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Auditor Indepedence as the Dominant Determinant of Audit Quality: Empirical Evidence from Public Accounting Firms in Palembang City

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ABSTRACT

This study aims to analyze the effects of Time Budget Pressure, Auditor Workload, and Auditor Independence on Audit Quality at Public Accounting Firms (KAPs) in Palembang City, both simultaneously and partially. The study employed a quantitative approach with an associative research design. The sample comprised 45 auditors selected using purposive sampling. Primary data were collected through a Likert-scale questionnaire and analyzed using IBM SPSS Statistics version 26. The results show that Time Budget Pressure, Auditor Workload, and Auditor Independence jointly have a significant effect on Audit Quality. Partially, Time Budget Pressure and Auditor Workload do not significantly affect Audit Quality, whereas Auditor Independence has a positive and significant effect and is the most dominant variable. The adjusted R^2 value of 0.783 indicates that 78.3% of the variation in Audit Quality is explained by the three independent variables, while the remaining 21.7% is explained by factors outside the research model. These findings underscore the important role of auditor independence in improving audit quality at Public Accounting Firms in Palembang City.

INTRODUCTION

The increasingly dynamic business environment requires every entity to present reliable, transparent, and credible financial statements as a basis for decision-making by various stakeholders, including investors, creditors, government agencies, and the public. High-quality financial reporting depends not only on the accounting systems implemented by companies but also on the quality of the audit process performed by independent auditors. An audit provides reasonable assurance that financial statements have been prepared in accordance with applicable accounting standards and are free from material misstatement. Accordingly, audit quality is a fundamental element in safeguarding the credibility of financial information and strengthening public confidence in the public accounting profession. Previous studies have likewise shown that audit quality is important for maintaining accountability and reducing information asymmetry between management and stakeholders (Sari & Fakhriyyah, 2024).

Nevertheless, audit quality remains a matter of concern in Indonesia. Several cases involving violations of auditing standards by Public Accounting Firms (KAPs) indicate that auditors have not always been able to maintain audit quality in accordance with the Indonesian Public Accountant Professional Standards (SPAP). Such conditions not only undermine public trust in the auditing profession but may also impair the credibility of financial information. Intensifying competition among KAPs, the growing complexity of business transactions, and demands to complete audit engagements within relatively short timeframes further increase the pressures faced by auditors. Under these conditions, audit quality may be influenced by factors arising from both the work environment and auditors' professional characteristics. Meidawati and Assidiqi (2019) showed that audit quality may be affected by several factors, including competence, auditor ethics, independence, and time budget pressure. Therefore, identifying the determinants of audit quality remains necessary as a basis for improving the quality of audit performance.

One factor that may influence audit quality is time budget pressure. Time budget pressure refers to a condition in which auditors are required to complete all audit procedures within a predetermined time limit. On the one hand, time pressure may encourage auditors to work more efficiently; on the other hand, excessive pressure may lead to the reduction of audit procedures, premature sign-off, or the omission of relevant audit evidence, thereby reducing audit quality. Gaol (2018) found that time budget pressure was positively and significantly associated with reduced audit quality behavior. Padmawati and Dwirandra (2022) likewise reported that time budget pressure had a negative effect on audit quality. These findings indicate that limited time can constrain auditors' ability to maintain the quality of audit procedures.

However, empirical findings on the effect of time budget pressure on audit quality remain inconsistent. Zain (2022), for example, found that time budget pressure had no significant partial effect on audit quality. A similar result was reported by Pradnyayani and Wirama (2023), who found that time budget pressure did not affect audit quality. Meanwhile, Utami and Mimba (2023) continued to identify time budget pressure as a relevant factor to be examined alongside audit tenure, firm size, and auditor specialization in explaining audit quality. These divergent findings indicate that the relationship between time budget pressure and audit quality requires further empirical examination across different contexts and auditor characteristics.

In addition to time budget pressure, auditor workload is another factor that may affect audit quality. Workload reflects the number of tasks, the complexity of assignments, and the responsibilities that auditors must complete within a specified period. The more clients and engagements auditors handle with limited resources, the greater the risk of physical and mental fatigue, which may reduce their accuracy in obtaining and evaluating audit evidence. Auditors facing a heavy workload may experience reduced concentration, resulting in less-than-optimal audit performance. Alfhedo et al. (2024) also identified workload as a factor associated with audit quality, together with auditor competence and independence.

Nevertheless, a high workload does not necessarily result in lower audit quality. Auditors with sufficient experience and competence, effective time-management skills, appropriate task allocation, and adequate organizational support may still complete engagements in accordance with professional standards. This suggests that the effect of workload on audit quality may vary depending on auditors' capabilities and their working environment. Accordingly, the influence of workload on audit quality remains an important issue for further investigation, particularly among auditors working in Public Accounting Firms with different characteristics and engagement volumes.

Another equally important factor is auditor independence. Independence is a fundamental principle of the auditing profession because it concerns an auditor's ability to exercise objective judgment without being influenced by the interests of particular parties. Auditors who are able to maintain their independence are more likely to issue credible audit opinions, thereby enhancing audit quality. Conversely, weak independence may discourage auditors from disclosing material findings in order to preserve client relationships. Amalia et al. (2019) found that independence had a positive effect on audit quality and that time budget pressure could weaken the relationship between independence and audit quality. These results indicate that independence is essential for maintaining audit quality, particularly when auditors encounter various pressures during the performance of their duties.

The relationship between independence and audit quality has also been examined in various research contexts. Lestari et al. (2020) showed that audit time budget pressure could indirectly affect audit quality through auditor independence. Zaputra and Marlina (2022) likewise examined independence and time budget pressure as determinants of audit quality among auditors at Public Accounting Firms in Bandung. Meanwhile, Zain (2022) found that auditor independence had a positive effect on audit quality. Collectively, these findings demonstrate that auditors' ability to maintain independence is an important aspect of producing high-quality audits.

Audit quality has been widely investigated using different combinations of explanatory variables. Alfhedo et al. (2024) examined the effects of auditor competence, independence, and workload on audit quality. Prasetyo et al. (2025) investigated auditor competence, auditor independence, and time pressure as determinants of audit quality. Padmawati and Dwirandra (2022) focused on time budget pressure, with professional commitment and audit supervision as moderating variables. Utami and Mimba (2023) combined time budget pressure, audit tenure, firm size, and auditor specialization, whereas Sari and Fakhriyyah (2024) examined due professional care, time budget pressure, accountability, and audit experience in relation to audit quality.

These different combinations of variables indicate that the determinants of audit quality continue to evolve. In addition, previous studies have involved auditors and research settings with diverse regional characteristics. Padmawati and Dwirandra (2022) studied auditors at KAPs in Bali, Zaputra and Marlina (2022) examined auditors at KAPs in Bandung, and Zain (2022) investigated KAPs in the Medan region. Differences in regional characteristics, client portfolios, KAP capacity, workload distribution, and auditors' work environments may produce different relationships among the variables. Therefore, the generalizability of previous findings to auditors at KAPs in Palembang City still requires empirical verification.

Against this background, the novelty of this study lies in simultaneously examining the effects of time budget pressure, auditor workload, and auditor independence on audit quality at Public Accounting Firms in Palembang City. Unlike previous studies, which more often examined only some of these variables or combined them with competence, ethics, audit tenure, or other factors, this study focuses on the joint configuration of time pressure, workload, and independence. These three variables represent both auditors' working conditions and professional factors that may determine the quality of audit performance. In addition, this study extends the relatively limited empirical evidence on KAPs in Palembang City and is expected to provide a more comprehensive picture of the determinants of audit quality in this setting.

Based on the preceding discussion, this study aims to analyze the effects of time budget pressure, auditor workload, and auditor independence on audit quality at Public Accounting Firms in Palembang City, both partially and simultaneously. The study is expected to contribute theoretically by strengthening the literature on factors that influence audit quality and enriching empirical research in auditing. From a practical perspective, the findings are expected to provide a basis for Public Accounting Firms to evaluate the management of time pressure, auditor workload distribution, and the implementation of independence principles in order to improve audit quality. The study may also serve as a reference for future research in developing audit-quality models that incorporate different variables and research contexts.

RESEARCH METHODS

This study employed a quantitative approach with an associative research design, which is intended to analyze the relationships and effects of independent variables on a dependent variable. A quantitative approach was used because the relationships among variables were tested through numerical measurement and statistical analysis. Similar approaches have been applied in prior studies of audit quality that empirically examine its determinants using auditor data and statistical techniques (Padmawati and Dwirandra, 2022; Mawadati et al., 2022). The independent variables in this study are time budget pressure (X_1), auditor workload (X_2), and auditor independence (X_3), while the dependent variable is audit quality (Y).

The study was conducted at Public Accounting Firms (KAPs) in Palembang City, South Sumatra, that were listed in the 2025 Directory of Public Accounting Firms. Data were collected from March to August 2026. The study used primary data obtained directly through a Google Forms-based questionnaire distributed to auditors working at Public Accounting Firms in Palembang City. Questionnaires have been widely used in audit-quality research to collect data on auditors' perceptions of working conditions and the quality of audit performance (Dewi & Dwiyanti, 2019).

The population comprised all auditors working at Public Accounting Firms in Palembang City that were listed in the 2025 Directory of Public Accounting Firms, consisting of eight firms. The sample was selected using purposive sampling, in which respondents are chosen according to predetermined criteria to ensure alignment with the research objectives. Purposive sampling was also used by Padmawati and Dwirandra (2022) in research on auditors at Public Accounting Firms and by Mawadati et al. (2022) in a study of audit quality at KAPs in Malang City.

The sampling criteria were as follows: (1) the Public Accounting Firm was located in Palembang City and listed in the 2025 Directory; (2) the firm held a valid business license; (3) the firm had operated for at least two years; and (4) the firm was willing to participate in the research questionnaire. Based on these criteria, 45 auditors from five Public Accounting Firms were included as respondents.

The research instrument was a questionnaire using a five-point Likert scale: 1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), and 5 = Strongly Agree (SA). Time budget pressure was measured using indicators of tight audit schedules, time pressure, unrealistic completion targets, and limited time resources. Auditor workload was measured based on work targets, working conditions, and work standards. Auditor independence was measured through audit tenure, peer review, and the provision of non-audit services. Audit quality was measured through the ability to detect misstatements, compliance with auditing standards, timeliness of audit reporting, auditor professionalism and objectivity, and careful decision-making.

Table 1. Operational Definitions of Variables

Variable	Indicator	Scale
Time Budget Pressure (X_1)	Tight audit schedules, time pressure, unrealistic completion targets, limited time resources	Likert (1–5)
Auditor Workload (X_2)	Work targets, working conditions, work standards	Likert (1–5)
Auditor Independence (X_3)	*Audit tenure, peer review, non-audit services*	Likert (1–5)
Audit Quality (Y)	Ability to detect misstatements, compliance with auditing standards, timely reporting, professionalism and objectivity, careful decision-making	Likert (1–5)

Source: Rahmadini and Fauzihardani (2022); Purba et al. (2023); Evia et al. (2022); processed by the authors.

Prior to data analysis, the research instrument was evaluated through a validity test using the Pearson Product-Moment correlation and a reliability test using Cronbach's alpha. An item was considered valid when the computed r-value exceeded the critical r-value at the 5% significance level, while an instrument was considered reliable when Cronbach's alpha exceeded 0.60. These tests were conducted to ensure that the questionnaire items adequately measured the intended constructs and demonstrated sufficient consistency before subsequent analysis.

Data were analyzed using IBM SPSS Statistics version 26. The analytical procedures included descriptive statistics and classical assumption tests consisting of the Shapiro-Wilk normality test, a multicollinearity test based on Tolerance and Variance Inflation Factor (VIF) values, and a heteroskedasticity test using a scatterplot of standardized predicted values against standardized residuals. The model was considered free from heteroskedasticity when the residual points were randomly distributed above and below zero and did not form a discernible pattern.

Multiple linear regression analysis was then conducted to examine the effects of time budget pressure, auditor workload, and auditor independence on audit quality. Multiple linear regression has also been used in prior audit-quality studies involving more than one independent variable, including Dewi and Dwiyanti (2019), Badollahi et al. (2020), and Mawadati et al. (2022). The multiple linear regression equation used in this study is formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where:
Y = Audit Quality
a = Constant
b_1–b_3 = Regression coefficients
X_1 = Time Budget Pressure
X_2 = Auditor Workload
X_3 = Auditor Independence
e = Error term

Hypotheses were tested using the F-test to assess the simultaneous effect of time budget pressure, auditor workload, and auditor independence on audit quality, while the t-test was used to examine the partial effect of each independent variable on audit quality. Tests were conducted at a 5% significance level ($\alpha = 0.05$). The coefficient of determination was also used to assess the extent to which time budget pressure, auditor workload, and auditor independence explain variation in audit quality.

RESULTS AND DISCUSSION

Validity Test Results

Table 2
Results of the Variable Validity Test

Variable	Item	r calc.	r crit.	Result
Time Budget Pressure (X_1)	X1.1	0.368	0.294	Valid
	X1.2	0.523	0.294	Valid
	X1.3	0.505	0.294	Valid
	X1.4	0.429	0.294	Valid
	X1.5	0.363	0.294	Valid
	X1.6	0.461	0.294	Valid
	X1.7	0.537	0.294	Valid
	X1.8	0.430	0.294	Valid
	X1.9	0.444	0.294	Valid
	X1.10	0.555	0.294	Valid
	X1.11	0.476	0.294	Valid
	X1.12	0.353	0.294	Valid
Auditor Workload (X_2)	X2.1	0.418	0.294	Valid
	X2.2	0.610	0.294	Valid
	X2.3	0.481	0.294	Valid
	X2.4	0.497	0.294	Valid
	X2.5	0.489	0.294	Valid
	X2.6	0.705	0.294	Valid
	X2.7	0.372	0.294	Valid
	X2.8	0.740	0.294	Valid
	X2.9	0.390	0.294	Valid
	X2.10	0.527	0.294	Valid
Auditor Independence (X_3)	X3.1	0.480	0.294	Valid
	X3.2	0.491	0.294	Valid
	X3.3	0.550	0.294	Valid
	X3.4	0.557	0.294	Valid
	X3.5	0.610	0.294	Valid
	X3.6	0.626	0.294	Valid
	X3.7	0.439	0.294	Valid
	X3.8	0.550	0.294	Valid
	X3.9	0.382	0.294	Valid
	X3.10	0.780	0.294	Valid
Audit Quality (Y)	Y1.1	0.312	0.294	Valid
	Y1.2	0.631	0.294	Valid
	Y1.3	0.527	0.294	Valid
	Y1.4	0.550	0.294	Valid
	Y1.5	0.417	0.294	Valid
	Y1.6	0.657	0.294	Valid
	Y1.7	0.552	0.294	Valid
	Y1.8	0.615	0.294	Valid

Variable	Item	r calc.	r crit.	Result
	Y1.9	0.461	0.294	Valid
	Y1.10	0.547	0.294	Valid
	Y1.11	0.562	0.294	Valid
	Y1.12	0.566	0.294	Valid
	Y1.13	0.523	0.294	Valid
	Y1.14	0.487	0.294	Valid
	Y1.15	0.565	0.294	Valid
	Y1.16	0.624	0.294	Valid

Source: Data processed using IBM SPSS Statistics 26 (2026).

Based on the validity test results presented in Table 2, all statement items for Time Budget Pressure (X_1), Auditor Workload (X_2), Auditor Independence (X_3), and Audit Quality (Y) had computed r-values greater than the critical r-value (0.294). Accordingly, all items were declared valid, indicating that they adequately measure the constructs under investigation and are suitable for use in subsequent stages of analysis.

Reliability Test Results

The reliability test was conducted to assess the consistency of the research instrument in measuring the variables under study. Reliability was evaluated using Cronbach's alpha with the assistance of IBM SPSS Statistics 26. An instrument was considered reliable when its Cronbach's alpha value exceeded 0.60.

Table 3
Results of the Variable Reliability Test

Variable	Cronbach's Alpha	Reliability Threshold	Result
Time Budget Pressure (X_1)	0.649	0.60	Reliable
Auditor Workload (X_2)	0.714	0.60	Reliable
Auditor Independence (X_3)	0.743	0.60	Reliable
Audit Quality (Y)	0.836	0.60	Reliable

Source: Data processed using IBM SPSS Statistics 26 (2026).

As shown in Table 3, all research variables had Cronbach's alpha values above the minimum threshold of 0.60. Time Budget Pressure had a value of 0.649, Auditor Workload 0.714, Auditor Independence 0.743, and Audit Quality 0.836. These results indicate that all research instruments demonstrate adequate internal consistency and are therefore reliable and appropriate for hypothesis testing.

The reliability coefficients also reveal variations in the degree of internal consistency across the constructs. Audit Quality recorded the highest Cronbach's alpha value (0.836), indicating a comparatively strong level of consistency among the items used to measure this construct. Auditor Independence and Auditor Workload also demonstrated satisfactory reliability, with coefficients of 0.743 and 0.714, respectively. Although Time Budget Pressure yielded the lowest coefficient (0.649), the value remained above the minimum criterion of 0.60 adopted in this study. Therefore, none of the constructs required the exclusion of measurement items on the basis of the reliability test, and all variables could be retained for subsequent statistical analysis.

These findings provide empirical support for the consistency of the measurement instrument in capturing the four constructs examined in this study. A reliable instrument is essential because it reduces the likelihood that variations in respondents' scores are primarily attributable to inconsistencies among questionnaire items. Accordingly, the reliability results strengthen the methodological foundation for the subsequent multiple linear regression and hypothesis-testing procedures. Since all constructs met the predetermined reliability criterion, the relationships among Time Budget Pressure, Auditor Workload, Auditor Independence, and Audit Quality could be examined using measurements that demonstrated acceptable internal consistency.

Normality Test Results

Table 4
Normality Test Results

Variable	Shapiro–Wilk Statistic	Sig.	Result
Unstandardized Residual	0.952	0.060	Normal

Source: Data processed using IBM SPSS Statistics 26 (2026).

Based on the normality test results in Table 4, the significance value (Sig.) was 0.060, which is greater than the 0.05 significance level (0.060 > 0.05). Thus, the residuals in the regression model were normally distributed and the normality assumption was satisfied. This result confirms that the regression model meets one of the basic assumptions of multiple linear regression and is suitable for subsequent hypothesis testing.

Multicollinearity Test Results

Table 5
Multicollinearity Test Results

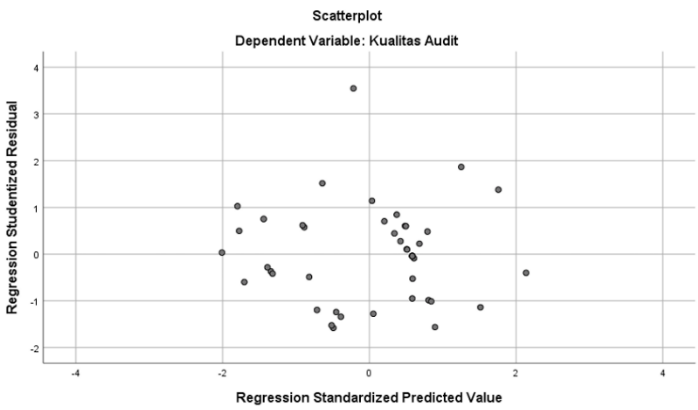
Variable	Tolerance	VIF	Result
Time Budget Pressure (X_1)	0.263	3.804	No multicollinearity
Auditor Workload (X_2)	0.279	3.589	No multicollinearity
Auditor Independence (X_3)	0.343	2.914	No multicollinearity

Source: Data processed using IBM SPSS Statistics 26 (2026).

As presented in Table 5, all independent variables had Tolerance values greater than 0.10 and VIF values below 10. Time Budget Pressure had a Tolerance value of 0.263 and a VIF of 3.804; Auditor Workload had a Tolerance value of 0.279 and a VIF of 3.589; and Auditor Independence had a Tolerance value of 0.343 and a VIF of 2.914. Accordingly, the regression model showed no indication of multicollinearity, allowing each independent variable to be used in explaining the dependent variable.

Heteroskedasticity Test Results

Figure 1
Heteroskedasticity Test Results Using a Scatterplot



Source: IBM SPSS Statistics 26 output (2026).

Figure 1 shows that the points in the scatterplot are randomly distributed above and below zero on the Y-axis and do not form a specific pattern, such as a funnel-shaped, widening, or wave-like pattern. These results indicate that the regression model does not exhibit heteroskedasticity and therefore satisfies the homoskedasticity assumption. Accordingly, the model is appropriate for multiple linear regression analysis and hypothesis testing.

Multiple Linear Regression Results

Table 6
Results of Multiple Linear Regression Analysis

Variable	B	Std. Error	Beta	t	Sig.
Constant	6.585	5.474	–	1.203	0.236
Time Budget Pressure (X_1)	0.101	0.205	0.067	0.490	0.627
Auditor Workload (X_2)	0.322	0.208	0.206	1.551	0.129
Auditor Independence (X_3)	1.013	0.182	0.668	5.580	0.000

Source: Data processed using IBM SPSS Statistics 26 (2026).

The estimated regression equation is as follows:

$$Y = 6.585 + 0.101X_1 + 0.322X_2 + 1.013X_3 + e$$

Based on the multiple linear regression results in Table 6, the estimated equation is $Y = 6.585 + 0.101X_1 + 0.322X_2 + 1.013X_3 + e$. The constant of 6.585 indicates that when all independent variables are held constant, the predicted Audit Quality score is 6.585.

The regression coefficient for Time Budget Pressure is 0.101, indicating a positive relationship with audit quality; however, the effect is not statistically significant (Sig. = 0.627). Auditor Workload likewise has a positive coefficient of 0.322, but its effect on audit quality is not statistically significant (Sig. = 0.129). In contrast, Auditor Independence has the largest positive regression coefficient, 1.013, with a significance value of 0.000, indicating that higher auditor independence is associated with higher audit quality. Thus, Auditor Independence is the most dominant predictor of audit quality among the independent variables included in the model.

Coefficient of Determination (R^2) Test Results

Table 7
Coefficient of Determination Test Results

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.893	0.798	0.783	2.242

Source: Data processed using IBM SPSS Statistics 26 (2026).

Table 7 reports a correlation coefficient (R) of 0.893, indicating a very strong relationship between Time Budget Pressure, Auditor Workload, and Auditor Independence, collectively, and Audit Quality. In addition, the adjusted R^2 value of 0.783 indicates that 78.3% of the variation in Audit Quality is explained by the three independent variables included in this study. The remaining 21.7% is explained by factors outside the model that were not analyzed in this study. These results demonstrate that the regression model has substantial explanatory power for variation in audit quality.

Simultaneous Test Results (F-Test)

Table 8
Simultaneous Test Results

Model	F	Sig.	Result
Regression	54.040	0.000	Significant effect

Source: Data processed using IBM SPSS Statistics 26 (2026).

Based on Table 8, the F-statistic was 54.040 with a significance value of 0.000. This significance value is below 0.05 ($0.000 < 0.05$), and the F-statistic exceeds the critical F-value ($54.040 > 2.83$). Therefore, Time Budget Pressure, Auditor Workload, and Auditor Independence jointly have a significant effect on Audit Quality at Public Accounting Firms in Palembang City. This result indicates that the three independent variables collectively explain variation in audit quality and that the research model is statistically feasible.

Partial Test Results (t-Test)

Table 9
Partial Test Results

Variable	t	Sig.	Decision
Time Budget Pressure (X_1)	0.490	0.627	No significant effect
Auditor Workload (X_2)	1.551	0.129	No significant effect
Auditor Independence (X_3)	5.580	0.000	Positive and significant effect

Source: Data processed using IBM SPSS Statistics 26 (2026).

The partial test results show that Time Budget Pressure has a significance value of 0.627 and therefore does not significantly affect Audit Quality. Auditor Workload is likewise not significant, with a significance value of 0.129. By contrast, Auditor Independence has a significance value of 0.000 and a positive regression coefficient, demonstrating a positive and significant effect on Audit Quality. These findings indicate that higher auditor independence is associated with better audit quality, whereas time budget pressure and auditor workload do not have significant effects on audit quality at Public Accounting Firms in Palembang City.

The Joint Effect of Time Budget Pressure, Auditor Workload, and Auditor Independence on Audit Quality

Based on the simultaneous test (F-test), the F-statistic was 54.040 with a significance level of 0.000. Because the significance value was below 0.05, Time Budget Pressure, Auditor Workload, and Auditor Independence jointly had a significant effect on Audit Quality at Public Accounting Firms in Palembang City. This result indicates that the three independent variables collectively explain variation in the audit quality produced by auditors. Thus, audit quality is not associated with a single factor alone but is influenced by a combination of working conditions and auditors' professional characteristics.

This finding supports Attribution Theory, which explains that individual behavior may be influenced by both internal and external factors. In this study, Time Budget Pressure and Auditor Workload represent external factors arising from job demands and working conditions, whereas Auditor Independence represents an internal factor related to auditors' professional attitudes. The interaction of these factors may influence how auditors perform audit procedures, allocate time, evaluate audit evidence, maintain objectivity, and formulate audit opinions. Auditors who are able to manage work pressure and engagement workloads while maintaining independence are better positioned to produce high-quality audits.

The findings are consistent with Alfhedo et al. (2024), who reported that auditor competence, independence, and workload simultaneously affect audit quality. This evidence is relevant to the present study because both studies position professional conditions and workload as factors that are jointly associated with audit quality. In addition, Zaputra and Marlina (2022) found that independence and time budget pressure simultaneously affected audit quality among auditors at Public Accounting Firms in Bandung, further emphasizing the importance of these factors in determining audit quality.

The present findings are also supported by Munidewi et al. (2020), who examined independence, time budget pressure, audit fees, and workload in relation to audit quality among auditors at Public Accounting Firms. Their study found that independence had a positive and significant effect on audit quality, whereas time budget pressure and workload were not significant when tested individually. Although there are differences in the partial test results, the study demonstrates that independence, time pressure, and workload remain relevant factors to consider in models explaining audit quality.

More recent evidence likewise indicates that combinations of professional factors and job pressures remain relevant in explaining audit quality. Mersyani and Salim (2026) found that competence, independence, time pressure, and workload simultaneously had a significant effect on internal audit quality. Partially, independence had a positive and significant effect, time pressure had a negative and significant effect, and workload had no significant effect. These findings further reinforce the view that audit quality results from the interaction of multiple factors rather than from a single auditor characteristic or a single working condition.

Accordingly, the hypothesis stating that Time Budget Pressure, Auditor Workload, and Auditor Independence simultaneously affect Audit Quality is accepted. The findings indicate that efforts to improve audit quality should be comprehensive, involving proportional time-budget management, workload distribution that is aligned with auditor capacity, and stronger safeguards for auditor independence. These three aspects should be managed jointly so that auditors can perform audit procedures optimally and produce objective, reliable audits that comply with professional standards.

The Effect of Time Budget Pressure on Audit Quality

Based on the partial test, Time Budget Pressure produced a t-statistic of 0.490 with a significance value of 0.627. Because the significance value exceeded 0.05, Time Budget Pressure did not have a significant effect on Audit Quality at Public Accounting Firms in Palembang City. Although the regression coefficient was positive at 0.101, the effect was not statistically strong enough to explain changes in Audit Quality. Thus, higher or lower levels of time budget pressure perceived by auditors in this study were not shown to produce a significant change in audit quality.

The results suggest that auditors at Public Accounting Firms in Palembang City are able to maintain the quality of audit performance despite facing time constraints in completing engagements. This condition may be associated with auditors' ability to manage time, develop audit plans, prioritize audit procedures, and perform their duties in accordance with professional standards. With effective time management, time budget pressure does not necessarily cause auditors to reduce audit procedures or disregard necessary audit evidence.

This finding is consistent with Kawisana et al. (2023), who reported that Time Budget Pressure had no significant effect on Audit Quality. Their results indicate that professional auditors can adapt to requirements for completing assignments within specified time limits without reducing the quality of the audit procedures performed.

The result is also supported by Zain (2022), who found that time budget pressure did not partially affect audit quality at Public Accounting Firms in the Medan region. A similar finding was reported by Pradnyayani and Wirama (2023), who showed that time budget pressure did not affect audit quality. These results strengthen the present finding that time limits in audit engagements do not, by themselves, lead to changes in audit quality when auditors remain able to perform audit procedures professionally.

Nevertheless, the present finding differs from Padmawati and Dwirandra (2022), who reported a negative effect of Time Budget Pressure on audit quality. This difference suggests that the impact of time budget pressure on audit quality may vary across research settings. Differences in auditor characteristics, Public Accounting Firm conditions, the number and complexity of engagements, time-management capabilities, and the work pressures encountered may account for variation across studies. Therefore, time budget pressure does not necessarily produce the same consequences for audit quality in every KAP.

Based on these results, the hypothesis stating that Time Budget Pressure affects Audit Quality at Public Accounting Firms in Palembang City is not supported. The findings indicate that time budget pressure is not a direct determinant of audit quality in the context of this study. Nevertheless, auditors must continue to manage engagement time effectively so that all audit procedures can be performed adequately without compromising compliance with professional standards or the quality of the audit evidence obtained.

The Effect of Auditor Workload on Audit Quality

Based on the partial test, Auditor Workload produced a t-statistic of 1.551 with a significance value of 0.129. Because the significance value exceeded 0.05, Auditor Workload did not have a significant effect on Audit Quality at Public Accounting Firms in Palembang City. Although the regression coefficient was positive at 0.322, the effect was not statistically strong enough to explain changes in Audit Quality. Thus, higher or lower auditor workload in this study was not shown to produce a significant change in audit quality.

The nonsignificant effect of Auditor Workload on Audit Quality indicates that the number and intensity of tasks faced by auditors do not necessarily determine the quality of audit outcomes. Auditors with sufficient experience and competence, the ability to prioritize work, clear task allocation, and adequate supervision from senior auditors may continue to perform audit procedures in accordance with standards even when workloads are relatively high. These conditions enable auditors to maintain accuracy in obtaining and evaluating audit evidence, so an increase in workload does not directly lead to a decline in audit quality.

This finding is consistent with Hakim and Fachriyah (2023), who reported that Auditor Workload had no significant effect on Audit Quality. The finding suggests that professional auditors can manage job demands such that workload does not necessarily reduce the quality of audit performance. The ability to manage time, allocate tasks, and maintain compliance with audit procedures may minimize the effect of workload on the quality of audit outcomes.

The present finding is also supported by Munidewi et al. (2020), who found that workload did not significantly affect audit quality. Their result reinforces the present evidence that a high workload does not necessarily reduce audit quality. As long as auditors can manage their work professionally and receive adequate support from the work environment, audit quality can be maintained even when multiple engagements must be handled within a given period.

Nevertheless, this finding differs from Alfhedo et al. (2024), who reported that auditor workload affected audit quality. The difference suggests that the relationship between workload and audit quality may depend on auditor characteristics and the working conditions of individual Public Accounting Firms. Differences in the number of clients, engagement complexity, work allocation, auditor experience, resource availability, and supervision systems may cause auditors to respond differently to the workloads they face.

Based on these results, the hypothesis stating that Auditor Workload affects Audit Quality at Public Accounting Firms in Palembang City is not supported. The findings indicate that Auditor Workload is not a direct determinant of Audit Quality in this study. Nevertheless, KAPs should continue to monitor engagement allocation and auditor capacity so that workloads remain proportional and auditors can maintain accuracy, objectivity, and compliance with professional standards throughout the audit process.

The Effect of Auditor Independence on Audit Quality

Based on the partial test, Auditor Independence produced a t-statistic of 5.580 with a significance value of 0.000. Because the significance value was below 0.05, Auditor Independence had a positive and significant effect on Audit Quality at Public Accounting Firms in Palembang City. In addition, the standardized beta coefficient of 0.668 was the largest among the independent variables, indicating that Auditor Independence is the most dominant predictor of Audit Quality in the research model.

These results indicate that higher auditor independence is associated with better audit quality. Auditors who are able to maintain an independent stance are more objective in evaluating audit evidence, exercising professional judgment, and reporting audit findings without being influenced by the interests of other parties. Independence enables auditors to preserve integrity and objectivity throughout the audit process so that the resulting opinion more accurately reflects the underlying conditions and can be relied upon by users of financial statements.

The findings support Attribution Theory, which explains that individual behavior may be influenced by factors originating within the individual. In this study, independence represents an internal factor related to auditors' professional attitudes in performing their assignments. Auditors with a high degree of independence are more likely to maintain objectivity and resist influence from client interests or other pressures. This condition supports the performance of audit procedures based on evidence and professional standards, thereby helping to sustain audit quality.

The findings are also supported by Angelina and Syaiful (2022), who found that auditor independence significantly affected audit quality among auditors at Public Accounting Firms in Surabaya. Samosir et al. (2022) likewise reported that auditor independence had a positive effect on audit quality at Public Accounting Firms in DKI Jakarta. Together, these results indicate that stronger auditor independence is associated with higher audit quality.

Consistent results were also reported by Setiawan et al. (2022), who found that auditor independence had a positive effect on audit quality at Public Accounting Firms in Semarang. In addition, Zain (2022) found that independence had a positive partial effect on audit quality at KAPs in the Medan region. The consistency of these results across several regions provides empirical support for the important role of independence in improving audit quality.

A more recent study by Ula and Praptoyo (2023) similarly found that auditor independence had a positive effect on audit quality at Public Accounting Firms in Surabaya. Their study concluded that higher auditor independence is associated with higher audit quality. This evidence further supports the present finding that auditors' ability to maintain an independent stance is a key factor in producing high-quality audits.

Based on these results, the hypothesis stating that Auditor Independence affects Audit Quality at Public Accounting Firms in Palembang City is supported. The finding indicates that improving audit quality requires stronger auditor independence. KAPs should create a work environment that supports auditor objectivity, avoids conditions that may create conflicts of interest, and ensures that auditors can make judgments and issue opinions based on the audit evidence obtained without undue influence from other parties.

Synthesis of Findings and Research Contributions

When considered as a whole, the results reveal an empirical pattern in which audit quality at Public Accounting Firms in Palembang City is more strongly determined by auditors' professional factors than by the job pressures they face. Time budget pressure and auditor workload do not have significant partial effects, whereas auditor independence has a positive and significant effect and the largest beta coefficient. These findings indicate that time constraints and high job demands do not automatically reduce audit quality as long as auditors are able to maintain objectivity, integrity of judgment, and compliance with professional standards. Accordingly, independence can be viewed as a more decisive professional factor in safeguarding audit quality than situational pressures arising from the work environment.

These findings provide an empirical contribution that distinguishes the present study from several earlier studies. Padmawati and Dwirandra (2022) found that time budget pressure negatively affected audit quality, whereas Alfhedo et al. (2024) reported that auditor workload affected audit quality. By contrast, the present study shows that neither form of job pressure has a significant direct effect among auditors at KAPs in Palembang City. The results are more closely aligned with Munidewi et al. (2020), who found that time budget pressure and workload were not significant in partial tests, while independence remained important to audit quality. These different patterns reinforce the contextual nature of the relationship between job pressure and audit quality and suggest that it may be shaped by auditor characteristics, supervisory mechanisms, workload distribution, and the working environment of each KAP.

From the perspective of Attribution Theory, these findings broaden the understanding that external factors do not always have a direct influence on the quality of auditors' professional behavior. Time budget pressure and workload, as external factors, were not shown to determine audit quality partially, whereas independence, as an internal professional factor, exerted the strongest effect. The novelty of this study therefore lies not only in examining the combination of these three variables at KAPs in Palembang City, but more importantly in identifying a pattern in which the internal professional factor of independence is more dominant in explaining audit quality than external job pressures. This finding reinforces the importance of developing a work environment that protects auditor independence while maintaining time budgets and workload distribution at proportional levels.

CONCLUSION

The results show that Time Budget Pressure, Auditor Workload, and Auditor Independence simultaneously have a significant effect on Audit Quality at Public Accounting Firms in Palembang City. Partially, Time Budget Pressure and Auditor Workload do not have significant effects on Audit Quality, indicating that time pressure and high workloads do not directly determine the quality of audits produced. By contrast, Auditor Independence has a positive and significant effect on Audit Quality and is the most dominant variable in the research model. This finding demonstrates that auditors' ability to maintain objectivity and independence plays an important role in producing high-quality audits. Accordingly, Public Accounting Firms should strengthen the implementation of independence principles, protect auditors from potential conflicts of interest, and continue to manage time budgets and workload distribution proportionally so that audits can be conducted objectively, professionally, and in accordance with applicable auditing standards. In practical terms, KAPs should strengthen mechanisms for monitoring auditor independence, control potential conflicts of interest, and arrange workload distribution and time budgets proportionally. Future research should expand the geographical scope, increase the number of respondents, and consider additional variables such as competence, professional skepticism, audit complexity, and organizational support to obtain a more comprehensive understanding of the determinants of audit quality.

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