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ANALYSIS OF THE INFLUENCE OF EXPERIENCE, TIME BUDGET PRESSURE, AND RISK OF ERRORS ON THE QUALITY OF EXTERNAL AUDIT PUBLIC ACCOUNTING FIRM WEST JAKARTA REGION

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Abstract

This research aims to determine the influence of Audit Experience, Time Budget Pressure, and Risk of Error on the Quality of External Audits of West Jakarta Regional Public Accounting Firms. This research was carried out using quantitative methods. The data used in this research is primary data obtained from questionnaires of auditors in KAP in the West Jakarta region. This research analysis method uses questionnaire data. The research results show that auditor experience, time budget pressure, and risk of error positively affect external audit quality.

Keywords: Audit Experience, Time Budget Pressure, Error Risk, External Audit Quality

INTRODUCTION

An audit is a systematic process of obtaining and objectively evaluating evidence related to statements about financial activities and reports, to determine the degree of conformity between these statements and established criteria and communicate the results to interested users (Handoko, 2023). In general, the audit can be interpreted as a systematic process by competent and independent people to collect evidence and try to form an opinion about the truth of financial statements (Mulyadi, 2014: 9).

Financial reports are generally an accounting process that can be used to communicate between financial data or operations of a company and interested parties (Wardhana, 2024). Financial reports play a very important role. Financial reports not only serve as a control tool but also provide a basis for determining and evaluating the financial position of the company, their task is analyzing related parties such as shareholders, creditors, etc. in the decision-making process. to determine benefits plans.

Users of audit reports expect that financial reports that have been audited by public accountants are free from material misstatements, can be trusted to be used as a basis for decision-making, and follow the accounting principles applicable in Indonesia. Therefore, an independent and objective professional service is needed, namely a public accountant, to assess the financial reports presented by management. So companies must be increasingly critical in choosing a Public Accounting Firm (KAP) to audit financial reports.

The emergence of cases of companies that "collapsed" due to business failures related to auditor failure seriously endangered the credibility of financial reports. This affects the general perception, especially of users of financial reports, regarding audit quality. Audit quality is very important because high audit quality produces reports that users can rely on to make decisions and ensure that financial statements are free from material misstatements.

Audit quality is the possibility that the auditor will find and report violations in the client's accounting system. Audit quality can be measured by finding violations related to the auditor's knowledge and expertise. However, reporting a violation depends on the auditor's motivation for disclosing the violation. This motivation will depend on the independence possessed by the auditor (De Angelo, 1981) Watkins, 2004).

The case of the domestic company PT. Kimia Farma Tbk and KAP Hans Tuanakotta & Mustofa. Kimia Farma was proven to have carried out the practice of inflating/marking up net profit on its 2001 financial statements amounting to IDR 132 billion so that its profits looked bigger. Bapepam requested that KAP restate the actual results of PT's financial statements. Kimia Farma Tbk in 2001. After a re-audit was carried out on the new financial report, the profit presented was only IDR 99.5 billion, IDR 32.6 billion (24.7%) lower than the initial profit reported. KAP Hans Tuanakotta & Mustofa failed to detect profit inflation by its client even though it had carried out audit procedures following SPAP. Large KAPs such as KAP Hans Tuanakotta & Mustofa should be able to detect fraud committed by their clients because large KAPs have auditors who have more competence and experience.

Based on the case examples described above, many factors can influence auditors when producing audit results. Achmat Badjuri (2011) in his research used the variables Independence, Experience, Due Professional Care, and Accountability as determinants of the dependent variable audit quality. Experience is the skills and knowledge that a person obtains after doing something (Bawono, 2010). The experience an auditor has will influence the quality of the audit, they found that the more experienced an auditor is, the more they can produce various allegations by explaining audit findings (Irawati, 2011). The auditor's experience is an internal factor that can influence audit quality. The more experience the auditor has, the higher his knowledge of minimizing mistakes and being able to produce good audit quality. Experience can be gained in several ways, namely through formal or non-formal education. The auditor's work experience is considered as a main factor in calculating the performance of public accountants, in this case, the quality of the audit (Aisyah, 2015). Auditors in carrying out their work have made mistakes, but when carrying out other work there is little chance of making the same mistakes, experience limits auditors from making the same mistakes that have been made before.

Another external factor that can influence audit quality is time budget pressure. Sososutikno (2003) in Aisyah (2015) explains that time budget pressure is a situation that shows auditors are required to be efficient with the time budget that has been prepared or there is a very tight and rigid budget time discussion. The time budget given by the client to the auditor to carry out the audit process can create pressure on the auditor if the time budget

given does not comply with the time standards that have been set. Auditors who experience pressure on time budgets have the opportunity or potential to carry out dysfunctional actions that can affect audit quality. Time budget pressure causes auditors to pay less attention to important parts of the audit program so that the quality of the audit audit decreases (Primastuti, 2014). Time budget pressure forces the audit to choose the inspection program to be carried out. The greater/tighter the time budget pressure is given, the fewer programs will be implemented by the auditor, and the greater the possibility of audit procedures not being completed, the more the audit quality will decline.

The following are some cases related to time budget pressure on an auditor. In 2012, there was a case related to the BPK being slow in carrying out an audit of Hambalang. One of the reasons is the large number of interviews with resource persons conducted by the BPK, thus affecting the audit completion time (Republika.co.id). In November 2013, there was a case related to the timing of BUMN audits needing to be earlier, in this case, the BPK which carried out performance audits or PDTT on BUMNs found many non-compliance findings by BUMNs. This finding was caused by the period for the start of the contract and the requirement for the audit to be completed within a short time, making it impossible for Public Accountants to carry out compliance audits (Susmiyanti 2016). The existence of this case indicates that the decline in audit quality occurred because audit procedures were not implemented, due to limited time for completing audit tasks.

Another factor that is also important in influencing audit quality is the risk of error. Audit risk is the risk of an auditor's error in providing an unqualified opinion on financial statements that are materially misstated. Business risk is the risk that the auditor will suffer loss or harm in carrying out his professional practice due to court proceedings or public rejection in connection with the audit (Widarsono, 2005: 1). Users of financial reports are a major business risk factor. To determine the level of assurance required, the auditor must first identify potential users of the financial statements. A larger number of users of financial statements will increase business risk and can increase the level of certainty desired by the auditor. Another tendency that encourages auditors to make deviations in the implementation of audit procedures is when the auditor determines that the audit risk is low, so the auditor must carry out more audit procedures while on the other hand, the auditor is faced with a

limited time and cost budget, for example making deviations by reducing the sample that has been prepared. determined due to limited economic factors (time and costs), this can give rise to the auditor's tendency to ignore required audit procedures or not carry out audit procedures completely.

This research will focus more on the influence of work experience, time budget pressure, and the risk of errors on audit quality. This research involved auditor respondents who worked in the city of Jakarta. The reason is that the city of Jakarta is one of the big cities in Indonesia which has large and small KAPs, and demands the existence of independent auditors in carrying out examinations of financial reports and providing opinions based on the examination so that their involvement in determining audit quality.

RESEARCH METHOD

Research Design

In this research, quantitative descriptive research methods were used. Quantitative research methods as determined by Sugiyono (2012), namely: "Research methods based on the philosophy of positivism, used to study certain populations or samples. Data collection using research tools, namely quantitative/statistical data analysis, with the aim of testing confirmed hypotheses." According to Sugiyono (2012), descriptive research is research to determine the value of an independent variable, or one or more (independent) variables without making comparisons or combining other variables. Based on this theory, quantitative descriptive research is data obtained from a sample of the research population that is analyzed using statistical methods that are intended to receive descriptions and information.

Research Population and Sample

The population in this study were auditors who worked at the West Jakarta Indah Logistik Cargo Office in the Jakarta area. The sample in this study was all auditors who worked at Public Accounting Firms (KAP) in the West Jakarta area. The sampling method used in this research was simple random sampling. Simple random sampling is a sampling technique that is taken randomly without paying attention to the strata in the population.

RESULTS AND DISCUSSION

Data Analysis

This research uses quantitative methods as a research strategy. The analytical tools used in this research are descriptive statistical analysis, validity test, reliability test, and coefficient of determination test.

Descriptive Statistical Analysis

Descriptive statistical measurement of variables is carried out to provide a general overview of the theoretical range, actual range, average (mean), and standard deviation of each variable, namely work experience, time budget pressure, risk of auditor error, and audit quality, presented as follows:

Table 1.

Descriptive Statistics Data

	N	Minimum	Maximum	Mean	Std. Deviation
P.A	50	1.00	3.00	2.1989	.53761
TAW	50	1.40	3.00	2.3962	.40046
R.K	50	1.00	3.00	2.0438	.54135
KA	50	3.27	4.80	4.1172	.33443
Valid N (listwise)	50				

Source: Primary Data Processing, 2023

Based on the table above, it can be described that the number of respondents (N) is 50. Of these 50 respondents in the independent variable, the auditor experience variable has a minimum value of 1.00, a maximum value of 3, a mean value of 2.1989, with a standard deviation of 0.53761, time budget pressure has a minimum value of 1.40, a maximum value of 3, a mean value of 2.3962, with a standard deviation of 0.40046, the risk of error has a minimum value of 1.00, a maximum value of 3, a mean value of 2.0438, with a standard deviation of 0,54135. Meanwhile, the dependent variable (audit quality) has a minimum value of 3.27, a maximum value of 4.80, and a mean value of 4.1172, with a standard deviation of 0.33443.

Normality Test

The data normality test is used to find out whether, in a regression model, the resulting error has a normal distribution or not. In this study, to test the normality of the data, the Normal PP Plot of Regression graph was used Standardized Residual whose test results can be seen in the image below:

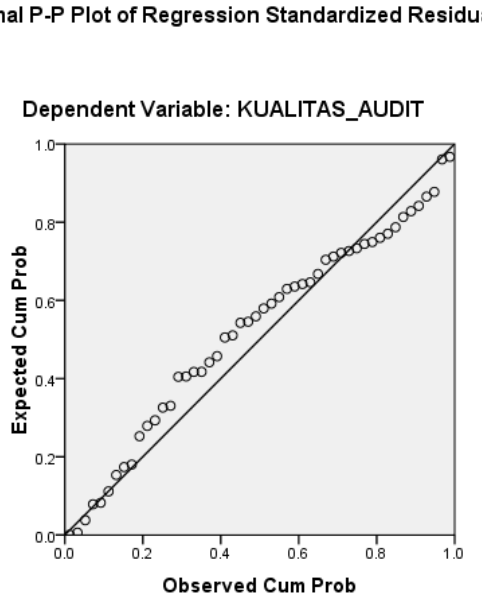

Figure 1.

Normality Test Results

Source: Processed primary data, 2023

Based on Figure 1, you can see that the dots are spreading around the diagonal line, and the direction of the distribution follows the direction of the diagonal line. This shows that the regression model is suitable for use because it meets the normality assumption.

Validity Test

Testing the validity of the research instrument was carried out by calculating the correlation number or rcount of the answer value of each respondent for each question, then comparing it with the rtable. The rtable value of 0.279 is obtained from the number of cases - 2, or 50 – 2 = 48, the significance level is 5%, so the rtable is 0.279. Each question item is said to be valid if the correlation number obtained from the calculation is greater than or equal to rtable (Ghozali, 2009:53). Based on the test results, it was found that all statements were said to be valid because the correlation coefficient (rcount) > rtable. The table below

shows the results of the validity test from the auditor's experience with a sample of 50 respondents.

Table 2.

Validity Test Results for Auditor Experience Variables

Question	Rcalculated Value	rtable Value	Criteria
PA1	0.703	0.279	Valid
PA2	0.748	0.279	Valid
PA3	0.705	0.279	Valid
PA4	0.685	0.279	Valid
PA5	0.584	0.279	Valid
PA6	0.646	0.279	Valid
PA7	0.567	0.279	Valid
PA8	0.643	0.279	Valid

Source: Processed Primary Data

The auditor's experience variable consists of 8 statement items, of which the 8 statement items are valid (rcount > rtable). The table below shows the results of the validity test of the time budget pressure variable with a sample of 50 respondents.

Table 3.

Validity Test Results of the Time Budget Pressure Variable

Question	Rcalculated Value	rtable Value	Criteria
TAW1	0.575	0.279	Valid
TAW2	0.635	0.279	Valid
TAW3	0.592	0.279	Valid
TAW4	0.470	0.279	Valid
TAW5	0.679	0.279	Valid
TAW6	0.619	0.279	Valid
TAW7	0.575	0.279	Valid

Source: Processed Primary Data

The time budget pressure variable for 7 statement items, of the 7 statement items is valid (rcount > rtable). The table below shows the results of the validity test of the error risk variable with a sample of 50 respondents.

Table 4.

Error Risk Validity Test Results

Questions	Rcalculated Value	rtable Value	Criteria
RK1	0.611	0.279	Valid
RK2	0.494	0.279	Valid
RK3	0.702	0.279	Valid
RK4	0.479	0.279	Valid
RK5	0.540	0.279	Valid
RK6	0.441	0.279	Valid
RK7	0.578	0.279	Valid
RK8	0.524	0.279	Valid

Source: Processed Primary Data

The error risk variable consists of 8 statement items, of which all 8 statement items are valid (rcount > rtable). The table below shows the results of the validity test of the audit quality variable with a sample of 50 respondents.

Table 5.

Audit Quality Validity Test Results

Questions	Rcalculated Value	rtable Value	Criteria
KA1	0.627	0.279	Valid
KA2	0.441	0.279	Valid
KA3	0.604	0.279	Valid
KA4	0.534	0.279	Valid
KA5	0.700	0.279	Valid
KA6	0.548	0.279	Valid
KA7	0.624	0.279	Valid
KA8	0.489	0.279	Valid
KA9	0.591	0.279	Valid
KA10	0.579	0.279	Valid
KA11	0.694	0.279	Valid
KA12	0.584	0.279	Valid
KA13	0.373	0.279	Valid
KA14	0.714	0.279	Valid
KA15	0.441	0.279	Valid

Source: Processed Primary Data

The audit quality variable for 15 statement items, of the 15 statement items is valid (rcount > rtable).

Reliability Test

Reliability testing can only be carried out after an instrument's validity has been confirmed. Reliability testing in this research to show the level of internal consistency reliability of the technique used is by measuring Cronbach's Alpha coefficient with the help of the SPSS 20 program. The alpha value varies from 0 – 1, a question can be categorized as reliable if the alpha value is greater than 0.60.

Table 6.

Auditor Experience Reliability Test Results

Cronbach's Alpha	N of Items
,812	8

Based on the table above, it can be seen that the Cronbach's Alpha value is 0.812 because it has a Cronbach's Alpha value greater than 0.6. So, it is stated that the auditor's experience variable has reliable data and this research instrument can be used several times to measure the same object and will produce the same (consistent) data.

Table 7.

Time Budget Pressure Reliability Test Results

Cronbach's Alpha	N of Items
,741	7

Based on the table above, it can be seen that the Cronbach's Alpha value is 0.741 because it has a Cronbach's Alpha value greater than 0.6. So, it is stated that the time budget pressure variable has reliable data and this research instrument can be used several times to measure the same object and will produce the same data (consistent).

Table 8.

Error Risk Reliability Test Results

Cronbach's Alpha	N of Items
,670	8

Based on the table above, it can be seen that the Cronbach's Alpha value is 0.670 because it has a Cronbach's Alpha value greater than 0.6. So, it is stated that the error risk

variable has reliable data and this research instrument can be used several times to measure the same object and will produce the same data (consistent).

Table 9.

Audit Quality Reliability Test Results

Cronbach's Alpha	N of Items
,853	15

Based on the table above, it can be seen that the Cronbach's Alpha value is 0.853, because it has a Cronbach's Alpha value greater than 0.6. So, it is stated that the audit quality variable has reliable data and this research instrument can be used several times to measure the same object and will produce the same (consistent) data.

Classic Assumption Test

Multicollinearity Test

Multicollinearity testing was carried out to test whether the regression model found a correlation between the independent variables. To detect a multicol problem, this can be done by looking at the Tolerance and Variance Inflation Factor (VIF) values as well as the magnitude of the correlation between independent variables.

Table 10.

Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	WORK EXPERIENCE	,981	1,020
	PRESSURE	,975	1,026
	RISK	,993	1,007

Source: Processed Primary Data, 2023

The table above shows that each variable has a tolerance value close to 1 and a variance inflation factor (VIF) value around 1. Work experience has a tolerance value of 0.981, time budget pressure has a tolerance value of 0.975, risk of error has a tolerance value of 0.993 and work experience has a VIF value of 1.020, time budget pressure has a VIF value

of 1.026, risk of error has a VIF value of 1.007. Thus, it can be concluded that the regression equation does not have a multicollinearity problem.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether, in the regression model, there is an inequality of variance from the residuals of one observation to another. Heteroscedasticity shows that the variation of the variable is not the same for all observations. In heteroscedasticity, the errors that occur are not random but show a systematic relationship according to the size of one or more variables. Based on the results of data processing, the Scatterplot results can be seen in the following image:

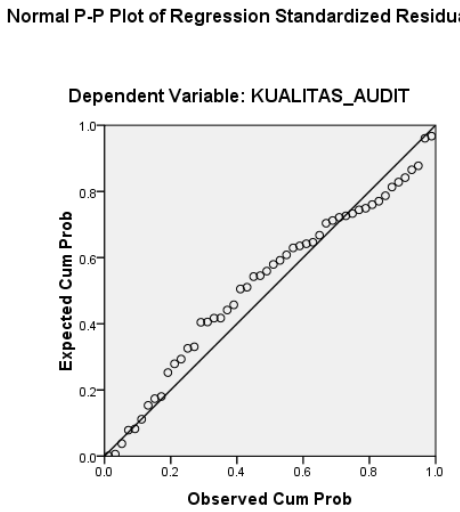

Figure 2.

Heteroscedasticity Test Results

Source: Processed Primary Data, 2023

From the Scatterplot graph in the image above, it can be seen that the points are spread randomly, and are spread both above and below zero on the Y-axis. This can be concluded that heteroscedasticity does not occur in the regression model (Ghozali 2009:107).

Hypothesis Testing

Coefficient of Determination (R2)

This test aims to measure how far the regression model can explain variations in the dependent variable. The closer it is to 1 or 100%, the greater the information provided by the independent variable on the dependent variable. Test results are as follows:

Table 11.

Coefficient of Determination Test Results

Model	Adjusted R Square
Multiple Linear Regression	0.872

Source: Secondary Data Processing, 2023

Based on the test results in the table above, the Adjusted R Square value is 0.872 or 87.2%, which means the magnitude of the ability of the independent variables (Work experience (X1), time budget pressure (X2), Risk of Error (X3) in providing all necessary information. needed to predict the effect on the dependent variable (Audit Quality) is 87.2% while the remainder is explained by other independent variables that are not included in the model.

T Test

The t-statistical test is used to test the significance of constants and independent variables. The t-statistical test is carried out by comparing tcount with ttable (Sarwono, 2008:101).

Table 12.

T-Statistical Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,813	,269		21,642	,000
	WORK EXPERIENCE	,154	,066	,248	2026	,020
	PRESSURE_ BUDGET_TIME	,435	,089	,520	4,875	,000
	RISK_ OF ERROR	-.154	-.065	-.250	-2,360	,022

a. Dependent Variable: KA

Source: Processed Primary Data

Based on the coefficient table, partial influence can be explained. The following are the results of the t-test (partially):

The Influence of Work Experience on Audit Quality

From the Table above, we can see that the significance level for this variable is 0.024. Under these circumstances, Ho is rejected and Ha is accepted. This means that time working experience has a significant effect on audit quality. The t value of 2.026 shows that the influence given is positive on the dependent variable. This shows that at the Public Accounting Firm (KAP) studied, the longer the work experience an auditor has, the better the quality of the audit produced.

Experienced auditors have an advantage in detecting errors, understanding errors accurately, and finding the causes of errors. Work experience in this research is formed from the sub-variables, length of time working as an auditor, and the number of inspection tasks that have been carried out. The sub-variable length of time working as an auditor means that the longer someone has been working as an auditor, the better the quality of the audit produced. The longer a person works as an auditor, the more experience the auditor will have in dealing with various entities so that their understanding of various types of entities will be better. This is in line with the results of research conducted by Dewi (2016) which states that the more experience an auditor has in carrying out audit assignments, the better the resulting audit quality.

The Effect of Time Budget Pressure on Audit Quality

We can see that the significance level for this variable is 0.000. Under these circumstances, Ho is rejected and Ha is accepted. This means that time budget pressure has a significant effect on audit quality. The t value of 4.875 shows that the influence given is negative on the dependent variable. This shows that at the Public Accounting Firm (KAP) studied, audit quality is influenced by how much time budget pressure is received by the auditor.

The time budget pressure variable has a significant effect on audit quality. The research results are in accordance with research conducted by Sososutikno (2003). The research results show that time budget pressure directly has a positive relationship with audit quality because the proposed time budget pressure at a certain level can affect audit quality

and may not affect audit quality. This research is also in accordance with the findings of Ben Zur and Breznitz, 1981; Svenson and Edland (1987) in Piter Simanjuntak 2008.

The Effect of Error Risk on Audit Quality

We can see that the significance level for this variable is 0.022 where 0.022 < 0.050. Under these circumstances, Ho is rejected and Ha is accepted. This means that the risk of errors has a significant effect on audit quality. The t value of -2.360 shows that the influence given is negative on the dependent variable. This shows that at the Public Accounting Firm (KAP) studied, the level of risk of errors made by an auditor influences audit quality.

The error risk variable has a significant effect on audit quality. The research results follow research conducted by Simajuntak (2008), the research results show that the risk of errors makes auditors tend to take actions that cause a decrease in audit quality. Another research conducted by Asna Manulang (2010). The method used uses multiple linear regression. This research succeeded in proving that the risk of error influences various auditor behaviors which cause a decrease in audit quality.

The Influence of Auditor Work Experience on Audit Quality

Audit experience is the experience obtained by auditors while carrying out audit assignments. Auditors are also required to have sufficient work experience in the profession they are pursuing and are required to meet technical qualifications and experience in the various industries they audit. Tubbs (1992) in Tjun, et al (2012) state that experienced auditors have advantages in detecting errors, understanding errors accurately, and finding the causes of errors. Work experience in this research is formed from the sub-variables, length of time working as an auditor, and the number of inspection tasks that have been carried out. The sub-variable length of time working as an auditor means that the longer someone has been working as an auditor, the better the quality of the audit produced. The longer a person works as an auditor, the more experience the auditor will have in dealing with various entities so that their understanding of various types of entities will be better. This is in line with the results of research conducted by Dewi (2016) which states that the more experience an auditor has in carrying out audit assignments, the better the resulting audit quality. The sub-variable of the number of audit assignments means that the more assignments that have been carried out by the auditor can make the auditor more careful and careful in completing tasks.

Apart from that, the auditor can also avoid mistakes in the audit process that often occur and can allow the auditor to learn from the assignments. have been done. Audit assignment experience has a positive effect on audit quality, the more experience the auditor has in carrying out audit assignments with various variations of assignments, the higher the quality of the audit report produced. Audit experience is related to the auditor's professional competence in completing audit assignments.

This is in line with research by William and Ketut (2015), providing empirical data regarding the positive influence between audit experience and audit quality. The results of this research are also in line with research conducted by Singgih and Icuk (2010) where the research conducted provides empirical evidence that audit experience has a significant effect on audit quality. It is believed that the longer time an auditor has worked on an audit assignment can provide better audit quality compared to an auditor who has just started his career. Pandoyo's (2016) research also proves that audit experience has a significant influence on professionalism and audit quality.

The Effect of Time Budget Pressure on Audit Quality

The time budget pressure variable has a significant effect on audit quality. The research results are following research conducted by Sososutikno (2003). The research results show that time budget pressure directly has a positive relationship with audit quality because the proposed time budget pressure at a certain level can affect audit quality and may not affect audit quality. This research is also in accordance with the findings of Ben Zur and Breznitz, 1981; Svenson and Edland (1987) in Piter Simanjuntak 2008.

The Effect of Error Risk on Audit Quality

The error risk variable has a significant effect on audit quality. The research results are in accordance with research conducted by Simajuntak (2008), the research results show that the risk of errors makes auditors tend to take actions that cause a decrease in audit quality. Another research conducted by Asna Manulang (2010). The method used uses multiple linear regression. This research succeeded in proving that the risk of error influences various auditor behaviors which cause a decrease in audit quality.

CONCLUSION

This research was conducted to obtain empirical evidence that auditors' work experience, time budget pressure, and risk of errors have a significant influence on audit quality. The respondents in this study were 50 people all auditors from Public Accounting Firms registered in the KAP Directory in the West Jakarta area. Based on the analysis and discussion in the previous chapter, we can draw the following conclusions:

1. Audit experience, time budget pressure, and risk of errors have a significant effect on audit quality. The results of this research are in line with Cecilia Engko and Gudono (2007), Andin Prasita and Priyo Hadi (2007) Piter Simanjuntak (2008).
2. The results of the regression test found that the variables auditor experience, time budget pressure, and risk of error had a significant effect on audit quality. The results of this research are in line with (2011) Prasita and Adi (2007), Mc Namara and Liyanarachchi (2008), and Coram, Ng, and Woodiliff (2004), but are not in line with the results of research conducted by Sososutikno (2003) and Basuki and Mahardani (2007).

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