
EXPLORATION OF FACTORS AFFECTING AUDIT QUALITY (EMPIRICAL STUDY AT ONE OF THE PUBLIC ACCOUNTING FIRMS IN SURABAYA)**Keisya Anindya Syahda^{1*}, Ardhi Islamudin², Ellyzabeth Putri Vizandra³, Nurul Fitriani⁴**¹²³⁴Universitas Pembangunan Nasional “Veteran” Jawa Timur[^{1*}](mailto:22013010332@student.upnjatim.ac.id), [²](mailto:ardhi.islamudin.febis@upnjatim.ac.id),
[³](mailto:ellyzabeth.putri.febis@upnjatim.ac.id), [⁴](mailto:nurul.fitriani.febis@upnjatim.ac.id)***ABSTRACT***

This study aimed to explore how auditors at a medium-sized Public Accounting Firm (KAP) in Surabaya understood and responded to various factors influencing audit quality, including time pressure, team dynamics, ethical challenges, and institutional demands. A descriptive qualitative approach with a case study design was applied. Data were collected through semi-structured interviews with two senior auditors, participatory observation, and documentation. Thematic analysis was carried out using structured pattern identification and triangulation of techniques and sources to ensure credibility. The findings reveal seven key themes: understanding audit quality, audit quality indicators, auditor experience, professionalism under pressure, time management strategies, team communication culture, and maintaining audit integrity under institutional pressure. The study shows that audit quality is shaped by procedural compliance, professional ethics, effective teamwork, and adaptive strategies. Experience and professionalism play a critical role in managing pressure and maintaining objectivity. This research contributes to understanding the behavioural dynamics of auditors and highlights the importance of synergy between ethics, competence, and collaboration in the Indonesian audit context.

Keywords: ***Audit Quality, Professionalism, Team Dynamics, Institutional Pressure, Qualitative Study***

INTRODUCTION

In the era of increasingly complex financial reporting and high public accountability, audit quality has become a vital aspect that not only reflects auditors' compliance with standards but also determines the extent to which auditors can serve as independent parties trusted by clients and stakeholders. High-quality audits are not merely about the final outcome in the form of an audit opinion, but rather reflect an audit process grounded in professionalism, competence, quality control systems, and internal governance within Public Accounting Firms (KAP). This complexity makes audit quality a dynamic and multidimensional concept. Kalita & Tiwari (2023), through bibliometric and content analysis of over 1,000 articles, mapped the development

of audit quality research into six thematic clusters, including audit committees, corporate governance, regulation, earnings management, non-audit services, and auditor-client relationships. However, contextual aspects such as team culture, time pressure, and internal team communication are still rarely explored qualitatively.

This complexity makes audit quality a dynamic and multidimensional concept. Kalita & Tiwari (2023), through bibliometric and content analysis of over 1,000 articles, mapped the development of audit quality research into six thematic clusters, including audit committees, corporate governance, regulation, earnings management, non-audit services, and auditor-client relationships. However, contextual aspects such as team culture, time pressure, and internal team communication are still rarely explored qualitatively.

In auditing practice in Indonesia, studies on audit quality generally focus on quantitative variables such as audit fees, firm size, or affiliation with the Big Four. However, the dominant quantitative approach in such studies tends to overlook auditors' subjective experiences in dealing with pressure and audit work complexity. The study by Ladewi, Astrina, Nurhayati, & Lestari (2022) shows that integrity, accountability, audit evidence, and professional ethics significantly influence audit quality at KAPs in Palembang. Interestingly, integrity did not show a significant effect, differing from general assumptions in international literature. This highlights that the dynamics of audit quality in the field are highly influenced by the cultural context of the organisation and the internal structure of the firm. As a comparison, Argento, Umans, Håkansson, & Johansson (2018), in the context of Sweden, emphasised the importance of the relationship between external and internal auditors, which can enhance audit efficiency but also raise dilemmas concerning independence. This perspective shows the need for qualitative approaches that explore auditors' perceptions and experiences directly, especially in understanding factors that are not easily measured statistically but significantly affect audit quality.

Beyond quantitative indicators, the conceptual theory of audit quality often emphasises the importance of professionalism as both an ethical and technical foundation in conducting audits. Auditor professionalism implies adherence to technical standards, independence of judgment, and personal integrity that directly influence audit quality. Auditors who uphold professionalism tend to withstand pressure, manage conflicts of interest, and maintain the quality of findings even under time and resource constraints. On the other hand, time budget pressure in auditing is a systemic

challenge long identified as a threat to audit quality. When auditors are constrained by tight deadlines, the risks of bypassing procedures and documentation delays increase. Therefore, understanding how auditors cope with such pressures is important in developing contextually relevant audit quality control strategies.

In this regard, qualitative approaches are considered essential to explore contextual aspects that have not been fully uncovered in previous quantitative research. This study aims to provide deeper insight into the dynamics of professionalism, time pressure, and team culture in audit practice through a narrative lens and direct experiences of auditors in the field.

Team culture in auditing is one of the crucial contextual elements in daily audit practice. Audit work is almost always collaborative and demands effective communication among team members, especially in assignments involving large clients or multi-branch audits. Failure to build open communication often leads to miscommunication, task repetition, or even procedural negligence. Conversely, a supportive team culture that is open to discussion and encourages fair task delegation improves audit efficiency and accuracy. In the KAP where this study was conducted, the dynamics of auditor relationships become increasingly important as limited resources often require auditors to take on multiple roles and multitask during audits.

The problem addressed in this study is the limited understanding of how non-technical factors such as team culture, time pressure, and professionalism are practised and perceived by auditors in daily audit work. Moreover, few studies have explored these aspects qualitatively from the perspective of auditors working in KAPs with real-world challenges and operational characteristics. Previous studies have mostly employed quantitative or secondary data approaches that fail to capture the personal and contextual nuances affecting audit quality.

The novelty of this study lies in its use of a descriptive qualitative approach and a case study method with triangulated techniques (interviews, observations, and documentation). Unlike Kalita & Tiwari (2023), who used a global bibliometric approach, or Ladewi et al. (2022), who used linear regression models, this research focuses on narratives, experiences, and perceptions of auditors directly involved in audit projects. Moreover, by taking a local KAP and private-sector clients in Surabaya as context, this study contributes to the audit literature that still lacks exploration of contextual factors in Indonesian audit practice. This research is also grounded in theoretical approaches such as Behavioural Accounting Theory, which examines how

psychological and social factors in the workplace affect auditors' decision-making processes, and Institutional Theory, which explains how audit practices are influenced by organisational norms and structures. Additionally, this study refers to the conceptual framework of audit quality theory (DeAngelo, 1981), while considering professionalism, auditor experience, time pressure, and team culture as contextual factors crucial in maintaining audit quality under practical audit pressures.

This research aims to explore factors affecting audit quality based on the experiences of auditors at a Public Accounting Firm in Surabaya, particularly in identifying the dynamics of audit team relationships, strategies to manage time pressure, and the impact of work experience on audit performance. The urgency of this study lies in its contribution to broadening the understanding of audit quality from the perspective of practitioner auditors, while also providing insights for KAPs in improving audit quality control systems, strengthening professionalism, and developing more adaptive audit strategies in response to field challenges. By exploring these contextual dimensions through a qualitative lens, this study aims to fill a gap in the literature and serve as a basis for policy development and training relevant to the auditing profession.

LITERATURE REVIEW

1. Behavioural Accounting Theory

Behavioural Accounting Theory discusses the relationship between accounting and human behaviour, particularly how accounting information influences individuals in decision-making and how they behave within organisational systems. According to Supriyono (2018), behavioural accounting includes the study of psychological and social reactions to accounting information systems and the control mechanisms used in organisations. In the audit context, this theory is used to explain how auditors, as individuals or team members, react to time pressure, expectations from clients or superiors, and social interactions within the audit team. Auditors do not merely perform technical procedures mechanically; they also face dilemmas, anxiety, and complex work environments. These aspects shape the thinking process and decision-making of auditors in conducting high-quality audits.

Zhao, Li, and Lu (2022) found that emotional intelligence (EI) within audit teams can significantly reduce negative behaviours that lower audit quality, such as neglecting procedures or rushing documentation. Trust within the team becomes a mediating factor that strengthens the impact of EI on audit quality. Meanwhile, Annelin (2023) revealed that social imbalances in audit teams, such as those caused by seniority, experience gaps, or role stereotypes, can

encourage behaviours that threaten audit quality, such as ignoring procedures or dominant opinions without critical discussion. Thus, Behavioural Accounting Theory is used in this study as the primary framework to understand how auditors respond to time pressure, interact in team dynamics, and interpret professionalism as a part of human behaviour shaping audit quality. Moreover, findings from interviews with senior auditors also show that the ability to manage psychological pressure and maintain open communication within the team is crucial to ensure that audit procedures are properly conducted even under high-stress conditions.

2. Institutional Theory

Institutional Theory emphasises that professional auditor behaviour is not formed individually but is influenced by social norms, institutional pressures, and organisational structures in which they operate. In audit practice, institutional pressure may come from various sources, such as client management demands (coercive pressure), professional expectations and organisational culture (normative pressure), and the tendency to imitate other public accounting firms (mimetic pressure). Audit is no longer seen merely as a technical activity but also as a product of institutionalised values within the auditor's work environment.

Sonjaya (2024) emphasised that auditors work within an institutional framework filled with external expectations and internal cultural values that can conflict with the principle of professionalism. In such situations, auditors may experience ethical dilemmas and systemic pressures, especially when there is a conflict between client interests and audit standards.

For instance, auditors involved in this study often face dilemmas between maintaining professional independence and meeting client expectations that often demand faster or more "flexible" audit results. These types of conflicts frequently place auditors in high-pressure situations where they must balance technical decisions and social norms within the organisations where they work. This can affect their objectivity and integrity in providing fair assessments of clients' financial statements. Thus, Institutional Theory is used in this study to explain how collective norms, internal work culture, and organisational structures in public accounting firms influence how auditors respond to work pressure. This study confirms that auditors are affected not only by technical procedures but also by institutional pressures from various sources, ultimately shaping how they maintain professional integrity and ensure audit quality. This aligns

with the findings of Al-Qatamin (2020), who highlighted the importance of early planning and time management in maintaining audit quality when facing institutional pressures and tight deadlines. That study recommended work delegation and time control strategies as auditor adaptations to high-risk work environments.

3. Audit Quality Theory

DeAngelo (1981) defines audit quality as the probability that an auditor will find and report material misstatements in the client's financial statements. Audit quality depends on two main components: (1) the auditor's ability to detect errors (technical competence), and (2) the willingness to report them (independence and integrity). Factors such as experience, professionalism, time pressure, and team work culture can affect both components. Therefore, audit quality is not only the result of audit procedures carried out but is also influenced by the attitudes and values held by auditors.

4. Professionalism and Auditor Experience

Professionalism reflects the auditor's commitment to ethical standards, technical expertise, and social responsibility. Argento et al. (2018) stated that audit decisions are not solely based on procedures and regulations but also on subjective judgments of peer competence and integrity. This is in line with the findings of Tampubolon et al. (2023), who proved that auditor professionalism, which includes integrity, accountability, and technical competence, significantly affects audit quality. Even in high-pressure work situations, auditors with strong professionalism can still maintain audit quality. Lestari and Ardiami (2024) further supported these findings through a quantitative approach, where they found that professionalism, competence, and auditor independence simultaneously had a significant effect on audit quality. These findings indicate that these three elements serve as ethical and technical foundations in building quality audit practices. In addition, auditor work experience influences analytical sharpness, effectiveness in performing procedures, and adaptability to client dynamics. Kalita and Tiwari (2023) also showed that discussions on audit quality have evolved, including dimensions of interpersonal relationships within audit teams, process efficiency, and professional ethical values. Therefore, professionalism and experience are considered important factors in understanding how auditors conduct audits effectively, especially when facing institutional pressures.

5. Time Pressure and Team Work Culture

Time budget pressure is one of the most significant challenges faced by auditors, especially during busy audit cycles. When auditors are required to complete their work within tight deadlines, the potential for neglecting procedures or using audit shortcuts increases. This pressure can hinder auditors from performing procedures thoroughly and accurately, particularly when high workloads are not accompanied by good team management. Ali Al-Rawashdeh et al. (2024) showed that time pressure generally tends to lower audit quality, but auditor professionalism and ethical commitment can moderate this negative effect. These findings affirm that professional ethics serve as an important safeguard in pressure-filled audit practices. These findings also reinforce that time-related challenges are inevitable but can be overcome with a strong foundation of professionalism and effective team systems.

Team work culture also plays an important role in audit quality. Effective collaboration, open communication, and proper task distribution within the audit team can help minimise the risk of miscommunication and procedural errors. Siregar (2021) found that a conducive organisational culture and auditor team synergy play a significant role in improving audit process efficiency and reducing technical errors in procedure implementation. A supportive work environment strengthens auditors' resilience in facing work pressures, while a weak team culture can exacerbate stress and reduce audit quality.

Considering that this research aims to explore various factors affecting audit quality, the five theories used in this study each play a role in explaining those aspects. Behavioural Accounting Theory is used to understand how psychological and social aspects influence professional attitudes, decision-making, and auditors' responses to work pressure. Institutional Theory provides a perspective on how norms, external pressures, and organisational structures shape auditor behaviour, particularly in maintaining integrity and independence. Next, Audit Quality Theory serves as the basis for assessing audit quality indicators, both from technical and ethical perspectives, such as competence, integrity, and the auditor's ability to detect material misstatements. Furthermore, professionalism and auditor experience are seen as important foundations that support the implementation of quality audits, especially in the face of complex work challenges. Finally, theories on time pressure and team work culture provide insights into the dynamics of collective work and how cooperation and task distribution within teams affect

the effectiveness and accuracy of audits. Therefore, these five theories complement each other and form the conceptual framework for explaining audit quality from various perspectives, including individual, social, structural, and technical dimensions.

RESEARCH METHODS

This research was conducted at a Public Accounting Firm (KAP) in Surabaya, with most of its clients coming from the private sector. Based on observations and interviews with two senior auditors, it was found that audit quality is perceived as the execution of audits in accordance with standards and accountability principles, marked by complete documentation, absence of overlooked findings, and minimal complaints from partners or clients. This is also in line with findings by Lestari & Ardiani (2024), which show that professionalism, independence, and competence simultaneously improve audit quality. An empirical study by Rosadi & Barus (2022) also confirmed that auditor experience and competence significantly enhance audit quality, particularly under time budget pressure. Meanwhile, Dyna Novarina Yushal et al. (2024) indicated that time budget pressure does not necessarily have a negative impact, as long as it is supported by good project management and strong team culture.

To explore the auditors' experiences and perceptions in depth, this study employed a descriptive qualitative approach with a case study strategy at a Public Accounting Firm (KAP) located in Surabaya. The research was conducted from January to June 2025, coinciding with the researcher's internship program, which allowed for direct involvement in audit activities. The primary goal of this study is to obtain a comprehensive understanding of auditors' experiences and perceptions regarding the factors that affect audit quality in everyday professional practice, particularly when dealing with institutional pressure, team culture dynamics, and ethical challenges in the field.

Primary data were obtained through semi-structured interviews with two senior auditors who were actively involved in financial and field audits. Both informants were selected purposively based on criteria including a minimum of one year of work experience and prior involvement in auditing clients from various sectors such as manufacturing, services, construction, and plantations. The information collected covered technical tasks such as audit working paper preparation, test of controls, cash counts, audit findings discussions, financial

statement preparation, and tax reporting.

To complement the interview data, participatory observation was conducted throughout the audit process. The researcher was directly involved in several audit activities, including compiling audit working papers, performing cash counts (cash opname), and assisting with audit document preparation under the supervision of senior auditors. This allowed the researcher to directly observe team dynamics, communication patterns, and audit decision-making processes. In addition, document analysis was carried out on confirmation letters, audit working papers, and inspection notes, although no copies were retained due to the internal and confidential nature of the documents.

The following table presents a summary of the informants' profiles:

Informant Code	Position	Experience	Tasks
A	Senior Auditor	> 4 years	Financial audit, cash count, external confirmation Audit working papers, audit
B	Senior Auditor	> 3 years	findings discussion, tax reporting

Source: Primary data from researcher's interviews (2025).

The research instrument in the form of an interview guide was prepared based on the latest literature discussing auditor professionalism, time pressure, teamwork culture, and work experience. To maintain content validity, member checking was conducted with informants after the interview to confirm the researcher's interpretation of the answers given.

Data analysis was conducted using Braun & Clarke's (2006) thematic analysis approach which includes the process of data transcription, open coding, grouping codes into potential themes, and reviewing the consistency between data. Afterwards, each theme was developed into a narrative with clear and interconnected meanings. The relationship between themes was visualized in the form of an analysis map, which helped the researcher draw conclusions and

explain the essence of the data collected. To maintain the credibility of the results, triangulation of techniques (interview, observation, documentation) and triangulation of sources between the two informants were used.

RESULTS OF RESEARCH AND DISCUSSION

Results

Based on the results of interviews with two senior auditor informants at one of Surabaya's Public Accounting Firms (KAP), several main themes were found that describe their perceptions and experiences of audit quality, time pressure, professionalism, and teamwork culture in conducting audits. The following is a thematic description of the findings:

1. Auditors' Understanding of Audit Quality

Auditors' understanding of audit quality reflects professional awareness that goes beyond merely carrying out technical procedures, encompassing a sense of responsibility for the results of their work. Auditors perceive audit quality as a combination of compliance with auditing standards and accountability for outcomes. They consider a high-quality audit not just one that is completed on time, but one that is trustworthy, defensible, and able to provide assurance to stakeholders regarding the reliability of financial statements. As stated by Informant A (Senior Auditor, more than 4 years of experience, interview on June 18, 2025),

"In my opinion, audit quality is an audit conducted in accordance with standards and one that can be accounted for. So, it's not just about completion, but also about earning the trust of clients and the firm."

This statement shows that auditors do not see audits as merely administrative tasks, but as representations of the moral and professional responsibilities inherent in their role. Quality lies not only in adherence to standards but also in the trust embedded in both the process and outcomes of the audit. In agreement, Informant B (Senior Auditor, more than 3 years of experience, interview on June 18, 2025) added,

"I think audit quality is assessed by how well the auditor examines the reports according to applicable standards, whether the auditor can detect errors or inaccuracies in the financial statements and whether they are free from material misstatements."

From these perspectives, it is clear that audit quality is closely tied to accuracy in examination and the auditor's ability to detect material errors. This understanding highlights the auditor's awareness of the broader impact of their work and the importance of ensuring that audit results are reliable foundations for decision-making. Audit quality is viewed not merely as a technical process, but as a commitment to delivering accurate, objective, and dependable outcomes.

2. Indicators of Audit Quality

Indicators of audit quality are important criteria used by auditors to determine whether an audit meets expected standards. Based on the interviews, these indicators are not limited to technical aspects but also include stakeholder responses and team work efficiency. Informant A (Senior Auditor, more than 4 years of experience, interview on June 18, 2025) explained that audit quality indicators include completeness of documentation, accuracy of findings, and absence of complaints from supervisors or clients:

"The indicators are like complete documentation, no missed findings, and a clear audit report. Also, if there are no complaints from the partner or client, that's usually a sign that the audit went well."

This statement indicates that auditors assess quality not only through internal processes but also through external outcomes such as stakeholder satisfaction and validation. This suggests that audit quality is seen as a balance between technical performance and recognition from higher authorities. The indicators are therefore understood as a combination of process, output, and third-party evaluation.

Meanwhile, Informant B (Senior Auditor, more than 3 years of experience, interview on June 18, 2025) added that audit quality indicators also encompass institutional and personal factors such as competence, ethics, and organisational systems:

"In my opinion, indicators of quality audits include the auditor's competence, independence, adherence to professional ethics, quality control systems, and the governance structure of the accounting firm."

This statement shows that audit quality is also influenced by the foundation of the organisation in which auditors work. While auditor competence is fundamental, it is not sufficient without supporting oversight and systems. This finding expands the meaning of audit indicators from purely technical to a broader scope that includes organisational systems, professional values, and quality control mechanisms. Therefore, indicators of audit quality are seen by auditors as an accumulation of procedural compliance, communication effectiveness, and institutional support to ensure audit outcomes meet professional and ethical expectations.

3. The Influence of Auditor Experience

Experience is consistently cited by auditors as a key factor in the effectiveness of audit execution. More experienced auditors are considered better at identifying risks, setting priorities, and allocating time and resources efficiently. Informant A (Senior Auditor, more than 4 years of experience, interview on June 18, 2025) stated that experience sharpens analysis and enables flexibility in approach without compromising established standards:

"Yes. Experienced auditors are usually more perceptive, they can identify risks faster. They also know efficient ways to work that still comply with standards."

This statement suggests that experience not only speeds up work but also builds professional intuition, enabling auditors to work thoroughly within time constraints. Risk sensitivity becomes more refined, and prior experience provides a reference point for dealing with similar situations. Thus, experienced auditors tend to be more confident in making audit decisions, having faced various field scenarios. Similarly, Informant B (Senior Auditor, more than 3 years of experience, interview on June 18, 2025) emphasized that the complexity of past cases enhances the quality of an auditor's judgment:

"Yes, I believe it has an influence. The longer and broader an auditor's experience in auditing different companies, entities, or organisations... the stronger and better their audit process and judgment."

This statement indicates that diverse work experience builds deeper competence, not only in technical skills but also in making sound decisions amidst complex financial statements. The greater the variety of audited entities, the sharper the auditor's ability to compare financial practices and identify irregularities. This finding confirms that experience is not merely about duration, but also about the quality of exposure to various audit conditions, which directly improves the auditor's professional effectiveness and accuracy.

4. Professionalism in Audit Practice

Professionalism in audit practice is viewed by auditors as a key pillar in maintaining the quality of audit outcomes, especially when working under dynamic conditions, tight deadlines, and uncooperative clients. Based on the interviews, professionalism is not only about technical competence, but also about the attitude and values auditors demonstrate in maintaining quality under pressure. Informant A (Senior Auditor, more than 4 years of experience, interview on June 18, 2025) shared that neutrality and consistency with procedures are central to professionalism:

"Professionalism is very important. Sometimes we face tight deadlines, and clients are not always cooperative. But we still have to stay neutral and follow the procedures."

This statement shows that auditors recognise the importance of maintaining objectivity and adherence to standard procedures, even in stressful situations. Professionalism acts as a form of self-regulation that prevents auditors from taking shortcuts or compromising quality for speed or client satisfaction. When auditors consistently uphold their work principles under pressure, it reflects that professionalism has been internalised as a personal value, not merely a formal obligation. Informant B (Senior Auditor, more than 3 years of experience, interview on June 18, 2025) also stressed the importance of independence as a key element of professionalism. According to him, professional conduct is directly tied to an auditor's personal integrity:

"It is very important because an auditor must not have conflicts of interest with the audited environment. An auditor with good professionalism will naturally prioritise independence."

This statement shows that professionalism includes a commitment to avoiding conflicts of interest, maintaining distance from the audit object, and adhering to applicable ethical standards. Independence is not just a formal position, but an internal awareness to remain unaffected by personal relationships or external pressure. Thus, professionalism in audit practice is understood

as a balance between technical ability, mental attitude, and ethical principles that together form the foundation of audit quality.

5. Strategies for Dealing with Time Pressure

Time pressure is a common challenge, but auditors have developed adaptive strategies to maintain audit quality. As stated by Informant A (Senior Auditor, more than 4 years of experience, interview on June 18, 2025),

"Almost every audit involves time pressure. Usually, we plan the strategy from the start: decide who does what and prioritise the important sections first."

Informant B (Senior Auditor, more than 3 years of experience, interview on June 18, 2025) added,

"Yes, I have faced high time pressure situations. I planned to focus on high-risk audit areas first, communicated effectively, created a schedule, and delegated tasks when needed."

These strategies highlight the importance of early planning and team coordination as key elements in preventing quality decline under time pressure.

6. Audit Team Work Culture

Time pressure is almost always present in the audit process, especially for large-scale projects or those with tight deadlines. Auditors are aware that such pressure can affect thoroughness and completeness if not properly anticipated. However, rather than being a hindrance, auditors view time pressure as a challenge to be addressed with structured and adaptive strategies. Informant A (Senior Auditor, more than 4 years of experience, interview on June 18, 2025) emphasised the importance of early planning in task distribution and priority setting:

"It has a big impact. If the team supports each other, the work gets done faster and more efficiently. But if communication is poor, the audit results may not be optimal."

This statement shows that time pressure is handled through structured team strategies from the outset, including defining roles, workload distribution, and identifying critical audit areas. These steps help auditors maintain accuracy and integrity even under tight schedules. Success in handling time pressure depends largely on the ability to organise workflow collectively. Informant B (Senior Auditor, more than 3 years of experience, interview on June 18, 2025) described a more technical, risk-based approach, stressing the importance of prioritising high-risk areas and maintaining team communication throughout the process:

"The impact comes from an audit team that communicates openly, delegates tasks based on competence, and maintains professionalism, resulting in high-quality audit outcomes."

These findings indicate that time pressure does not have to reduce audit quality if addressed with risk-based strategies and strong communication. In practice, auditors with experience and systematic work patterns can manage time efficiently without compromising documentation completeness or procedural accuracy. Therefore, auditors' strategies for managing time pressure involve a combination of risk management, team coordination, and thorough operational planning to maintain optimal audit quality.

7. Recommendations for Maintaining Audit Quality

When asked for recommendations to maintain audit quality amid field pressure and challenges, both informants highlighted the importance of synergy between technical skills, professional ethics, and effective team communication and planning. According to the auditors, audit quality is not formed by a single element but is the result of how carefully and professionally auditors navigate the entire audit process. Informant A (Senior Auditor, more than 4 years of experience, interview on June 18, 2025) stressed that field coordination and professional conduct are key to maintaining audit quality under time constraints and dynamic work conditions:

"What matters is team communication, clear planning from the start, and maintaining professional conduct in the field."

This statement highlights the importance of internal collaboration and early readiness as strategies to avoid obstacles during the audit process. Team communication is not only a technical tool for task allocation but also a moral and ethical support system to ensure procedures are followed. Professional conduct, in this context, acts as a safeguard against external pressure that could compromise audit objectivity. Meanwhile, Informant B (Senior Auditor, more than 3 years of experience, interview on June 18, 2025) emphasised the importance of enhancing competence and compliance with professional standards:

"In my opinion, it's about being open to gaining knowledge so that auditor competence matches the audit scope, maintaining independence and professionalism in line with SPAP and the applicable code of ethics."

This statement shows that recommendations for maintaining audit quality focus not only on technical skills but also on openness to continuous learning, reinforcing ethical values, and a thorough understanding of the Public Accountant Professional Standards (SPAP) and code of ethics. Auditors realise that the audit profession continues to evolve and requires professionals who are not only compliant but also continuously growing in professional and ethical dimensions.

Overall, the findings of this study demonstrate that auditors' perceptions of audit quality reflect a deep understanding of professionalism, time management, and effective teamwork. Organisational culture, client expectations, and team characteristics also significantly influence the dynamics of audit execution in the field. These findings provide a valuable basis for reflection and serve as a foundation for formulating future strategies to sustainably improve audit quality.

Discussion

Audit quality, as understood by auditors, is not limited to compliance with standard procedures but is also a reflection of accountability and trust built during the audit process. This aligns with the view of Tampubolon et al. (2023), who stated that auditor professionalism—including integrity, technical competence, and ethical responsibility—greatly influences audit quality. Such professionalism helps auditors carry out their duties with full responsibility, ensuring that audit results are entirely accountable.

DeAngelo (1981), in the Audit Quality Theory, stated that audit quality is determined by two main factors: the auditor's ability to detect errors and the willingness to report them. This finding is reflected in the present study, where auditors perceive audit quality as not only procedural compliance but also related to trust and integrity formed throughout the audit process.

The indicators of audit quality found in this study include complete documentation, accurate findings, and the absence of complaints from clients or partners. This is supported by Lestari & Ardiami (2024), who emphasized that professional commitment and proper documentation are key elements in achieving high audit quality. Furthermore, auditors in this study also acknowledged that maintaining audit quality is not easy, especially under time pressure and heavy workloads. Nevertheless, professionalism is consistently maintained as a fundamental value, as expressed by one informant: "We still have to stay neutral and follow procedures even when deadlines are tight."

Time pressure, which is often faced by auditors, can indeed affect audit quality. However, it can be minimized when auditors maintain a high level of professional commitment. Ali Al-Rawashdeh et al. (2024) demonstrated that time budget pressure can reduce audit quality, but auditors who adhere to professional standards can still uphold audit quality. This finding is consistent with Tampubolon et al. (2023), who explained that auditor integrity and professionalism enable them to withstand pressure so that audit quality is not compromised by false efficiency.

Field findings show that auditors at the Surabaya public accounting firm with a strong sense of professionalism are more likely to maintain audit quality even under intense pressure. Consistent professional conduct is a key factor in preserving audit quality.

Auditor experience also significantly influences their ability to manage risks and develop audit strategies. More experienced auditors are better at identifying risks and adjusting workloads based on the complexity of the audit. This is in line with the findings of Rizkia & Barus (2022), who indicated that auditor experience plays an important role in improving audit quality, especially when dealing with time constraints. Experienced auditors are also more efficient in scheduling work and distributing tasks based on assessed risk levels. This study also supports the findings of AL-Qatamin (2020), who asserted that early planning and effective time management contribute significantly to high audit quality, particularly when faced with limited time.

A collaborative and open team work culture also plays an important role in maintaining audit quality. Good communication among team members enables more effective control, constructive discussions, and accurate decision-making. This aligns with the research of Siregar et al. (2024), who found that organisational cultures that support team synergy can directly improve internal audit quality. In the face of institutional pressure from clients or management, the integration of thoughtful planning, individual professionalism, and strong team cooperation becomes essential to safeguarding audit quality.

From the perspective of Behavioural Accounting Theory, this pattern shows that even under pressure from clients or the organisation, auditors can maintain audit quality if they work within cohesive and professional teams.

Thus, audit quality is not the result of a single factor but rather the accumulation of several key elements—professionalism, experience, work strategies, team culture, and adaptability to

pressure. All these elements are interconnected and form a strong foundation for maintaining the credibility of audit results and public trust in the auditing profession.

Table 1. Themes, Empirical Quotes, and Theoretical Interpretations of Audit Quality

No.	Emerged Theme	Empirical Quotes from Informants	Theoretical Interpretation
1	Understanding of Audit Quality	“Audit quality means an audit carried out according to standards and is trustworthy.”	Audit quality is not only defined by compliance with procedures but also by the accountability and trust built during the audit process. This aligns with Audit Quality Theory (DeAngelo, 1981), which states that audit quality involves both the auditor's ability to detect errors and the willingness to report them.
2	Indicators of Audit Quality	“The documentation is complete, no missed findings, and no complaints from the partner or client.”	Complete documentation and client feedback are key indicators of high audit quality. According to Lestari & Ardiami (2024), clear and accurate documentation is essential to ensure audit reliability and maintain its quality.

3	Auditor Experience	"Experienced auditors are usually more sensitive, they can spot risks faster."	Auditor experience enhances risk analysis capabilities and adaptation to client dynamics. Behavioural Accounting Theory (Supriyono, 2018) and Kalita & Tiwari (2023) show that individual experience influences accuracy and resilience in decision-making.
4	Professionalism in Audit Practice	"We must remain neutral and follow procedures even with tight deadlines."	Ethical consistency and auditor neutrality are critical in maintaining integrity under work pressure. According to Sonjaya (2024), auditor professionalism strongly affects audit outcomes, especially in upholding independence and objectivity.

		Early planning and efficient task allocation help mitigate the negative effects of time pressure during audits. This aligns with Time Management Theory, which suggests that good time management improves audit process effectiveness.
5	Strategies for Dealing with Time Pressure	"We usually plan the strategy from the start: assign roles and prioritise the critical parts first."
6	Audit Team Work Culture	"If the team supports each other, the work becomes faster and more efficient."
7	Maintaining Audit Integrity under Institutional Pressure	"Communication, clear planning, and professional conduct in the field."

institutional pressure. This refers to Behavioural Accounting Theory, which shows that a supportive work environment reduces anxiety and maintains audit quality.

Source: Primary data from interviews, processed by the researcher (2025).

CONCLUSIONS AND ADVICE

This study reveals that auditors' perceptions of audit quality are not solely determined by compliance with procedural standards but are strongly influenced by ethical and contextual dimensions, such as professionalism, experience, team communication, behaviour, and the ability to manage time pressure and institutional demands. The findings demonstrate that individual integrity, collaborative teamwork, and adaptive time management strategies serve as essential foundations in maintaining audit quality in complex situations.

Theoretically, this research contributes to strengthening the understanding of Behavioural Accounting Theory by highlighting how psychological and social factors—such as work ethics, role pressure, and organisational culture—affect audit practices in the field. The findings also enrich the literature on auditor professionalism by emphasizing the importance of maintaining neutrality and commitment to ethical standards even under high work pressure.

The practical implications of this study suggest that Public Accounting Firms (KAP) and regulatory bodies should enhance training in professionalism and team communication while promoting the development of more effective audit time risk management systems. These efforts can help sustain audit quality and strengthen public trust in the auditing profession, particularly amidst external challenges and rapidly changing market dynamics.

Nonetheless, this study is limited by the relatively small number of participants and the geographic scope being restricted to one Public Accounting Firm in Surabaya. These limitations may introduce narrative bias, where the perspective of one informant could disproportionately

influence the overall findings. Additionally, the results cannot be widely generalised as they do not yet represent the diversity of audit practices across different regions and institutions.

Therefore, caution is needed when drawing broader conclusions from these findings. Further research involving more participants and covering multiple organisations and regions is highly recommended to strengthen the validity of the findings and provide a more comprehensive view of audit quality dynamics in Indonesia.

In conclusion, this research not only addresses the initial objectives of the study but also reinforces the urgency of enhancing auditors' professional capacity in navigating the complexities of modern auditing. The findings are relevant not only to practitioners and academics but also to regulators and policymakers committed to upholding accountability and transparency in the financial sector.

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