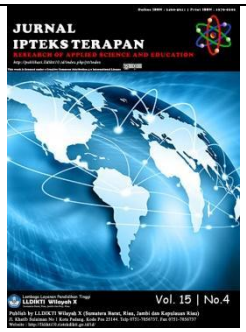

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EFFECT OF AUDIT COMPLEXITY, TIME BUDGET PRESSURE, AUDITOR'S COMPETENCY AND EXPERIENCE ON AUDIT QUALITY WITH MODERATING VARIABLES INFORMATION SYSTEM UNDERSTANDING

Wiranda Tesalonika Hutagalung[1)], Desy Romauli Br. Sitorus[2)], Sano Sinaga[3)], Wilsa Road Betterment Sitepu*[4)]
[123]Universitas Prima Indonesia
Email: wirandatesalonika@gmail.com

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Abstract

Abstract : The purpose of this research is to examine the effect of audit complexity, time budget pressure, competence, and auditor experience on auditor quality with an understanding of information systems as a moderating variable. The population is taken from auditors at KAP in Medan, where the total population is 100 auditors. **Methods :** The research area is carried out at KAP Medan City. The data used is primary data, namely questionnaires distributed to auditors who are at the work of Medan City Public Accountants. The object here is the auditor who works at KAP in Medan City. **Result :** The results of this study show that the interaction between auditor experience and understanding of information systems has a negative effect on audit quality at KAP in Medan with tcount < t table or -1.828 < 1.997 and a significance number of 0.072 > 0.05. **Conclusion :** The Interaction Between Auditor Experience and Understanding of Information Systems has no effect on Audit Quality. Referring to the results of testing the coefficient of determination, it shows that 57% of the variations in the Audit Quality variable (Y) can be explained by the variables of Audit Complexity (X1), Time Budget Pressure (X2), Competence (X3), and Auditor Experience (X4), while 43% are explained by other variables that not used in this study

Keywords: Audit Complexity, Time Budget Pressure, Competence, Audit Experience and understanding of information systems.

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INTRODUCTION

The public accounting profession has received a lot of criticism because of cases of manipulation of financial data carried out by the company. Auditors are also felt to have participated in providing false information regarding the condition of the company, therefore losses are felt by many parties. The quality of the audit produced can have an impact on the image of the KAP, where the quality of the audit that contains clear information on the audit produced by the auditor on the financial statements is in line with auditing standards.

A case of manipulation of the financial statements of PT. Garuda Indonesia, Tbk in 2019. Initially, in 2018 this report reported a net profit of USD 809.85 thousand or equivalent to Rp. 11.33 billion (exchange rate is assumed to be Rp. 14,000 per US dollar). There was a sharp spike from 2017 which made a loss of USD 216.5 million. Referring to Dony Oskaria and Chairal Tanjung as commissioners of Garuda Indonesia (now no longer holding that position) they said that Garuda Indonesia's 2018 financial statements were not in line with those stated by PSAK. Related to this case, there is the involvement of KAP Tanubrata Susanto Fahmi Bambang & Partners as independent auditors on the 2018 financial statements of PT. Garuda Indonesia, Tbk, namely a third party. Source: www.economy.okezone.com.

Related to PT. Garuda Indonesia, Tbk, the occurrence of this financial manipulation case also dragged the auditor to this financial report, namely KAP, this is a case that needs attention because of the independence and professionalism of the auditor regarding the quality of the audit created. Not infrequently a dilemma situation is felt by the auditor, because of the fairness of the financial statements in order to achieve the interests of various parties, but on the other hand the auditor also needs to be able to carry out the guidance desired by the client so that he is satisfied with the work he produces and in the future will continue to use the services of the same auditor. Referring to Sitompul's explanation (2017), the quality of audit results is defined as a probability, in which an auditor submits a report after finding a problem in the client's accounting system. dealing with audit problems from the easiest to the more complex. Sitompul (2017) explained, auditors need to be able to achieve what the client demands, even though the complexity is very high, this is for the client to give credibility so that in the future they will continue to use their services. Auditor experience is another factor to influence the quality of auditor performance which is categorized as important. Auditor experience is a variety of events faced by the auditor, such as previously completed audit assignments and training and other activities related to auditing aspects. Referring to the opinion expressed (Jelista, 2015), it describes that auditors with little experience are at risk of making high mistakes when working. Competence is defined (Suharti, 2019) as a personal aspect of a worker who supports the auditor so that superior performance can be achieved. The higher the level of competence of an auditor, the possibility of increasing the quality of the resulting audit. This was done by research from Suharti and Mr. Apriyanti (2019). Time budget pressure from auditors when

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carrying out audits has an impact on audit quality. Time budget pressure is a condition that shows the efficiency of the auditor in a predetermined time budget or budget time which is discussed very rigidly and tightly (Andini, 2013). The auditor's understanding of information systems can be used as a support for auditing activities to run smoothly and create improved reports (Eka, 2013). Understanding of information systems can make it easier for auditors to determine appropriate audit procedures so that audit complexity can be reduced, even with time budget pressures, increase competence and be a help for auditors with low experience. Referring to the interpretation above accompanied by a description of the results of previous studies, researchers are encouraged to carry out research again with differences in time and place. This research is aimed at providing evidence and investigating evidence regarding the factors that influence the quality level of audit reports issued by public accountants

RESEARCH METHODS

The research area is carried out at KAP Medan City. The data used is primary data, namely questionnaires distributed to auditors who are at the work of Medan City Public Accountants. The object here is the auditor who works at KAP in Medan City.

This research is a quantitative type with a causative nature, namely researchers who are directed to examine the correlation of cause - effect according to the delivery of the impacts that occur and look for what causes the data collected.

Referring to Sugiyono's explanation (2016: 115), the subject and object covered by the generalization area with the characteristics and quantity determined by the researcher so that the conclusion can be drawn after being researched is defined as a population. For this research, a population of 21 KAPs was used, namely Medan City Public Accountants (KAP).

In this research, the technique used to take the sample is the purposive sampling technique. Referring to Sugiyono's explanation (2016: 116), the sample is part of the characteristics and numbers possessed by that population. Because the population tends to be large, and time, funds and manpower are limited, a sample drawn from that population is used. So, the sampling needs to be representative (representative).

For this research, the technique used so that the data can be collected are surveys and questionnaires, namely through the distribution of questionnaires as research instruments to the object of research. Questionnaire is a technique in which data is collected efficiently if it is known with certainty by the researcher, the variables to be measured and analyzed are what the respondents expect.

RESULTS AND DISCUSSION

Total of 100 questionnaires have been distributed to KAP Medan city. Of these 100 questionnaires, only 70 questionnaires (70%) were returned and could be processed while the remaining 30 questionnaires (30%) could not be processed because they were not returned.

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Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Komplesitas Audit	70	30	42	34,77	2,925
Tekanan Anggaran Waktu	70	42	61	51,73	4,742
Kompetensi	70	50	66	58,69	4,306
Pengalaman Auditor	70	46	59	52,04	2,990
Kualitas Audit	70	58	83	70,84	5,188
Pemahaman Sistem Informasi	70	37	47	41,73	2,854
Valid N (listwise)	70				

Figure 1. Descriptive Statistics

From the results of the data output above, the results of the measurement of variables are as follows:

1. Audit Complexity as X1 has a sample of 70, with the highest score scoring 42 and the lowest score scoring 30, the average value of the research data is 34.77 with the size of the data distribution in general or std.deviation of 2.925. This means that auditors working at KAP Medan City have sufficient audit complexity.

2. Time Budget Pressure as X2 has a sample of 70, with the lowest score scoring 42 and the highest score scoring 61, the average value (mean) of the research data is 51.73 with the size of the data distribution in general or std.deviation of 4.742. This means that auditors working at KAP Medan City have sufficient Time Budget Pressure.

3. Competence as X3 has a sample of 70, with the lowest score scoring 50 and the highest score scoring 66, the average value (mean) of the research data is 58.69 with the size of the data distribution in general or std.deviation of 4.306. This means that auditors who work at KAP Medan City have sufficient competence.

4. Experience Auditor as X4 has a sample of 70, with the lowest score scoring 46 and the highest score scoring 59, the average value (mean) of the research data is 70.84 with the size of the data distribution in general or std.deviation of 5.188. This means that auditors working at KAP Kota Medan have sufficient Auditor Experience.

5. Audit Quality as Y1 has a sample of 70, with the lowest score scoring 53 and the highest score scoring 83, the average value (mean) of the research data is 52.04 with the size of the data distribution in general or std.deviation of 2.990. This means that auditors working at KAP Medan City have sufficient Audit Quality.

Understanding Information Systems as Y2 has a sample of 70, with the lowest score scoring 37 and the highest score scoring 47, the average value (mean) of the research data is 41.73 with the size of the data distribution in general or std.deviation of 2.854. This means that auditors who work at the Medan Public Accounting Firm (KAP) have sufficient understanding of information systems.

Variabel	R Hitung	R Tabel	Keterangan
Kompleksitas Audit	0,655	0,235	valid
Tekanan Anggaran Waktu	0,727	0,235	valid
Kompertensi	0,482	0,235	valid
Pengalaman Auditor	0,515	0,235	valid
Kualitas Audit	0,562	0,235	valid
Pemahaman Sistem Informasi	0,64	0,235	valid

Figure 2. Validity Test

From the results of the validity test in table 3.2, there are a number of samples (n) of 70 respondents so that the value of df = (n-2) is 70-2 = 68. Then df = 68, then alpha (α) = 0.05 and r table 0.235 according to the provisions in table r. This test is carried out by measuring the value of r arithmetic > r table and all variables in this study have a value of r arithmetic > r table and can be declared valid.

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Variabel	Cronbach's Alpha	Keterangan
Kompleksitas Audit	0,729	Reliabel
Tekanan Anggaran Waktu	0,756	Reliabel
Kompentensi	0,783	Reliabel
Pengalaman Auditor	0,67	Reliabel
Kualitas Audit	0,815	Reliabel
Pemahaman Sistem Informasi	0,783	Reliabel

Figure 3. Reliability

From the results of the reliability test in table 3.3, it can be seen that in Cronbach's alpha each variable has a Cronbach's alpha value > 0.60. So from these results it can be concluded that all variables can be declared reliable.

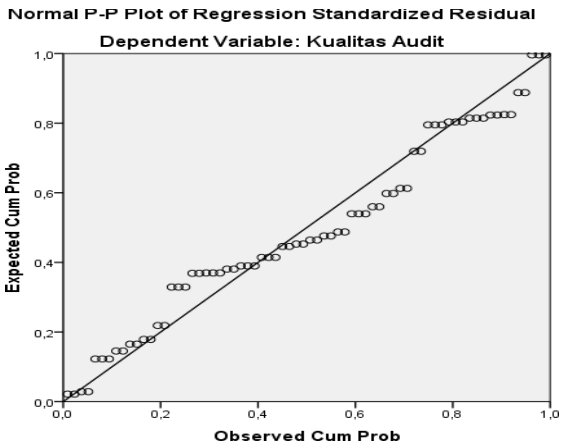

Figure 4. Normality test

Referring to the output produced, the histogram graph describes data that is normally distributed with a pattern that does not deviate to the left or to the right. And shows a pattern of spots that follow a pattern of diagonal lines. So from the above test, it shows that the data is normally distributed.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	4,26290559
Most Extreme Differences	Absolute	,109
	Positive	,099
	Negative	-,109
Kolmogorov-Smirnov Z		,910
Asymp. Sig. (2-tailed)		,380

a. Test distribution is Normal.

b. Calculated from data.

Figure 5. Kolmogorov-Smirnov Test

Referring to the output produced by the table, the significant value is 0.380, so perform the desired statistical test and it is normally distributed.

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	89,292	18,652		4,792	0		
	Kompleksitas Audit	0,292	0,192	0,165	1,526	0,132	0,904	1,106
	Tekanan Anggaran Waktu	0,431	0,125	0,394	3,439	0,001	0,804	1,244
	Kompetensi	-0,024	0,131	-0,02	-0,181	0,857	0,887	1,128
	Pengalaman Auditor	-0,705	0,192	-0,406	-3,68	0	0,865	1,156
	Pemahaman Sistem Informasi	-0,307	0,195	-0,169	-1,571	0,121	0,914	1,095

Figure 6. Multicollinearity Test

Based on the results of the SPSS output, it can be seen that the independent variable that does not have symptoms of multicollinearity that can be observed from the VIF for X1 (Audit Complexity) is 1.106 < 10 and the Tolerance value is 0.904 > 0.1 and so on, it means that the data does not occur multicollinearity.

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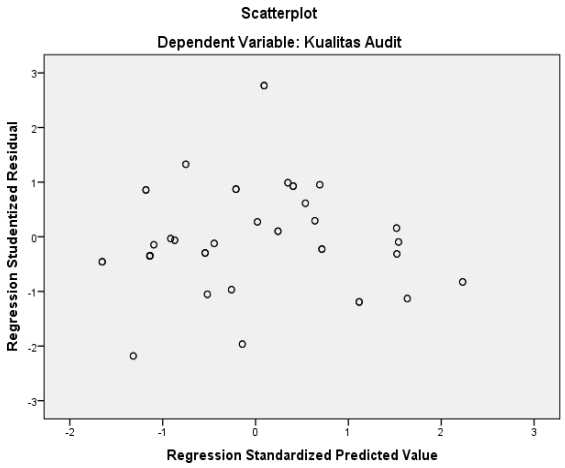

Figure 7. Scatterpot

The scatterplot graphic image shows that each pattern of spots is not in the form of a specific object, but spreads above and below the origin on the Y axis randomly, so that it can be concluded that the scatterplot graph is homoscedasticity (does not show symptoms of heteroscedasticity).

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,260	9,345		,563	,576
	Kompleksitas Audit	-,004	,096	-,006	-,044	,965
	Tekanan Anggaran Waktu	,013	,063	,029	,211	,833
	Kompetensi	-,055	,066	-,110	-,836	,406
	Pengalaman Auditor	,002	,096	,003	,023	,981
	Pemahaman Sistem Informasi	-,032	,098	-,042	-,328	,744

a. Dependent Variable: Ln2Ui

Figure 8. Park Test

The table from the park test can be used as additional evidence, namely that the variances in linear regression have similarities between the variables, where the significance level is > 0.05. Audit Complexity (X1) has a value of 0.576 > 0.05, Time Budget Pressure (X2) is worth 0.965 > 0.05, Competence (X3) is worth 0.833 > 0.05, and followed by Auditor Experience (X40 has a value of 0.981 > 0 0.05. From this comparison, it can be said that the variance value in linear regression is homoscedasticity (does not have symptoms of heteroscedasticity).

Results of Research Data Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	89,292	18,632		4,792	,000
	Kompleksitas Audit	,292	,192	,165	1,526	,132
	Tekanan Anggaran Waktu	,431	,125	,394	3,439	,001
	Kompetensi	-,024	,131	-,020	-,181	,857
	Pengalaman Auditor	-,705	,192	-,406	-3,680	,000
	Pemahaman Sistem Informasi	-,307	,195	-,169	-1,571	,121

a. Dependent Variable: Kualitas Audit

Figure 9. Multiple Regression Analysis Research Model

With the formula: Y = a0 + b1X1 + b2X2 + b3X3 + b4X4 + e.

linear equations in this study, namely:

Y = 89.292 + 0.292 (Audit Complexity) + 0.431 (Time Budget Pressure) – 0.024 (Competency) – 0.705 (Auditor Experience) + e

The meaning of the multiple linear regression equation is:

1. The constant which is 89.292 shows if the Audit Complexity, Time Budget Pressure, Competence, and Auditor Experience are zero (0) or constant until the Audit Quality is 89.292.

2. The regression coefficient of audit complexity is 0.292 and is positive, it shows that every increase in audit complexity by 1 unit will increase audit quality, which is 0.292 units with the assumption that other variables remain constant.

3. The regression coefficient of time budget pressure is 0.431 and is positive, this shows that each increase in time budget pressure of 1 unit will increase audit quality, which is 0.431 units with the assumption that other variables are constant.

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4. The competency regression coefficient is -0.024 and negative, this shows that every increase in competency of 1 unit will increase audit quality, which is -0.024 units with the assumption that other variables are constant.

5. The regression coefficient of auditor experience is -0.705 and negative, it shows that every increase in auditor experience by 1 unit will increase audit quality, which is -0.705 unit with the assumption that other variables are constant.

The regression coefficient for understanding the information system is -0.307 and negative, this shows that every increase in understanding of information systems by 1 unit will increase audit quality, which is -.0307 units with the assumption that other variables remain constant.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,570[a]	,325	,272	4,42629

a. Predictors: (Constant), Pemahaman Sistem Informasi, Pengalaman Auditor, Kompetensi, Kompleksitas Audit, Tekanan Anggaran Waktu

Figure 10. Coefficient of Determination

The table above shows the determination of ® which is 0.570 or 57%, so it can be concluded that the independent variables can describe the existence of the dependent variable. Meanwhile, for 43% is a variable that is not examined in this study.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	89,292	18,632		4,792	,000
	Kompleksitas Audit	,292	,192	,165	1,526	,132
	Tekanan Anggaran Waktu	,431	,125	,394	3,439	,001
	Kompetensi	-,024	,131	-,020	-,181	,857
	Pengalaman Auditor	-,705	,192	-,406	-3,680	,000
	Pemahaman Sistem Informasi	-,307	,195	-,169	-1,571	,121

a. Dependent Variable: Kualitas Audit

Figure 11. T-Test

1. Individually T-Test for Audit Complexity on Audit Quality is tcount 1.526 <1.997 ttable with a significant value of 0.132> 0.05, individually Audit Complexity does not have a significant effect on Audit Quality.

2. Individually T-test for Time Budget Pressure on Audit Quality is tcount 3,439 > 1,997 ttable with a significant value of 0.001 < 0.05, then individually Time Budget Pressure has a significant effect on Audit Quality.

3. Individually the T-test for Competence on Audit Quality is tcount -0.181 <1.997 ttable with a significant value of 0.857> 0.05, Individually Competence has no significant effect on Audit Quality.

Individually T-Test for Auditor Experience on Audit Quality is the value tcount -3.680 > 1.997 ttable with a significant value of 0.000 <0.05, Individually Auditor Experience has a significant influence on Audi Quality.

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	603,378	5	120,676	6,159	,000[b]
	Residual	1253,893	64	19,592		
	Total	1857,271	69			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Pemahaman Sistem Informasi, Pengalaman Auditor, Kompetensi, Kompleksitas Audit, Tekanan Anggaran Waktu.

Figure 12. F-Test

According to the achievement of the F test from the table above, the calculated F number is 6.159. In the degree of freedom of the sample, k = total variables, so that the F table number at a significant level of 0.05 is 2.358 and forms a comparison of Fcount 6.159 > Ftable 2.358 so that it shows that the independent variable has a simultaneous influence on the dependent variable.

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TEST RESULTS

The results of this study show that complexity affects audit quality at KAP in Medan positively with tcount < ttable or 1.526 < 1.997 and a significance number of 0.132 > 0.05. From it, it can be concluded that there is no significant effect of the audit complexity variable on audit quality. With it there is a rejection of H1. This result is supported by research conducted by Pahrun (2014) which found a positive effect of complexity on audit quality. This indicates that the greater the level of difficulty of a job, the higher the output and vice versa. However, this result is not in line with the study conducted by Yudah (2017), namely audit complexity has a negative effect on audit quality, here it shows that the higher audit complexity, the lower the quality of the audit created. The results of this study show that time budget pressure has an effect on audit quality at KAP in Medan along with a positive tcount > ttable or 3,439 > 1,997 and a significance value of 0.001 > 0.05. For this reason, the conclusion is that there is a significant influence of the time budget pressure variable on audit quality. Thus, H2 positively affects audit quality. This result is in line with research by Setyorini (2011) and Kurnia (2014) which states that increasing time budget pressure from management or clients can encourage auditors to always make time efficiency improvements, therefore auditors do not carry out deviations in the audit process which can impact audit quality decrease.

The results of this study show that competence has a positive effect on audit quality at KAP in Medan with tcount < ttable or -0.181 < 1.997 and a significance value of 0.857 > 0.05. Therefore, in conclusion, there is no significant effect of the competence variable on audit quality. With it there is a rejection of H3. This result is in line with the research produced by Dewi and Budiarta (2015) who wrote that information competence did not have a major effect on audit quality. Consequently, based on the evidence of this analysis, it can be explained that the higher the level of experience possessed by the auditor, it does not guarantee that the audit standard will be higher. The higher the integrity of the auditor, the fraud when carrying out the audit will be more shrewd.

The results of this study show that auditor experience has a negative effect on audit quality at KAP in Medan with tcount < t table or -3.680 > 1.997 and a significance number of 0.000 < 0.05. For this reason, the conclusion drawn is that there is a significant effect of the auditor's experience on audit quality. Hence, H4 gives a negative effect on audit quality. This result is in line with research conducted by Biantong (2016) which describes the experience of auditors having a significant effect on audit quality.

The results of this study show that the interaction between audit complexity and understanding of information systems has a positive influence on audit quality at KAP in Medan with tcount > ttable or 2.136 > 1.997 and a significance number of 0.037 <0.05. Therefore, it can be concluded that there is a significant interaction between audit complexity and understanding of information systems on audit quality. With it occurs the acceptance of H5. This result is in line with the research produced by Setyorini (2011) that the higher the complexity of the audit.

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Meanwhile, this research contradicts the research conducted by Jelista (2015) which describes that understanding information systems does not moderate the relationship between audit complexity and audit quality.

The results of this study show that the interaction between time budget pressure and understanding of information systems has a negative effect on audit quality at KAP in Medan with tcount < t table or -0.562 < 1.997 and a significance number 0.567 > 0.05. Therefore, it can be concluded that there is no significant interaction effect of time budget pressure and understanding of information systems on audit quality. Thus the rejection of H6 occurs. This result is in line with research conducted by Himawan (2014), Jelista (2014) which describes that there is no interaction effect of the influence of the time budget pressure variable with moderating understanding of information systems on audit quality. While this result is not in line with research conducted by Deviani and Badera (2017) which describes that understanding information systems can moderate the effect of time budget pressure on audit quality.

The results of this study show that the interaction between competence and understanding of information systems has a positive influence on audit quality at KAP in Medan with tcount < t table or 1.382 < 1.997 and a significance value of 0.172 > 0.05. From it, it can be concluded that there is no significant effect of the interaction of competence and understanding of information systems on audit quality. Thus, H7 has a positive effect on audit quality. The results of this study are in line with research conducted by Jelista (2015) which describes that the interaction of competence and understanding of information systems does not affect audit quality.

The results of this study show that the interaction between auditor experience and understanding of information systems has a negative effect on audit quality at KAP in Medan with tcount < t table or -1.828 < 1.997 and a significance number of 0.072 > 0.05. Therefore, it can be concluded that there is no significant effect of interaction between auditor experience and understanding of information systems on audit quality. Thus, H8 has a negative effect on audit quality, which is rejected. This result is in line with research conducted by Kovinna and Betri (2013) which explains that auditor experience does not significantly affect audit quality.

CONCLUSION

According to the results of a study conducted at KAP in Medan City, it can be concluded. The complexity of the audit has no effect on the quality of the audit at KAP Medan City. Time Budget Pressure has an effect on KAP in Medan City. Competence has no effect on audit quality at KAP Medan City. Auditor experience has an effect on audit quality at KAP Medan City. The Interaction Between Audit Complexity and Understanding of Information Systems Affects Audit Quality. The Interaction Between Time Budget Pressure and Understanding of Information Systems has no effect on Audit Quality. The Interaction Between Competence and Understanding of Information Systems has no effect on Audit Quality. The Interaction Between Auditor Experience and Understanding of Information Systems has no effect on

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Audit Quality. Referring to the results of testing the coefficient of determination, it shows that 57% of the variations in the Audit Quality variable (Y) can be explained by the variables of Audit Complexity (X1), Time Budget Pressure (X2), Competence (X3), and Auditor Experience (X4), while 43% are explained by other variables that not used in this study.

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