

## The Effect of Time Pressure, Accountability and Due Profesional Care on Audit Quality

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Article Info	Abstract
<p><i>Keywords:</i></p> <ul style="list-style-type: none"><li>○ Time Pressure,</li><li>○ Accountability,</li><li>○ Due Profesional Care,</li><li>○ Audit Quality</li></ul>	<p><b>Purpose</b> – This study aims to obtain emprical evidence about the influence of time pressure, accountability and due profesional care on audit quality from the perspective of accounting students. This research was conducted because previously more research focused on profesional auditors. Meanwhile, the perspective of accounting students regarding the factors that affect audit quality has rarely been studied.</p>
Article History	
<p>Received: 12 – 01 - 2025 Accepted: 04 – 07 – 2025 Published: 28 – 07 - 2025</p>	<p><b>Design/methodology/approach</b> – This study uses a quantitive research method, using primary data collected from the population of 85 college students majoring in accounting at Bekasi City University. Data analysis was carried out using Patrial Leas Square (PLS) software with moderated Regression Analysis.</p> <p><b>Findings</b> – This results of this study found that time pressure has a negative and significant effect on audit quality with the results of the original sample of 0.137 and significant at the significance level of 0.1 (<math>p = 0.095</math>). Accountability has a positive and significant effect on audit quality with the results of the original sample of 0.467 and <math>p</math> value of 0.000. In addition, due profesional care has a positive and significant effect on audit quality with original sample results of 0.442 and <math>p</math> value of 0.000.</p> <p><b>Research limitations/implications</b> – This research can be an input for auditors and public accounting firm in improving audit quality. This research should also discuss auditors ethics. Because ethics is a crucial aspect in maintaining the quality of audits and the integrity of the auditor person</p>

## INTRODUCTION

Higher education is an educational institution that provides learning services for the community to master high-level knowledge, where students are called students and teachers are called lecturers (Sihite & Saleh, 2019)

**Table 1. Number of Universities in Bekasi City in 2019 -2021**

District	University		
	2019	2020	2021
Pondok Gede	3	3	3
Jatisampurna	1	1	1
Pondok Melati	2	2	2
Jatiasih	2	3	3

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District	University		
	2019	2020	2021
Bantargebang	1	1	1
Mustikajaya	-	-	-
East Bekasi	3	3	3
Rawalumbu	3	3	3
South Bekasi	2	2	2
West Bekasi	3	3	4
Medansatria	3	3	3
North Bekasi	2	2	2
<b>Bekasi City</b>	<b>25</b>	<b>26</b>	<b>27</b>

Bekasi is one the cities with rapid development of higher education. Based on data from Bekasi City Statistics 2024, there are 27 universities in Bekasi City in 2021. Each type of university usually has a number of study programs offered, one of wich is the accounting study program wich is the accounting study. Accounting is the activity of recording financial transaction data, classifiying and reporting financial information in one period, which is useful for internal and external parties of the company (Makrus et al., 2023). Among the courses taken by students majoring in accounting, auditing plays a very important role. Audit is the process of data collection, assesment or evaluation carried out to asses whether it is in accordance with the underlying criteria (Perma, 2019). In practice, understanding audit procedures in accordance with audit standards is very important, especially for internship students at public accounting firm (Faisal & Sari, 2018; Melindawati et al., 2023).

However, internship at public accounting firms often pose their own challenges. Accoring to the results of research (Widyachandra et al., 2023), it shows that students who carry out internship activities a fulfillment on internship or work practice courses in jabodetabek experience moderate stress. This is evident from the research which shows a precentage of 13,7% which indicates that challenges in time management, couple with a high workload. The stressful conditions experienced by internship students, especially at the public accounting firm, have the potential to cause greater pressure. The audit process demands accuracy, precision and a deeper understanding of audit procedures in accordance with audit standards. The experience by (Adi, 2020), a student who interned at small public accounting fim strengthens this picture. According to Adi's experperience, the honorarium given is not proportional to the responsibilities assumed. The average value per project undertaken by small public accounting firm is 10 to 15 million. Student interns work on several projects at the same time, so a high accountability is required to produce accurate and objective audit reports. Even though the workload is high and the audit fees earned are not as expected(Faisal et al., 2023).

Finally, based on research (Ardhi et al., 2017) he found problems regarding fixed asset audit procedures carried out by public accounting firm ZK auditors showing a lack of application of due profesional care. The principle of due profesional care requires auditors to carry out their duties carefully, thoroughly and prudently in order to minimize errors in audit reporting. This can be seen from the results of the examination (audit) of PT XYZ for the 2017 financial year contained several errors in the calculation of depreciation and several errors in the application of tax regulations, especially regulations related to VAT collection. Lack of accuracy and prudence in conducting the audit process can have an impact on the quality of the resulting audit(Faisal & Sari, 2020).

There are several factors that an affect the quality of audits produced by factors, such as time

pressure, accountability and due profesional care. One important factor that affects the quality of the resulting audit is time pressure. Based on previous research that found and discussed the effect of time pressure on audit quality. According to research (Nusa & Rozana, 2023; Pratama & Syaiful, 2024; Santoso & Achmad, 2019) found that time pressure has a negative effect on audit quality. However, in contrast to research conducted by (Desmawati et al., 2023; Ibrahim et al., 2022) shows that time pressure has a positive effect on audit quality. This indicate that with high time pressure felt by the auditor, the auditor will try to complete the audit on time (Faisal et al., 2025).

Another factor that can affect audit quality is accountability. Previous research (Dewi & Sugeng, 2019; Ningsih et al., 2020; Rabihah et al., 2023; Sayidaturrachmah et al., 2024) states that accountability has a positive effect on audit quality. However, in contrast to research (Mutmainah et al., 2020) which states that accountability when examining financial statements, the resulting audit quality will also be good. Another factor that can affect audit quality is due profesional care. Previous research (Rahmawati et al., 2022; Ramadani & Sitepu, 2019; Sa'adah & Challen, 2022; Suhendra, 2021) which shows that due profesional care has a positive affect on audit quality. However, in contrast to research (Nurfadillah & Sugara, 2022) which states that due profesional care has a negative affect on audit quality. This shows that due profesional care must be applied in every audit of financial statements, so that the resulting audit quality in accordance with applicable standards.

The purpose of this study was to determine and analyze the effect of time pressure, accountability and due profesional care on audit quality. This study important because previous research has focused more on profesional auditors, while the perception of accounting students related to factors that affect audit quality is still rarely studied. Therefore, this study aims to fill this gap by providing a deeper understanding of how students as prospective auditors face problems in the field when they later intern or work in a public accounting firm.

## LITERATUR REVIEW

### *Time pressure*

According to (Solehudin et al., 2023), time pressure is a time constraint that often requires quick decision making so that it can affect an individuals ability to conduct in-depth analysis. According to researchers, time pressure is a situation where we have to complete a task with limited time that causes less than optimal decision making. This findings is in line with (Pratama & Syaiful, 2024) which showed that time pressure negatively affects audit quality. In the context of attribution theory, auditors facing time pressure tend to attribute the limitations of audit results to external factors, such as tight deadlines given by clients to complete audit reports. This can risk degrading the quality of the audit.

### *Accountability*

According to (Fitriasuri & Helmi, 2022), accountability is one of the main principles in organizational governance which requires a person or organization to be accountable for the management, control of resources and implementation of polices entrusted to them, in order to achive the goals set by the media periodically. According to the researcher, accountability is a principle of responsibility that must be applied by every individual group and institution to achive predetermined goals. A previous study by (Ningsih et al., 2020) found that accountability has a positive effect on audit quality. Based on the theory of agency, where the auditor acts as an agent

who must account for his work to the principal (owner of the company). A high level of accountability encourages auditors to conduct audits more objectively, transparently and in accordance with profesional standards.

### *Due profesional care*

According to (Susanto, 2020), due profesional care is the accuracy of an auditor in carrying out the audit process so that careful auditors will more easily and quickly reveal various kinds of fraud in the presentation of financial statements. From the several definitions above, the researcher concludes that due profesional care is a careful and thorough profesional attitude that must be processed by an auditor such as always questioning, evaluating and critically analyzing several facts and evidence. This finding is in line with previous research by (Sa'adah & Challen, 2022) which showed that due profesional care have a positive effect on audit quality. Based on attribution theory, the auditors prudence in applying due profesional care can be influenced by internal factors, such as experience and profesional attitude. Auditors who have a high level of caution tend to be more careful about errors in financial statements.

### *Audit quality*

Accoridng to (Effendi & Ulhaq, 2021) audit quality is a characteristic or description of audit practices and results based on auditing standards and quality control standards which are a measure of the implementation f the dties and responsibilities of an auditor profession. According to the researcher, audit quality is the result of a quality audit based on audit standards and the auditor probability of finding fraud in the clients financial statements reported in the audit report. Based on the agency theory, which explains that the difference in interests between the owner of the company (principal) and management (agent) can pose a risk of manipulation of financial statements. The auditor as an independent party plays an important role in reducing such information asymmetry by providing objective and audit quality reports.

### *Hypotheses development*

When an auditor is pressured, the auditor tends to perform dysfunctional behavior, such as skipping several audit procedures to minimize time, resulting in low quality. Based on research on audit quality at the public accounting firm in Semarang has found, that time research (Nusa & Rozana, 2023) also shows that time pressure has a negative effect on audit quality at the public accounting firm in Bandung City. As well research conducted by (Pratama & Syaiful, 2024) investigating the effect of time pressure on audit quality at the public accounting firm in Surabaya. The higher the time budget pressure receiver by an auditor, the lower the resulting audit quality. Based on the explanation above, the following hypothesis formulation can be proposed.

H<sub>1</sub>: Time Pressure has a negative effects on Audit Quality.

Accountability indicates the psychological urge that has to account for something they have done to their environment or others. Accountability has a positive affect on audit quality on external auditors at the public accounting firm in Surabaya City (Dewi & Sugeng, 2019), research (Ningsih et al., 2020) atb the Jakarta public accounting firm wich is registered in the IAPI Directory, research (Sayidaturrachmah et al., 2024) at the public accounting firm in Bekasi City and DKI Jakarta and (Rabihah et al., 2023) on auditors who work at the inspectorate general of the ministry of religion of indonesia. This shows that auditors who have high accountabiity will be fully respoonsible for their work so that the resulting audit quality will be better. Based on the explanation above, the following hypothesis formulation can be proposed.

H<sub>2</sub>: Accountability has a positive effect on Audit Quality.

Accuracy and acre in the use of profesional skills requires auditors to exercise profesional skepticism. The attitude of auditors who think critically about audit evidence is to always question and evaluate audit evidence. According to a study (Sa'adah & Challen, 2022) due profesional care has a positive and significant effet on audit quality at the public accounting firm in East Jakarta, (Rahmawati et al., 2022) this study shows that due profesional care also has a positive effect and significant effect on audit quality on auditor managers of the public accounting firm in the Bandung City are, such as research conducted by (Ramadani & Sitepu, 2019) at the public accounting firm in Medan City and the other research conducted by (Suhendra, 2021) due profesional care has a positive effect on audit quality at the public accounting firm in Bandung City, the due profesional care attitude prossessed by auditors to obtain resionable assurance that the financial statements are free from material misstatement, whether caused by errors or fraud. Based on the explanation aboves the following hypothesis formulation can be proposed.

H<sub>3</sub>: Due Profesional Care has a positive effect on Audit Quality.

## RESEARCH METHOD

Hypothesis testing used in this study to determine how the independent variables of time pressure, accountability and due profesional care impact the dependent variable, namely audit quality. Correlational studies are used in this research to find important variables related to problem and other important factors (Sekaran, 2009). Correlational studies are always conducted in unplanned situations. For the implementation time, on (cross-section) is used with data analysis and hypothesis testing. In this study, the unit of analysis used is students majoring in accounting at Bekasi City universities who have taken audit courses or who have done internsips at public accounting firms. Accounting students were chosert to be the subject of this study because they have learned strong theoritical concepts about auditing. In addition, many accounting students take part in internship programs at public accounting firms, so they have an overview of audit practices in the real world. The researchers questionnaire uses 4 linkert scales and closed questions with answers to the questions asked already available.

**Table 2. Variable Measurement**

Type	Variable	Dimension	Source
Independent Variable	Time Pressure	1. Time Bugdet Pressure 2. Time Deadline Pressure	(Pratama & Syaiful, 2024)
	Accountability	1. Motivation 2. Social Obligation 3. Devosion to the profession	(Ningsih et al., 2020)
	Due Profesional Care	1. Skepticism 2. Adequete Confidence	(Ramadani & Sitepu, 2019)
Dependent Variable	Audit Quality	1. Audit Comformity with Audit Standards 2. Quality of Audit Reports	(Ibrahim et al., 2022)

The variables in this study were measured based on the dimensions and indicators formulates



from previous literature. Time pressure is measured using two dimensions, namely time budget pressure and time deadline pressure. Time budget pressure describes the circumstances in which the auditor are required to perform efficiency of the allocated resources, especially the time budget that has been prepared in carrying out their duties. Meanwhile, time deadline pressure refers to time pressure due to time limits or time targets that must be met by the auditors in completing their tasks.

Accountability is measured based on three dimensions, namely motivation, social obligation and devotion to the profession. Motivation refers to the process of influencing people or groups to do desired work. Social obligation refers to an individuals obligation as a member of society, such as showing social concern through helpful behavior. While devotion to the profession reflects a persons professional dedication through the use of knowledge and competence in carrying out tasks. Due profesional care is measured based on two dimensions, namely skepticism and adequate confidence. Skepticism describes the auditors cautious and critical attitude in obtaining information and doubting the truth of information before it is tested and supported by strong facts. Adequate confidence refers to the high level of confidence obtained by the auditor when it has obtained sufficient and appropriate evidence to lower audit risk. Audit quality is measured based on two dimensions, namely audit compliance whit audit standards and quality of audit reports. Audit compliance with audit standrs indicates the implementation of audits in accordance with the auditing standards set by the indonesian institute of Certified Public Accountants and the presentation of financial statements that are free from material misstatements. Quality of audit reports refers to a quality audit resport, which contains the auditors opinion on the company financial statements.

The data analysis method used in this study was the Patrial Least Square (PLS) methodology. Patrial Least Squares (PLS) method is used in this study because it can cope with data with a relatively small number of samples and allows the analysis of relationships between complex variables. PLS is Structireal Equation Modeling (SEM) solution method that is better suited for this study than other SEM approach.

$$FB = \beta_0 + \beta_1TP + \beta_2ACC + \beta_3DPC + \beta_4AQ + \varepsilon$$

## RESULTS

### Respondend Demographics

This study involved 85 respondents who were accounting students from 10 universities in Bekasi City. The majority of resppondents cam from STIE Tri Bhakti as many 31 people, followed by Assyafiiyah Islamic University as many as 24 people. Based on gender, 71 respondents were female and 14 respondents were male. Most respondents were in semester 7 as many as 52 people, followed by semester 5 as many as 33 people, while in semester 1 and 3 there were no respondents. In terms of age, the majority of respondents were between 20-23 years old as many as 75 people, 24-27 years old as many as 8 people and the remaining 2 people were under 20 years old. Regarding internship experience at the public accounting firm, while the rest have never undergone an internship.

### Normality Testing, Convergent Validity and Reability Testing

The fundamental assumption of multivariate analysis is normality. The data are considered normal if the skewness value is in the range of  $\pm 1.96$  at a significance of 0.05 (Hair et al., 2017). The data is deerned normal since, according to the table, the normality test indicates that each variables

skewness value is less than 1.96. In the meantime, the data processing findings demonstrated that all indicators and dimensions created latent variables, with loading factor  $>0.70$  and AVE  $>0.5$  meeting the validity of convergence (Hair et al., 2017). Additionally, the reliability test revealed that each variable had Cronbach's alpha and composite reliability values greater than 0.7, indicating the dependability of the data. All things considered, the assessment of the measurement model (outer model) verifies that all dimensions and indicators originate from latent.

## The Hypothesis Test

The hypothesis in this study can be known from the calculation of the model using the PLS bootstrapping technique. From the results of the bootstrapping technique. From the results of bootstrapping calculation, a statistical t-value of each relationship or path will be obtained. Testing this hypothesis is set to a significance level of 0.1 as a hypothesis. The results of the variables on dependent variables were obtained as follows:

**Table 3. T test results (individual)**

Variable	Prediction	Original Sample	P values
TP -> AQ	-	-0.137	0.095**
AC -> AQ	+	0.467	0.000
DPC -> AQ	+	0.442	0.000
R-squared		0.582	
Adjusted R- squared		0.566	

Significance Level \*0.05; \*\*0.1

Source: SmartPLS Data Processing Results

Caption: TP: Time Pressure; AC: Accountability; DPC: Due Professional Care; AQ: Audit Quality

Based on the analysis results, the relationship between time pressure and audit quality showed a path coefficient of -0.137 with a P-value of 0.0095, which is significant at a significance level 0.1. This indicates that time pressure tends to degrade audit quality, although its effect is not very strong. Meanwhile, accountability has a significant positive effect on audit quality with a path coefficient of 0.467 and a P-value of 0.000, which shows that increasing accountability significantly improves audit quality. Similarly, due professional care has a significant positive effect on audit quality with a path coefficient of 0.442 and P-value of 0.000, which indicates that the higher the professional attention given, the better the audit quality.

## Explanatory

The R-square for the audit quality variables in this study was obtained at 0.582, which is included in the moderated category. This value indicates that 58.2% of the variation in audit quality can be explained by the influence of the three independent variables studied, namely time pressure, accountability and due professional care. This means that these three factors have a significant contribution to the resulting audit quality. However, the remaining 41.8% is explained by other variables not included in this research model. Therefore, although this model can explain most of the variability in audit quality, there are still other factors that can affect audit quality that need further research. Meanwhile, the adjusted R-square value of 0.566 indicates that about 56.6% of changes in the dependent variable (audit quality) can be explained by other factors not included in

this analysis. The lower adjusted R-square value compared to the R-square indicates that although this model is quite good, there is room for further development, either by adding other relevant variables by improving the overall model.

## DISCUSSIONS

### **Audit Quality is significantly improved by Time Pressure**

Based on previous research, among others (Nusa & Rozana, 2023; Pratama & Syaiful, 2024; Santoso & Achmad, 2019) this shows that time pressure can effect audit quality and significantly. Auditors are often faced with time constraints that require them to work in a hurry. When the time allocated to conduct the audit process is insufficient, auditors tend to reduce the depth of the audit procedure, skip important steps in the examination or even do not review the audit evidence in accordance with applicable audit standards. In practice, this can lead to inaccurate or incomplete audit reports, potentially harming the company and other stakeholders. This suggests that the research findings support the initial conjecture (hyphotesis). That is, the higher the level of time budget pressure on auditors makes auditors practice a decreadse in audit quality. This is in line with the atribution theory that supports the hypothesis and results of this study how auditors attribute the cause, both from internal (time management) and external factors (deadline for client expectations) wich can cause and auditor focus to decrease and be less though, thereby reducing the resulting audit quality.

### **Audit Quality is significantly improved by Accountability**

Based on previous research, among others: (Dewi & Sugeng, 2019; Ningsih et al., 2020; Rabihah et al., 2023; Sayidaturrachmah et al., 2024) accountability has a positive effect on audit quality. This shows that accountability can affect auit quality. Accountability requires the auditor to provide an objective opinion based on the evidence that has been found during the audit process. Thus, auditors are not only responsible to the principal but also to the public. Auditors must have an awareness of the importance of compliance with auditing profesional standards. This compliance is to maintain the integrity, credibility and profesionalism of auditors which in turn can inrease clients trust. This shows that the research findings support the hypothesis. This means that the higher the level of accountability that exists in auditors, the higher the quality of the resulting audit. This is in line with the agency theory supports the hypothesis and results of this study that accountability has a positive effect on audit quality. Accountability reduces ppotential conflicts of interest between management (agents) and company owners (principal), ensuring editors act in the interests of the principal. Thus, accountability incerase confidence in audit results and reduces the risk of dishonesty or manipulation in audit reports.

### **Audit Quality is significantly improved by Due Profesional Care**

Based on previous research, among others: (Rahmawati et al., 2022; Ramadani & Sitepu, 2019; Sa'adah & Challen, 2022; Sayidaturrachmah et al., 2024) due profesional care has a positive effect on audit quality. This is shows that due profesional care can affect audit quality. Accountability requires auditors to provide an objective opinion based on the evidence that has been found during the audit process. Thus, auditors are not only responsible to the principal but also to the public. Auditors must understand the importance of due profesional care in maintaining audit quality or internship experience at a public accounting firm provieds an understanding of an audtior who must work carefully. In addition, highlighting the importance of profesional skepticism and careful judgement is a crucial aspect in improving audit quality. Profesional skepticism helps auditors to be more



thorough in identifying potential misstatements and audit risks that may affect the audit results. This shows that the research findings support the hypothesis. This means that the higher the level of due profesional care, the better the resulting audit quality. This is in line with the attribution theory that supports the hypothesis and results of this study that due profesional care has a positive effect on audit quality. Due profesional care is an internal factor within the auditor (competence and profesional skepticism) if an auditor uses prrofesional skills they can avoid material misstatements that can damage their reputation as an auditor and reduce audit quality.

## CONCLUSIONS

(1) Time pressure significantly affects audit quality and is in line with hypothesis which means it support by the theory (2) Accountability significantly affects the quality of audits and is in the direction of hypothesis which means it support the theory (3) Due profesional care significantly affects the quality and is in line with the hypothesis, wich means it support the theory.

## Theoretical Implications

This study contributes to the development of theory in the field of accounting, especially realeted to factors that affect the quality of audits. By examining the effect of time pressure, accountability and due profesional care on audit quality, this study can add to the academic literature. These findings are relevant for students who have taken audit courses or have interned at public accounting firms, in order to understand quality audit practices and ensure accountable financial reports.

## Managerial and Practical Implications

This research provides practical benefits for universities and public accounting firm, especially public accounting firm in the Bekasi City area that accept student interns. By creating a positive work environment that supports auditors to deal with time pressure. This expected to improve audit quality and maintain auditor integrity and profesionalism. This study also produces recommendations that can be followed up by various parties. Accounting educators can utilize the findings of this study to integrate the concepts of time pressure, accountabilty and due profesional care in the curriculum through relevant case studies. Internship supervisors in public accounting firms can create a supportive work environment, such as training related to time management and profesional ethics. Regulators and governments can strengthen supervision of audit practices to increase public trust.

## Policy Implications

The results of this study can a reference for regulators and the government to ensure that auditors have carried out accounting practices that are in accordance with standards and quality. The government can support training and supervision programs to improve the accountability and profesional ability of auditors. That way, public trust in the audited financial statements can incerase.

## Research Limitations

This study has limitations in term of variable measurement, namely time pressure, accountability, due profesional care as independent variables, audit quality as dependent variable measured using a questionnaire. The questionnaire used is not guided in detail in filling it out, so that it has the potential to cause respondents subjectivity to the questions asked. In addition, there

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are obstacles in waiting for confirmation from the respondent in a fast time. The following are further details on the limitations encountered:

1. Respondent subjectivity : The use of questionnaires as a measuring tool can lead to subjectivity in respondents answers, so that the results of the study do not reflect the actual situation
2. Respondent confirmation : Time constraints in obtaining confirmation from respondents can affect the completeness of the data collected.

## Suggestions

For further researchers, it is recommended to expand the scope by involving auditors who have direct experience in public accounting firm, so that researchers can provide a more in depth picture of how time pressure, accountability and due professional care affect audit quality in the professional world. In addition, adding independent variables such as auditor ethics is an important aspect in maintaining audit quality and the integrity of the auditor profession.

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