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Independence, Time Pressure, Auditor Ethics, and Audit Quality among Jakarta External Auditors

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Abstract

Background: Audit quality depends on professional conditions that preserve objective judgment when auditors face client interests and engagement demands. Prior findings remain inconsistent, particularly regarding whether time pressure reduces audit quality, creating a need to evaluate independence, time pressure, and professional ethics within one model.

Objective: This study examined the associations of auditor independence, time pressure, and auditor ethics with perceived audit quality among external auditors working at Public Accounting Firms (KAP) in Jakarta.

Methods: A quantitative cross-sectional survey used purposive sampling and obtained 86 eligible auditors from 21 KAP. Data were collected online for approximately one month and analyzed using multiple linear regression in SPSS version 26. Instrument reliability, residual normality, multicollinearity, and heteroscedasticity were also evaluated.

Results: Independence was positively associated with audit quality ($B = 0.400$; $\beta = 0.437$; $p < 0.001$), as was auditor ethics ($B = 0.531$; $\beta = 0.459$; $p < 0.001$). Time pressure had a small negative coefficient but was not statistically significant ($B = -0.027$; $\beta = -0.038$; $p = 0.640$). The overall model was significant ($F = 41.302$; $p < 0.001$), with $R^2 = 0.602$ and adjusted $R^2 = 0.587$.

Conclusion: Independence and professional ethics are the two supported professional correlates of higher perceived audit quality in this sample. Time pressure was not significantly associated with audit quality; therefore, recommendations concerning workload and scheduling should be treated as prudent management practices rather than as effects established by this study.

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INTRODUCTION

Changes in the business environment, the development of digital technology, and demands for transparency make the auditor's role increasingly important in maintaining the credibility of financial information. Auditors are not only required to understand applicable standards and regulations, but must also be able to maintain objectivity when facing client interests and demands for completing work. This condition becomes increasingly relevant for external auditors in Jakarta who work in a business environment with high economic activity and assignment complexity. In such a situation, audit quality is not only determined by technical ability, but also by auditor professionalism, particularly independence, the ability to face time pressure, and professional ethics.

Audit quality becomes an important issue because audit results are used by various parties as a basis for making decisions. Auditors need to be able to identify misstatements,

disclose irregularities honestly, and carry out examinations in accordance with professional standards. Failure to maintain audit quality can reduce the credibility of audit reports and the trust of financial statement users. Therefore, a clearer understanding is needed regarding professional factors that can support or hinder audit quality, especially when auditors face conflicts of interest, time constraints, and ethical dilemmas.

Jakarta was selected as the empirical setting because access was obtained to 21 Public Accounting Firms operating in the area, yielding 86 eligible external-auditor respondents. The location is therefore treated as the study context rather than as evidence that audit-quality problems are more severe in Jakarta than elsewhere.

Independence is one of the main aspects of auditor professionalism. Kamil et al., (2023) explain that auditors must be free from conflicts of interest and able to maintain objectivity in every audit procedure. When independence is maintained, auditors are better able to convey the company's condition in accordance with the evidence obtained without being influenced by client interests. Fauziah and Yanthi (2021) also place independence as one of the factors related to audit quality. Thus, independence theoretically becomes an important foundation for auditors to produce credible audit reports (Lenggono, 2022).

In addition to independence, time pressure is a condition that often arises in the implementation of audits. Auditors may face limited time budgets and deadlines for completing work (Usman & Modding, 2019). Pratiwi et al. (2019) explain that time pressure can affect the implementation of auditor duties, while Fatinah et al. (2022) show that high pressure can encourage stress and less than optimal work behavior. On the other hand, time pressure does not always produce the same impact because planned deadlines can encourage auditors to work more focused and efficiently. The difference in possible impacts shows that the relationship between time pressure and audit quality still needs to be tested in the context of external auditors in Jakarta.

Auditor ethics is also an important part of maintaining audit quality. In Indonesia, auditors are required to uphold the principles of integrity, objectivity, competence, confidentiality, professional behavior, and due care. Kamil et al. (2023) explain that ethical issues can arise when auditors face pressure or the interests of certain parties. Azhari et al. (2020) also show the importance of ethics in strengthening the implementation of auditor independence. This means that ethics is not only related to compliance with rules, but also becomes a guideline when auditors must make professional decisions in situations containing dilemma (Pebrianti & Handayani, 2024).

Previous findings are not fully consistent, particularly for time pressure. Junitra & Lastanti, (2022), using a model that included independence, competence, time pressure, and professional skepticism, reported a significant role for time pressure, whereas Rahayu and Armereo (2019) found no significant effect in an inspectorate setting. Hantono (2023) likewise examined time pressure together with experience and independence, while Lestari et al. (2021) tested a broader model that included competence, ethics, independence, time-budget pressure, and audit fees. These differences in variable composition, institutional setting, and respondent characteristics make direct generalization difficult and provide a basis for re-examining the three focal professionalism variables among external auditors in Jakarta (Achmad et al., 2025).

Agency Theory provides the rationale for the independence hypothesis because external auditors serve as third parties who reduce information asymmetry and strengthen the credibility of information provided by agents to principals (Fauziah & Yanthi, 2021; Mardiati et al., 2022). Attribution Theory complements this explanation by recognizing that auditor behavior reflects both internal professional dispositions and external situational pressures (Ndina & Maria, 2025). Accordingly, independence and ethics represent professional resources expected to support audit quality, whereas time pressure represents a situational constraint whose effect may depend on how auditors and KAP manage engagement demands.

The research gap is therefore not the absence of studies on these variables, but the lack of consistent evidence about their relative contribution when tested together in a homogeneous external-auditor context. Prior studies frequently combine additional predictors or use government-inspectorate and mixed-auditor samples, which makes it difficult to isolate whether the same pattern appears among KAP auditors in Jakarta.

This research gap becomes the basis for this study to not only see whether each factor is

related to audit quality, but also to compare the direction and strength of their influence in one research model. This approach is important because audit quality is the result of a professional process that does not stand on one factor alone. Independence can maintain objectivity, ethics can be a guideline in facing professional dilemmas, while time pressure management can determine whether the audit process is still carried out adequately.

The empirical contribution of this study lies in estimating the three professionalism dimensions within one parsimonious model among external auditors from 21 Jakarta KAP and comparing their standardized contributions. Unlike studies that embed these variables within broader models containing competence, audit fees, experience, or skepticism Junitra and Lastanti, (2022), the present analysis isolates independence, time pressure, and ethics to show that independence and ethics are supported predictors while time pressure is not statistically significant in this sample. This pattern provides a more specific basis for professional-development and engagement-management priorities in the participating KAP.

On the basis of the phenomenon, problem, previous research, and gap, this study aims to analyze the influence of independence, time pressure, and auditor ethics on audit quality in external auditors working at KAP in the Jakarta area. This study is also directed at providing an understanding of the implications of each factor for efforts to maintain the quality of audit results. Practically, the research findings are expected to be a consideration for KAP and auditors in maintaining independence, strengthening professional ethics, and managing the distribution of audit time and tasks proportionally.

METHOD

This study used a quantitative cross-sectional survey with descriptive and associative analysis (Sugiyono, 2021). The unit of analysis was the individual external auditor working at a Public Accounting Firm (KAP) in Jakarta. Data were collected online for approximately one month using a closed questionnaire, and the analysis estimated statistical associations rather than causal effects because the design was nonexperimental and cross-sectional. Purposive sampling was used to recruit auditors who met the predefined eligibility criteria.

The respondent criteria used include: 1) Working as an external auditor at a KAP. 2) Having a minimum of one year of work experience in the field of auditing. 3) Holding at least the position of junior auditor. 4) Domiciled or working in the Jakarta area.

86 auditors from 21 KAP met the eligibility criteria and were included in the analysis. The retained research documentation does not record the total number of questionnaire invitations sent, the number returned before screening, the number excluded, or the respondent count for each KAP. Consequently, a response rate and firm-level participation distribution cannot be reconstructed without introducing unsupported data; this limitation is considered when interpreting representativeness. The model included independence, time pressure, and auditor ethics as predictors and audit quality as the outcome. At the construct level, independence was represented by freedom from client intervention, independence in fact and appearance, and objectivity in evaluating findings; time pressure by time budget, reporting deadlines, and proportional task allocation; auditor ethics by integrity, ethical objectivity, competence, professional behavior and due care, and confidentiality; and audit quality by compliance with standards, detection of material misstatement, truthful reporting of irregularities, and report credibility.

Data were collected through a closed Google Forms questionnaire distributed to eligible auditors through KAP contacts and the researcher's professional network. The retained manuscript documents the construct indicators but does not preserve a complete item-by-item blueprint showing the exact number and original source of every statement; these details are therefore not reconstructed. To reduce conceptual overlap, objectivity under independence refers to freedom from client influence when forming audit judgments, whereas objectivity under auditor ethics refers to adherence to the ethical principle of impartial professional conduct when facing dilemmas. No personally identifying respondent information is reported in this article. The retained documentation does not specify a formal duplicate-response screening or written-consent protocol, which is acknowledged as a procedural limitation.

Data were analyzed using SPSS version 26, with Microsoft Excel 2025 used for supporting tabulation. Instrument validity was evaluated using Pearson item-total correlations against the

critical r value at α = 0.05. Internal consistency was assessed with Cronbach's alpha. The original analysis used 0.60 as its minimum criterion; however, coefficients below 0.70 are interpreted cautiously rather than treated as strong reliability. This is particularly relevant for auditor ethics (α = 0.632) and independence (α = 0.697).

Classical-assumption diagnostics were applied to the regression model. Normality was assessed on the regression residuals using the one-sample Kolmogorov-Smirnov test, multicollinearity through tolerance and VIF values, and heteroscedasticity through the Glejser procedure. These checks were used to evaluate whether the regression estimates could be interpreted under the stated model assumptions.

Multiple linear regression was used to estimate the associations of independence, time pressure, and auditor ethics with audit quality. The t test evaluated each regression coefficient, the F test evaluated the model jointly, and R^2 and adjusted R^2 summarized model explanatory power. At α = 0.05, $p < 0.05$ was interpreted as evidence to reject the null hypothesis that the corresponding coefficient equals zero; $p \geq 0.05$ indicated insufficient evidence to reject that null hypothesis.

RESULTS AND DISCUSSION

Instrument testing was conducted before regression analysis. With N = 86, the study used df = 84 and an r-table value of approximately 0.212 at α = 0.05. The retained analysis states that all questionnaire items exceeded this criterion. However, the item-level correlation matrix is not preserved in the source document; therefore, the claim of item validity cannot be independently audited from the manuscript alone and should be supported by the original SPSS output when resubmitted.

Cronbach's alpha was 0.881 for audit quality, 0.697 for independence, 0.738 for time pressure, and 0.632 for auditor ethics. Audit quality and time pressure meet the conventional 0.70 benchmark, whereas independence is borderline and auditor ethics is below 0.70. Because the original analysis adopted 0.60 as its minimum criterion, all constructs were retained, but results involving the lower-reliability constructs should be interpreted with additional caution.

After the instrument testing has been carried out, then the Classical Assumption Test is carried out. For the Normality Test, the one-sample Kolmogorov-Smirnov method is used. The following are the results of the Classical Assumption Test:

Table 1
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		86
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,82075145
Most Extreme Differences	Absolute	,087
	Positive	,063
	Negative	-,087
Test Statistic		,087
Asymp. Sig. (2-tailed)		,153c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

The residual normality test produced Asymp. Sig. (2-tailed) = 0.153, which exceeds 0.05; the regression residuals therefore did not show evidence of non-normality under this test. Multicollinearity was evaluated using tolerance and VIF, with tolerance > 0.10 and VIF < 10 used as the stated criteria.

Table 2
Multicollinearity Test Results

Coefficients[a]							
		Unstandardized Coefficients	Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2,649	2,261		1,172	,245		
	Independence (X1)	,400	,077	,437	5,187	,000	,685	1,459
	Time Pressure (X2)	-,027	,057	-,038	-,470	,640	,750	1,334
	Auditor Ethics (X3)	,531	,109	,459	4,871	,000	,547	1,829

a. Dependent Variable: Audit Quality (Y)

The Multicollinearity Test results obtained results for independence (X1) of 0.685 and a VIF value of 1.459, time pressure (X2) of 0.750 and a VIF value of 1.334, auditor ethics (X3) of 0.547 and a VIF value of 1.829. So it can be concluded from the results obtained that no multicollinearity problem was found between the independent variables.

For the Heteroscedasticity Test, the Glejser Test is used, namely by regressing the *absolute residual* with the independent variables. If > 0.05, then there is no heteroscedasticity problem as shown in table 3.

Table 3
Heteroscedasticity Test Results

Coefficients[a]						
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
Model	B	Std. Error	Beta			
1	(Constant)	2,950	1,398		2,110	,038
	Independence (X1)	-,011	,048	-,031	-,234	,816
	Time Pressure (X2)	,022	,035	,078	,617	,539
	Auditor Ethics (X3)	-,066	,067	-,144	-,972	,334

a. Dependent Variable: Abs_Res

The Heteroscedasticity Test results obtained independence (X1) of 0.816, time pressure (X2) of 0.539, auditor ethics (X3) of 0.334. So in the regression model of this study no heteroscedasticity problem was found because the significance value is greater than 0.05. After carrying out the Validity Test, Reliability Test, and Classical Assumption Test, the next stage is to carry out Multiple Linear Regression Analysis. The test results are:

$$Y = 2.649 + 0.400X_1 - 0.027X_2 + 0.531X_3 + \varepsilon$$

The estimated regression equation was Y = 2.649 + 0.400X1 - 0.027X2 + 0.531X3 + ε. Holding the other predictors constant, the positive coefficient for independence indicates a 0.400-unit increase in predicted audit quality for a one-unit increase in independence, while auditor ethics has a positive coefficient of 0.531. Although the time-pressure coefficient is negative (-0.027), its effect is not statistically significant (p = 0.640); therefore, only the direction of the estimate—not a proven decrease in audit quality—can be reported.

In the R^2 Test, the figure of the coefficient of determination is 0 < Adjusted R^2 < 1. The following are the R^2 results:

Table 4
Coefficient of Determination Test Results (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,776a	,602	,587	1,854

a. Predictors: (Constant), Auditor Ethics (X3), Time Pressure (X2), Independence (X1)

The model yielded $R^2 = 0.602$ and adjusted $R^2 = 0.587$. The adjusted value indicates that approximately 58.7% of the observed variation in audit quality is explained by the predictors after adjustment for model size. The unexplained proportion should not be attributed to specific omitted variables without additional analysis.

For the overall F test, $p < 0.05$ indicates that the regression model provides evidence that at least one predictor coefficient differs from zero; $p \geq 0.05$ would indicate insufficient evidence for the joint model.

Table 5
F Test Results (Simultaneous)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	425,795	3	141,932	41,302	,000b
	Residual	281,787	82	3,436		
	Total	707,581	85			

a. Dependent Variable: Audit Quality (Y)
b. Predictors: (Constant), Auditor Ethics (X3), Time Pressure (X2), Independence (X1)

The F test was statistically significant, $F(3, 82) = 41.302$, $p < 0.001$, indicating that the predictor set was jointly associated with audit quality.

The t test was evaluated at $\alpha = 0.05$. For each coefficient, $p < 0.05$ leads to rejection of H0: $\beta = 0$, whereas $p \geq 0.05$ means H0 is not rejected. The research hypothesis is supported only when the coefficient is statistically significant and its direction is consistent with the stated hypothesis.

Table 6
t Test Results (Partial)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	2,649	2,261		1,172	,245
	Independence (X1)	,400	,077	,437	5,187	,000
	Time Pressure (X2)	-,027	,057	-,038	-,470	,640
	Auditor Ethics (X3)	,531	,109	,459	4,871	,000

a. Dependent Variable: Audit Quality (Y)

The partial tests showed that independence was positively and significantly associated with audit quality ($B = 0.400$; $\beta = 0.437$; $t = 5.187$; $p < 0.001$). Time pressure had a negative but nonsignificant coefficient ($B = -0.027$; $\beta = -0.038$; $t = -0.470$; $p = 0.640$), so the data do not establish an effect of time pressure on audit quality. Auditor ethics was positively and significantly associated with audit quality ($B = 0.531$; $\beta = 0.459$; $t = 4.871$; $p < 0.001$).

Discussion

The findings of this study provide empirical insights into the relationship between auditor independence, time pressure, auditor ethics, and audit quality among 86 external auditors working in 21 Public Accounting Firms (*Kantor Akuntan Publik*/KAP). The results demonstrate that auditor independence and auditor ethics have positive and statistically significant relationships with audit quality, whereas time pressure exhibits a negative but statistically insignificant coefficient. These findings highlight the importance of professional objectivity and ethical conduct in supporting audit quality while suggesting that the relationship between time-related demands and audit outcomes may be more complex than initially expected. From a theoretical perspective, the results contribute to the discussion of Agency Theory and the professional responsibilities of external auditors. From a practical perspective, they emphasize

the need for public accounting firms to establish organizational mechanisms that protect auditor independence, strengthen ethical decision-making, and maintain appropriate engagement management practices. Nevertheless, the interpretation of these findings must consider the study's methodological characteristics, particularly its cross-sectional design, nonprobability sampling approach, and reliance on respondents' perceptions of audit quality.

The first finding indicates that auditor independence has a positive and statistically significant relationship with audit quality, as reflected in an unstandardized regression coefficient of 0.400 and a significance value reported as 0.000 ($p < 0.001$). The positive coefficient indicates that higher auditor independence scores are associated with higher audit quality scores when the other predictors included in the regression model are held constant. This result suggests that independence represents an important professional characteristic associated with auditors' ability to perform their responsibilities objectively. Auditors who maintain independence are expected to assess audit evidence without allowing client preferences, organizational relationships, or personal interests to unduly influence their professional judgments. Such objectivity is particularly important when auditors encounter accounting estimates, complex transactions, or management explanations that require critical examination. However, because the study employs an observational research design, the findings establish a statistically supported association rather than definitive evidence that increasing independence directly causes improvements in audit quality.

The positive relationship between auditor independence and audit quality is consistent with the findings of Fauziah and Yanthi (2021), Ndina and Maria (2025) and Tjan et al. (2024), which similarly emphasize the importance of independence in supporting reliable audit outcomes. This consistency strengthens the empirical relevance of independence as a fundamental characteristic of professional auditing. Independence is not limited to the absence of direct interference from clients but also encompasses auditors' capacity to maintain impartial judgments throughout the audit process (Sagadah, 2022). In professional practice, threats to independence may emerge from financial dependence on particular clients, familiarity arising from prolonged professional relationships, self-interest, or pressure to preserve future engagements. These circumstances may create incentives that conflict with auditors' responsibilities to financial statement users. Although the present study did not separately measure these specific threats, its findings suggest that maintaining independence remains relevant to perceived audit quality. Accordingly, public accounting firms should consider independence as an ongoing professional requirement rather than merely an administrative declaration completed at the beginning of an engagement.

The relationship between independence and audit quality can also be interpreted through Agency Theory, which explains the potential conflicts of interest arising from the separation between ownership and management. Within this framework, managers generally possess greater access to internal financial information than shareholders and other external stakeholders. Such informational differences may create opportunities for selective disclosure, opportunistic reporting, or decisions that do not fully align with stakeholders' interests. External auditors perform an important monitoring function by independently examining financial information and providing assurance regarding its presentation. The effectiveness of this monitoring function depends partly on auditors' ability to maintain professional objectivity when evaluating management assertions. The positive association identified in this study is therefore consistent with the theoretical expectation that auditor independence supports the credibility of the assurance process. Nevertheless, the research did not directly measure information asymmetry or agency costs; consequently, the findings should be interpreted as compatible with Agency Theory rather than as direct empirical confirmation of its underlying mechanisms.

An important practical implication of this finding concerns the organizational responsibility of public accounting firms to protect auditor independence. Formal independence policies may establish professional expectations, but their effectiveness depends on how consistently they are applied during actual audit engagements. Firms should develop mechanisms that allow auditors to communicate disagreements with clients, report potential conflicts of interest, and escalate concerns without inappropriate professional consequences. Engagement supervision, transparent consultation procedures, and periodic independence assessments may help reinforce these protections. In addition, firm leadership should promote a professional

environment in which evidence-based judgments are valued more highly than client satisfaction when these priorities conflict. These recommendations are consistent with the observed importance of independence, although the present study did not directly evaluate the effectiveness of particular organizational safeguards. Future research could investigate whether specific independence protection mechanisms strengthen the relationship between professional objectivity and audit quality.

The second finding concerns time pressure, which produced a negative regression coefficient of -0.027 but was not statistically significant, with a significance value of 0.640. The negative coefficient indicates that higher time pressure scores were associated with slightly lower audit quality scores in the estimated model. However, the relatively large p-value means that the study does not provide sufficient statistical evidence to reject the null hypothesis of no partial association between time pressure and audit quality. Consequently, the negative direction should not be interpreted as proof that time pressure reduces audit quality among the participating auditors. The finding instead suggests that, after accounting for auditor independence and ethics, time pressure did not emerge as a statistically supported predictor of audit quality in this sample. This distinction is important because the direction of a regression coefficient alone cannot establish the existence or practical importance of a relationship.

The insignificant relationship between time pressure and audit quality is consistent with Rahayu and Armereo (2019) but differs from the findings of (Junitra & Lastanti, 2022). These differences suggest that the association between time-related demands and audit quality may vary across research contexts. Variations in respondent characteristics, engagement environments, operational definitions, measurement instruments, and statistical model specifications could contribute to inconsistent findings. For example, time pressure may be experienced differently depending on the complexity of audit assignments, the availability of supporting resources, and the distribution of responsibilities among engagement team members. Auditors working under demanding schedules may also respond differently according to their experience and professional judgment. Nevertheless, these explanations remain theoretical possibilities because the present study did not directly examine the mechanisms through which auditors manage time-related demands. Therefore, the findings should not be used to conclude that workload management or organizational support successfully neutralized time pressure.

The absence of a statistically significant relationship also warrants consideration from a methodological perspective. Time pressure may involve multiple dimensions, including perceived workload intensity, deadline constraints, and the adequacy of time budgets. These dimensions may not necessarily have identical relationships with audit quality. Furthermore, perception-based measurements may not fully capture the actual time allocated to audit procedures or the extent to which auditors modify their behavior under demanding schedules. The relatively limited sample size may also affect the precision of estimated relationships, although statistical power cannot be determined from the reported coefficient and p-value alone. Accordingly, the insignificant result should not be interpreted as evidence that time pressure is universally irrelevant to audit quality. A more appropriate conclusion is that the present model did not detect a statistically significant partial association. Future studies could distinguish between different forms of time pressure and examine their relationships with specific audit behaviors, such as evidence collection, documentation quality, and professional skepticism.

Despite the insignificant statistical finding, time management remains an important managerial consideration for public accounting firms. Audit engagements require coordination among team members, appropriate allocation of professional resources, and completion of procedures within agreed reporting schedules. Poorly organized engagement planning may create operational difficulties even when its relationship with perceived audit quality is not statistically demonstrated. Therefore, firms should continue implementing reasonable workload allocation, engagement scheduling, and supervisory review practices. However, these recommendations should be understood as prudent professional management measures rather than interventions whose effectiveness has been established by the present research. Further investigation is needed to determine whether task complexity, experience, staffing adequacy, or organizational support moderates the relationship between time pressure and audit quality.

The third finding demonstrates that auditor ethics has a positive and statistically significant association with audit quality, as indicated by an unstandardized coefficient of 0.531,

a standardized coefficient of 0.459, and a significance value below 0.001. This result indicates that higher auditor ethics scores are associated with higher audit quality scores after controlling for the other independent variables in the model. The finding supports the view that ethical principles represent an important foundation of professional auditing. Ethical conduct provides a normative framework that guides auditors when confronting conflicting interests, ambiguous evidence, and situations requiring professional judgment. Auditors who consistently uphold integrity, objectivity, confidentiality, professional competence, and responsible professional behavior are better positioned to approach audit responsibilities with appropriate care. Nevertheless, the observed association should not be interpreted as direct evidence that ethical conduct independently produces improvements in actual engagement outcomes.

This finding is consistent with Djamaa et al. (2023), Hanun and Setiawati (2025) and Yuniar and Sapari (2019), which similarly identify ethical considerations as relevant to audit quality. The consistency across these studies reinforces the importance of ethical standards in professional accounting practice. Ethical principles are particularly relevant when auditors encounter circumstances in which formal procedures do not provide straightforward answers. For instance, the interpretation of conflicting audit evidence may require professional judgment that cannot be reduced entirely to standardized procedures. Ethical awareness may help auditors recognize potential conflicts between professional responsibilities and personal or organizational interests. Similarly, commitment to integrity may support transparent communication of findings that are unfavorable to clients. Although these behavioral mechanisms were not directly tested in the present study, they provide plausible conceptual explanations for the positive relationship between auditor ethics and perceived audit quality.

The standardized regression coefficient for auditor ethics ($\beta = 0.459$) is descriptively slightly higher than the corresponding coefficient for auditor independence ($\beta = 0.437$). This comparison indicates that ethics has a marginally larger standardized point estimate within the fitted regression model. However, the difference between these coefficients is relatively small, and the study did not conduct a formal statistical test to determine whether it is statistically meaningful. Therefore, it would be inappropriate to conclude that auditor ethics is definitively more influential than auditor independence. Instead, both variables should be recognized as statistically supported positive predictors of audit quality. Their conceptual roles may also be complementary. Independence concerns auditors' freedom from inappropriate influences, whereas ethics concerns the professional principles guiding their decisions and behavior. An auditor may possess formal independence but still encounter ethical dilemmas requiring careful professional judgment. Conversely, ethical commitment may encourage auditors to recognize and respond appropriately to threats to independence. This potential complementarity deserves further empirical investigation.

From an organizational perspective, the significant association between auditor ethics and audit quality highlights the importance of maintaining a professional culture that encourages ethical decision-making. Public accounting firms may strengthen this culture through continuing professional education, ethical case discussions, transparent reporting mechanisms, and consistent supervisory expectations. Ethical training should address not only knowledge of professional codes but also the practical challenges auditors may encounter during engagements. Firm leadership also plays an important role in communicating acceptable professional conduct and demonstrating consistency between organizational expectations and managerial decisions. Nevertheless, because the present research did not measure organizational ethical culture or training effectiveness, these recommendations represent implications derived from the findings rather than directly tested interventions.

Collectively, the three regression results indicate that auditor independence and auditor ethics are positively associated with perceived audit quality, while time pressure does not exhibit a statistically significant partial relationship. The adjusted coefficient of determination (adjusted $R^2 = 0.587$) indicates that the regression model accounts for approximately 58.7% of the variation in audit quality scores after adjustment for the number of predictors and sample size. This suggests meaningful explanatory capacity within the observed dataset. However, the remaining variation may reflect measurement error, individual differences, organizational characteristics, or additional factors not included in the model. Potential variables for future investigation include professional skepticism, auditor competence, engagement complexity, supervisory quality, and

organizational support. These factors should be considered possible research extensions rather than established explanations for the unexplained variance.

Several limitations should be acknowledged when interpreting the findings. The study involved 86 auditors from 21 public accounting firms selected through a nonprobability sampling approach, which restricts the representativeness of the sample. The absence of a documented response flow also limits assessment of potential nonresponse bias. Furthermore, reliance on self-reported perceptions may introduce common-method bias and social desirability effects, particularly when respondents evaluate professional characteristics such as independence and ethics. The cross-sectional design additionally limits conclusions regarding causal direction. Consequently, the results should not be generalized automatically to all external auditors in Jakarta or Indonesia. Future studies should consider broader and more transparent sampling procedures, longitudinal designs, and objective engagement-level indicators of audit quality. Combining questionnaire responses with archival evidence or independent audit-quality assessments may also improve measurement robustness.

Overall, this study contributes to the auditing literature by demonstrating that auditor independence and auditor ethics are statistically supported positive correlates of perceived audit quality within the participating sample, whereas time pressure is not statistically significant in the estimated model. The findings are consistent with the theoretical importance of independent monitoring and ethical professional judgment in external auditing. They also indicate that professional and organizational factors should be examined carefully rather than assuming that all commonly discussed determinants exert uniform effects across audit settings. For public accounting firms, the principal implication is to maintain credible independence safeguards and reinforce ethical professional conduct while continuing to manage engagement workloads responsibly. For future research, the results provide a basis for examining the contextual conditions, behavioral mechanisms, and organizational arrangements through which these professional characteristics may relate to audit quality.

CONCLUSION

This study concludes that auditor independence and auditor ethics are positively and significantly associated with perceived audit quality among the 86 external auditors surveyed from 21 KAP in Jakarta. Independence produced $B = 0.400$ ($\beta = 0.437$; $p < 0.001$) and auditor ethics $B = 0.531$ ($\beta = 0.459$; $p < 0.001$). In contrast, time pressure was not statistically significant ($B = -0.027$; $\beta = -0.038$; $p = 0.640$). These findings answer the research objective by showing that the supported professional factors in this sample are independence and ethics, while the data do not provide evidence that time pressure independently affects audit quality.

The findings are limited by purposive sampling, a relatively short data-collection period, access through the researcher's network, participation constraints imposed by KAP, and incomplete documentation of questionnaire distribution and exclusion flow. Accordingly, the results should not be generalized directly to all auditors. Public Accounting Firms are encouraged to strengthen independence safeguards and ethical practice; realistic scheduling may be maintained as a prudent management measure rather than as a response to a statistically proven time-pressure effect. Future studies should examine task complexity and professional skepticism, use broader and more traceable sampling procedures, and consider audit-quality measures beyond respondent perceptions.

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AUTHOR CONTRIBUTION STATEMENT

Augustpaosa Nariman: Conceptualization, Methodology, Formal Analysis, Writing -- Original Draft. Stevanny Carolline: Data Curation, Investigation, Writing -- Review & Editing. All

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