression*	924.382	3	308.127	37.435	<.001b
	Residual	757.243	92	8.231		
	Total	1681.625	95			

a. *Dependent Variable*: Y

b. *Predictors: (Constant),* X3, X2, X1

Based on the results of the simultaneous test or F test displayed through the ANOVA table, it is known that the F value obtained is 37.435 with a sig level. < 0.001. Since this significance figure is far below the threshold value of 0.05, it can be concluded that simultaneously, this regression model has proven to be significant in explaining the variation of the dependent variable (Y). This means that the three independent variables analyzed in this study, namely audit complexity (X1), time budget pressure (X2), and auditor competence (X3), together have a meaningful contribution to audit quality as a bound variable. If we look at the sum of squares values, the regression value (924,382) is much greater than the residual value (757,243), which is also equal to the greater mean square regression value than the residual

mean square value. In conclusion, this F test confirms that overall, regression models involving variables X1, X2, and X3 simultaneously affect variable Y.

d. Partial Test (t-test)

Table 8. Partial Test Results (t-test)

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Itself.
		B	*Std. Error*	Beta		
1	(*Constant*)	10.765	3.529		3.051	0.003
	X1	0.375	0.160	0.182	2.344	0.021
	X2	-0.013	0.083	-0.011	-0.154	0.878
	X3	0.641	0.077	0.647	8.341	0.000

a. *Dependent Variable*: Y

From the coefficients table above, it can be explained how each variable affects separately. The following are the results of the t-test for partial analysis.

1) Partial Test on Variable X1

Based on the results of the partial test (t-test) on the audit complexity variable (X1) shown in table 4.18, it is known that the value of the non-standardized regression coefficient (B) for variable X1, namely the audit complexity, is 0.375. In addition, the significance value (Sig.) obtained from testing this variable was 0.021. Since this significance value is below the conventional threshold of 0.05, it can be concluded that the audit complexity variable significantly affects the dependent variable (Y) partially. This means that if other variables are considered fixed, then every 1 unit increase in the audit complexity will increase Y by 0.375 units. This analysis shows that an increase in audit complexity will be followed by an improvement in audit quality, according to the direction of a positive coefficient.

2) Partial Test on Variable X2

Based on table 4.18, in the variable time budget pressure (X2), the regression coefficient value of -0.013 with a significance number (Sig.) of 0.878 was obtained, which is clearly much greater than the sig level. 0.05. This indicates that statistically, variable X2 does not have a significant impact on variable Y. More deeply, this result can be interpreted that even though the auditor is under time budget pressure, this pressure does not necessarily decrease or improve the audit results or quality as measured by variable Y.

3) Partial Test on Variable X3

Based on table 4.18 of the results of the partial test (t-test) on the auditor's competency variable (X3), it can be seen that this variable has a very significant influence on the dependent variable (Y). Evidence of the significant influence of this variable can be seen through the value of the regression coefficient (B) of 0.641, indicating the direction of a positive relationship between the free variable and the bound variable. In addition, the significance number (Sig.) obtained is 0.000, which is well below the significance threshold of 0.05. This means that statistically, the auditor's competence is clearly and convincingly contributing to influencing the final result on variable Y. Furthermore, the value of the positive coefficient at X3 also indicates that the relationship between the auditor's competence and variable Y is unidirectional. This means that if the auditor's competence increases, the quality of the audit will also improve.

The Effect of Audit Complexity on Audit Quality

In attribution theory, it is explained that individual behavior in carrying out tasks is influenced by internal factors and external factors. In the context of auditing, audit complexity includes external factors that can affect how the auditor completes his or her tasks. This complexity includes the complexity of the organizational structure, the number of transactions

that must be audited, and the policies that change frequently. Research by Ngera, et al, (2022), Jamarang, et al, (2022), and Raditya, et al, (2020), states that audit complexity negatively impacts audit quality. This is the basis for formulating the H1 hypothesis: The complexity of audits has a negative effect on audit quality. Based on the results of data analysis that has been carried out with SPSS version 30, it is known that the variable audit complexity (X1) has a regression coefficient of 0.375 and a significance number of 0.021. Since the significance figure does not exceed 0.05, it can be concluded that the complexity of the audit has a significant positive effect on the quality of the audit. This means that even though audit tasks are considered complex, auditors at the Inspectorate General of BPK RI are able to deal with them professionally, so that they do not lower the quality of audits but can support a more careful and in-depth audit process. These results contradict several previous studies, but show that internal auditors at BPK RI have sufficient capacity and experience to handle complex tasks without sacrificing the quality of their work. Thus, the hypotheses proposed in this study are accepted, and audit complexity has a real influence on audit quality.

The Effect of Time Budget Pressure on Audit Quality

Time budget pressure is an external condition that can affect auditor behavior and performance. When auditors are given limited time to complete the audit process, they may have to make quick decisions, skip important procedures, or reduce the level of prudence in the audit. This situation is very likely to degrade the quality of the audit because the auditor does not have enough time to carefully examine the evidence. Based on several previous studies, such as those conducted by Ulandari & Kuntadi (2024), Jamarang et al. (2022), and Raditya et al. (2020), it was found that time budget pressure has a negative effect on audit quality. Under conditions of high time pressure, auditors tend to miss certain audit procedures or not evaluate thoroughly, which impacts the accuracy of audit results. Therefore, the researcher formulated the hypothesis H2: Time budget pressure has a negative effect on audit quality. However, the results of statistical analysis in this study show something different. The value of the regression coefficient for variable X2 (time budget pressure) is -0.013 with a significance value of 0.878, which is far beyond the limit value of 0.05. Statistically, time budget pressure did not have a significant effect on audit quality in this study. Although the direction of the negative coefficient is in line with the hypothesis, the effect is not strong enough to be stated to be significant. This happens because the auditors who are respondents, namely auditors within the BPK RI Inspector General, are used to working under time pressure and remain committed to carrying out audit procedures according to standards. Auditors have sufficient efficiency and experience strategies to complete audit tasks professionally even in a limited time. Based on these results, the H2 hypothesis was rejected, and it can be concluded in the context of this study, that time budget pressure does not have a real influence on audit quality. The conclusions of this study are in line with Pangastuti (2018), Munidewi et al (2021), and Gregori (2022).

The Influence of Auditor Competence on Audit Quality

Competence is included in the internal factors that affect the auditor's behavior in completing his or her duties. The auditor's competencies include technical knowledge, experience, professional attitude, as well as good communication and analytical skills. A competent auditor is believed to be able to create more quality audits because they can understand audit standards, identify audit risks, and carefully evaluate evidence. This theory is reinforced by many previous studies that have found that auditor competence has a positive effect on audit quality, as presented by Marsista et al. (2021), Marviyandi et al. (2024), Dzikron

(2021), Sari et al (2024), and Ahmadi et al. (2022). They argue that the higher the competence an auditor has, the greater his ability to detect errors, understand complex transactions, and deliver accurate audit opinions. The researcher formulated hypothesis H3: Auditor competence has a positive effect on audit quality. Based on the results of regression analysis in this study, it was obtained that the value of the regression coefficient for the auditor competency variable (X3) was 0.641, with a significance value of 0.000. This value is far below the significance threshold of 0.05, so it can be concluded that statistically, auditor competence has a positive and significant effect on audit quality. This means that the higher the level of auditor competence, the higher the quality of the audit produced. These findings show that the auditor General of BPK RI has adequate technical and professional capabilities to carry out his duties carefully and in accordance with procedures, so as to be able to create a trustworthy audit. These results are in line with the theory and also reinforce the results of previous research. Thus, the H3 hypothesis in this study is accepted, and it can be concluded that auditor competence is one of the key factors that contribute significantly to the achievement of quality audits.

CONCLUSION

This research was conducted to understand the extent of the influence of audit complexity, time budget pressure, and auditor competence on audit quality. The respondents in this study amounted to 96 people who are executors of the *Inspectorate General* who carry out internal audits or supervision at the *BPK*. Based on the discussion that has been carried out, this study produces three main conclusions to answer the following problem formulation. First, the complexity of audits has a significant positive influence on audit quality. In this context, the more complex an audit carried out by the auditor, the higher the effort made to ensure that the audit results remain of high quality. This shows that auditors within the *Inspector General* of *BPK RI* have the ability to manage complex and challenging audits without compromising the accuracy and professionalism of their work. Complexity is not an obstacle, but rather encourages auditors to be more thorough in each stage of the audit. Second, regarding the effect of time budget pressure on audit quality, although theoretically time pressure is often considered a factor that can reduce the quality of work, in the discussion of this study there was no significant influence. Auditors in the *Itjen* environment have become accustomed to working within strict time limits and have developed efficient ways of working without having to sacrifice the quality of audit results. Third, the auditor's competence has a significant positive influence on audit quality. Auditors who are competent in terms of personal quality, general knowledge, and special abilities are able to produce accurate and trustworthy audits. Auditors within the *Itjen* have adequate technical and professional capabilities to carry out their duties carefully and according to procedures, so that they are able to obtain quality audit results.

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