The Effect of Time Budget Pressure on Audit Quality: Professional Skepticism as a Moderating Variable in the Digital Era

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Abstract

This study aims to analyze the effect of time budget pressure on audit quality, with auditors' professional skepticism serving as a moderating variable in the digital audit era at the Medan City Inspectorate. The study employed a quantitative approach using a survey method through the distribution of questionnaires to 52 internal auditors selected using a saturated sampling technique. Data analysis was conducted using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS software. The results indicate that time budget pressure has a negative and significant effect on audit quality, with a path coefficient value of -0.412, a t-statistic value of 3.287, and a p-value of 0.001. Auditors' professional skepticism has a positive and significant effect on audit quality, with a path coefficient value of 0.536, a t-statistic value of 4.921, and a p-value of 0.000. Furthermore, auditors' professional skepticism was proven to moderate the relationship between time budget pressure and audit quality, with an interaction coefficient value of 0.284, a t-statistic value of 2.418, and a p-value of 0.016. The findings demonstrate that higher levels of auditors' professional skepticism are capable of reducing the negative impact of time budget pressure on audit quality. This study provides theoretical contributions to the development of public sector auditing literature and practical implications for improving the effectiveness of local government internal supervision through the strengthening of professional skepticism and the optimization of digital auditing.

Keywords: *Time Budget Pressure, Audit Quality, Auditors' Professional Skepticism, Digital Auditing*

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2nd International Conference on Islamic Community Studies (ICICS)
Theme: History of Malay Civilisation and Islamic Human Capacity and Halal Hub in the Globalization Era
https://proceeding.pancabudi.ac.id/index.php/ICIE/index

Introduction

Audit quality is one of the key indicators used to assess the effectiveness of internal government supervision, particularly in promoting accountability and transparency in regional financial management. In the implementation of internal audits, auditors are expected to produce examinations that are objective, reliable, and in accordance with applicable auditing standards. However, in practice, auditors frequently encounter various operational constraints, one of which is time budget pressure. Time budget pressure refers to a condition in which auditors are required to complete audit assignments within limited time constraints despite the increasing complexity of audit tasks. This condition has the potential to affect audit quality because auditors may tend to accelerate audit procedures, reduce audit testing, or insufficiently examine the audit evidence obtained. Previous studies have indicated that time budget pressure influences auditor behavior and the quality of audit outcomes produced (Quick & Henrizi, 2023).

In the context of public sector auditing, time budget pressure becomes increasingly significant because government auditors are required to complete audit examinations in accordance with reporting targets and regional budget cycles. Internal government auditors, particularly those within inspectorate institutions, often face high workloads with limited resources. On the other hand, auditors are still required to maintain accuracy, independence, and compliance with auditing standards to ensure audit quality. Audit quality itself reflects the auditor's ability to detect misstatements, evaluate evidence objectively, and provide relevant and reliable recommendations. According to Fitriani and Haryanto (2022), audit quality in the public sector is influenced not only by auditors' technical competence but also by working conditions and the pressures encountered during the audit process. Therefore, it is important to understand how time budget pressure affects audit quality within the internal supervisory environment of local governments.

The advancement of information technology has also brought significant changes to the audit process through the implementation of digital auditing. The use of technologies such as Computer-Assisted Audit Techniques (CAATs), electronic-based audit systems, digital data analytics, and integrated audit platforms has improved efficiency and accelerated the audit process. Nevertheless, audit digitalization does not necessarily reduce time budget pressure. On the contrary, digital transformation increases expectations for faster audit completion and broader audit coverage. Auditors are required not only to understand auditing standards but also to possess the capability to operate digital systems and critically evaluate electronic evidence. According to Appelbaum et al. (2023), digital auditing facilitates data access and information processing; however, it also increases audit complexity, which may affect audit quality if auditors are unable to adapt effectively.

One important factor believed to influence the relationship between time budget pressure and audit quality is auditors' professional skepticism. Professional skepticism refers to the critical attitude demonstrated by auditors through alertness to the possibility of misstatements, prudence in evaluating audit evidence, and a tendency not to readily accept information without adequate verification. Auditors with a high level of professional skepticism tend to be more thorough in conducting examinations, thereby maintaining audit quality even under significant time pressure. Research by Lestari and Wibowo (2022) demonstrated that professional skepticism has a positive effect on audit quality and can weaken the negative impact of time pressure on audit outcomes. In the era of digital auditing, professional skepticism becomes increasingly important because auditors must evaluate more complex electronic data and systems compared to conventional audits.

Although numerous studies have examined time budget pressure and audit quality, most previous research has focused on external auditors in public accounting firms and has rarely investigated internal auditors within local government institutions. In addition, prior studies

generally examined only the direct relationships between variables without comprehensively analyzing the moderating role of professional skepticism within the context of digital auditing. Previous findings have also shown inconsistencies regarding the effect of time budget pressure on audit quality, indicating the need for further investigation to clarify this relationship in the public sector context. Therefore, this study was conducted to analyze the effect of time budget pressure on audit quality, with auditors' professional skepticism serving as a moderating variable in the digital audit era at the Medan City Inspectorate. This study is expected to provide theoretical contributions to the development of public sector auditing literature as well as practical implications for strengthening local government internal supervisory systems.

Research Methodology

This study employed a quantitative approach with a causal associative research design to analyze the relationship between time budget pressure, auditors' professional skepticism, and audit quality in the digital audit era at the Medan City Inspectorate. The quantitative approach was selected because the study aimed to measure and empirically examine the influence among variables through statistical data analysis. According to Sugiyono (2021), quantitative research is a research method grounded in the philosophy of positivism and is used to investigate specific populations or samples in order to test predetermined hypotheses. A causal associative design was utilized because the study sought to determine the cause-and-effect relationships among the independent variable, dependent variable, and moderating variable.

The study was conducted at the Medan City Inspectorate as an internal government supervisory institution that plays an essential role in maintaining accountability and transparency in regional financial management. The selection of the research location was based on the relevance of internal auditors' duties in conducting financial audits, performance audits, and digital-based compliance audits. The population in this study consisted of all internal auditors working at the Medan City Inspectorate, totaling 52 individuals. Since the population size was relatively small and all members of the population were accessible to the researcher, the sampling technique employed was saturated sampling, or the census method, in which the entire population was used as the research sample.

The type of data used in this study was primary data obtained directly through the distribution of questionnaires to internal auditors within the Medan City Inspectorate. The questionnaire was developed based on the indicators of each research variable, namely time budget pressure, audit quality, and auditors' professional skepticism. Each questionnaire item was measured using a five-point Likert scale ranging from "strongly disagree" to "strongly agree." The indicators of time budget pressure included audit deadlines, work completion pressure, adjustments to audit procedures due to time limitations, and the tendency to reduce audit steps. The indicators of audit quality included accuracy, objectivity, compliance with auditing standards, reliability of audit results, and adequacy of audit evidence. Meanwhile, the indicators of auditors' professional skepticism included critical attitude, verification of audit evidence, alertness to fraud risk, and professional decision-making capability during the audit process.

Prior to the main analysis, the research instruments were tested for validity and reliability to ensure that the questionnaire was capable of measuring the research constructs accurately and consistently. Validity testing was conducted through convergent validity and discriminant validity assessments, while reliability testing was performed using Composite Reliability and Cronbach's Alpha values. The data analysis technique employed in this study was the Partial Least Squares–Structural Equation Modeling (PLS-SEM) approach with the assistance of SmartPLS software. PLS-SEM was selected because it is capable of analyzing complex relationships among latent variables, particularly in studies involving moderating variables and relatively small sample sizes (Hair, 2021).

The analysis procedure began with the evaluation of the measurement model (outer model) to test the validity and reliability of the research indicators. After the measurement model was confirmed to be valid and reliable, the analysis proceeded to the structural model (inner model) to examine the relationships among the research variables. Structural model analysis was conducted by evaluating path coefficients, the coefficient of determination (R^2), predictive relevance, and hypothesis testing using the bootstrapping technique. Hypothesis testing was carried out to determine whether time budget pressure significantly affects audit quality and whether auditors' professional skepticism is capable of moderating the relationship between time budget pressure and audit quality in the digital audit era. The Likert scale table used in the questionnaire measurement is presented as follows.

Table 1. Likert Scale

No	Answer Criteria	Score
1	Strongly Agree (SA)	5
2	Agree (A)	4
3	Neutral (N)	3
4	Diagree (D)	2
5	Strongly Disagree (SD)	1

The research instrument employed in this study was a questionnaire developed based on the indicators of each research variable. Respondents' answers were measured using a fivepoint Likert scale. According to Sugiyono (2021), the Likert scale is used to measure the attitudes, opinions, and perceptions of individuals or groups toward a particular social phenomenon. In this study, the highest score was assigned to the response "Strongly Agree" with a value of 5, while the lowest score was assigned to the response "Strongly Disagree" with a value of 1.

The research model diagram was designed to illustrate the relationships among the variables used in this study concerning the effect of time budget pressure on audit quality, with auditors' professional skepticism serving as a moderating variable in the digital audit era at the Medan City Inspectorate. This conceptual diagram demonstrates both the direct relationships and the moderating relationships among the research constructs analyzed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) approach. In addition to illustrating the relationships among latent variables, the diagram also presents the measurement indicators of each research construct, which served as the basis for developing the questionnaire instrument. Through the visualization of this research model, readers are able to systematically understand the conceptual framework of the study, the direction of the hypotheses, and the interrelationship among auditor behavioral factors, work pressure, and audit quality within the context of digital public sector auditing.

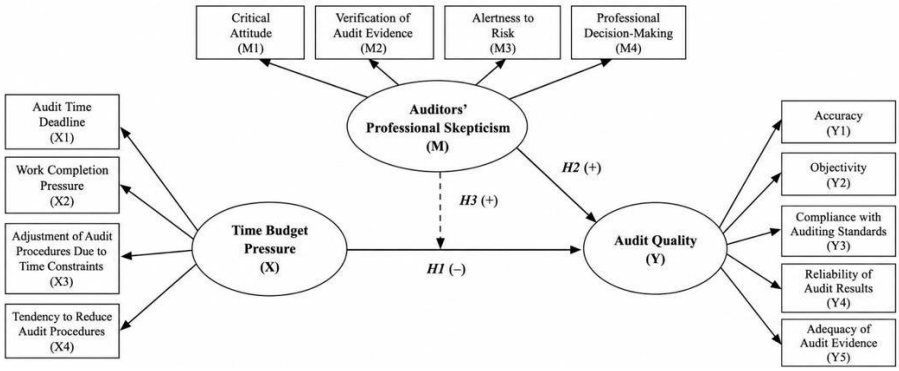


Figure 1. Conceptual Framework

Based on the research framework presented in Figure 1., the independent variable in this study is time budget pressure (X), which is measured through the indicators of audit deadlines, work completion pressure, adjustment of audit procedures due to time constraints, and the tendency to reduce audit procedures. The dependent variable, namely audit quality (Y), is

measured through the indicators of accuracy, objectivity, compliance with auditing standards, reliability of audit results, and adequacy of audit evidence. Meanwhile, auditors' professional skepticism (M) serves as the moderating variable and is measured through the indicators of critical attitude, verification of audit evidence, alertness to risk, and professional decisionmaking.

The relationships among the variables in the diagram indicate that time budget pressure has a direct effect on audit quality. In addition, auditors' professional skepticism also has a direct effect on audit quality while simultaneously functioning to strengthen or weaken the relationship between time budget pressure and audit quality. In this research model, the direction of the effect of time budget pressure on audit quality is assumed to be negative, whereas auditors' professional skepticism is assumed to have a positive effect on audit quality. The moderating role of auditors' professional skepticism demonstrates that auditors with a high level of professional skepticism tend to be capable of maintaining audit quality despite facing time pressure during the audit process. The research diagram also illustrates that the study was conducted within the context of the digital audit era at the Medan City Inspectorate. The use of digital auditing technology constitutes an important aspect of this study because modern audit processes require auditors to be capable of conducting information system-based examinations and evaluating electronic evidence effectively, efficiently, and in accordance with applicable auditing standards.

Results

The results of the study indicate that time budget pressure has an effect on audit quality at the Medan City Inspectorate. Based on the distribution of questionnaires to internal auditors, the majority of respondents stated that time limitations in completing audit assignments frequently affect the depth and accuracy of audit procedures. Auditors who face high levels of time pressure tend to focus more on completing audit tasks rather than conducting in-depth evaluations of the audit evidence obtained. This condition has the potential to reduce audit quality because several audit procedures are performed more briefly than the ideal auditing standards require. Nevertheless, the implementation of digital audit systems assists auditors in improving efficiency in data processing and audit documentation. The use of digital-based audit applications enables auditors to access information more quickly, thereby supporting the effectiveness of the audit process despite operating under conditions of limited time.

The results of the study also indicate that auditors' professional skepticism has a positive and significant effect on audit quality. Auditors with a high level of professional skepticism tend to be more critical in evaluating audit evidence and are less likely to accept information without adequate verification. Professional skepticism encourages auditors to maintain objectivity and accuracy despite facing time pressure during the audit process. Respondents stated that skeptical auditors are more capable of identifying inconsistencies, detecting potential errors, and reducing the risk of inappropriate audit decision-making. In the context of digital auditing, professional skepticism becomes increasingly important because auditors are required to evaluate electronic evidence and digital information systems more critically. Therefore, auditors who possess strong digital competencies and professional skepticism are better able to maintain high audit quality.

Furthermore, this study demonstrates that auditors' professional skepticism serves as a moderating variable in the relationship between time budget pressure and audit quality. Auditors with high levels of professional skepticism are able to reduce the negative impact of time pressure on audit quality because they remain cautious and objective in conducting audit procedures. Conversely, auditors with low levels of skepticism tend to reduce audit procedures more easily and rely on limited audit evidence in order to meet work completion deadlines.

These findings indicate that professional skepticism strengthens auditors' ability to maintain audit quality despite operating under high work pressure. In addition, the

implementation of digital auditing also contributes positively to improving audit efficiency and assists auditors in conducting examinations in a more systematic and accurate manner. Overall, the results of the study indicate that public sector audit quality is influenced by both technical factors and auditors' behavioral factors. Time budget pressure is a condition that is difficult to avoid in the implementation of local government internal audits, particularly in the digital audit era that demands faster and more efficient audit processes. Nevertheless, the negative effects of time pressure can be minimized through strengthening auditors' professional skepticism and optimizing the use of digital audit technology. The findings of this study provide practical implications for the Medan City Inspectorate in improving the effectiveness of internal audits through better audit time management, strengthening auditor professionalism, and enhancing digital audit competencies. In addition, this study also contributes theoretically to the development of public sector auditing literature, particularly concerning the relationship between time budget pressure, auditors' professional skepticism, and audit quality within the digital auditing environment.

Data analysis in this study was conducted using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS software. The SEMPLS approach was selected because it is capable of simultaneously examining relationships among latent variables, including the moderating effect of auditors' professional skepticism on the relationship between time budget pressure and audit quality. Furthermore, this method is considered appropriate for studies with relatively small sample sizes and complex research models. The SEM-PLS analysis procedure in this study consisted of measurement model evaluation (outer model) and structural model evaluation (inner model). The outer model evaluation was conducted to test the validity and reliability of the research indicators, while the inner model evaluation was performed to examine the relationships among latent variables, the coefficient of determination (R^2), predictive relevance (Q^2), and hypothesis testing through bootstrapping.

The outer model evaluation was conducted to ensure that all research indicators were capable of measuring the latent constructs validly and reliably. The testing process included convergent validity, discriminant validity, and reliability assessments. All research indicators demonstrated outer loading values above 0.70. This indicates that all indicators were considered valid and capable of representing the measured latent variables. The highest outer loading value was found in indicator M3, with a value of 0.891, indicating that alertness to risk is the most dominant indicator in forming auditors' professional skepticism.

The Average Variance Extracted (AVE) test was conducted to evaluate convergent validity for each research construct within the SEM-PLS model. The AVE value reflects the capability of a latent variable to explain the variance of its indicators. A construct is considered to meet convergent validity requirements when it has an AVE value greater than 0.50. The higher the AVE value, the better the construct represents the research indicators used. The results of the AVE testing in this study are presented in Table 2. below.

Table 2. Results Average Variance Extracted (AVE)

Variabel	AVE
Time Budget Pressure	0,701
Auditor's Professional Skeptism	0,748
Audit Quality	0,732

Based on Table 1.2, all research variables have Average Variance Extracted (AVE) values above 0.50. The time budget pressure variable obtained an AVE value of 0.701, auditors' professional skepticism obtained an AVE value of 0.748, and audit quality obtained an AVE value of 0.732. These results indicate that all research constructs have satisfied the requirements of convergent validity, meaning that the indicators used are capable of adequately explaining the latent variables.

The highest AVE value was found in the auditors' professional skepticism variable, with a value of 0.748, indicating that the indicators within this variable possess a very strong level of representation in forming the research construct. This finding suggests that critical attitude, prudence in evaluating audit evidence, and auditors' professional capabilities are dominant components in explaining auditors' professional skepticism in the digital audit era. Meanwhile, the audit quality variable obtained an AVE value of 0.732, indicating that the indicators of accuracy, objectivity, compliance with auditing standards, and adequacy of audit evidence are capable of strongly explaining audit quality. The time budget pressure variable also demonstrated a satisfactory AVE value of 0.701, indicating that all indicators related to work completion pressure and time constraints are valid in representing the research construct. Therefore, the AVE testing results confirm that the measurement model in this study has fulfilled the criteria of convergent validity and is appropriate for proceeding to the structural model (inner model) evaluation stage in SEM-PLS analysis.

Composite Reliability and Cronbach's Alpha testing were conducted to measure the reliability level and internal consistency of each research construct within the SEM-PLS model. Reliability indicates the extent to which the indicators within a variable are capable of producing consistent and stable measurement results. A construct is considered reliable when it has Composite Reliability and Cronbach's Alpha values greater than 0.70. The higher the reliability value obtained, the better the level of consistency among the indicators in measuring the latent research variables. The results of the reliability testing in this study are presented in Table 3 below.

Table 3. Results Composite Reliability dan Cronbach's Alpha

Variabel	Composite Reliability	Cronbach's Alpha
Time Budget Pressure	0,903	0,872
Auditor's Professional Skeptism	0,921	0,894
Audit Quality	0,934	0,911

Based on Table 3, all research variables have Composite Reliability and Cronbach's Alpha values above 0.70, indicating that all constructs are reliable and meet the requirements of internal consistency within the SEM-PLS model. The time budget pressure variable obtained a Composite Reliability value of 0.903 and a Cronbach's Alpha value of 0.872. These results indicate that the indicators used for the time budget pressure variable possess a high level of consistency in measuring the research construct. The auditors' professional skepticism variable obtained a Composite Reliability value of 0.921 and a Cronbach's Alpha value of 0.894. These values indicate that the indicators within the auditors' professional skepticism variable demonstrate very strong reliability. This finding suggests that indicators such as critical attitude, prudence in evaluating audit evidence, and alertness to risk consistently represent the construct of auditors' professional skepticism.

Meanwhile, the audit quality variable obtained a Composite Reliability value of 0.934 and a Cronbach's Alpha value of 0.911. These values are the highest among all variables, indicating that the audit quality indicators possess very strong measurement stability and consistency. Indicators such as audit accuracy, objectivity, compliance with auditing standards, and adequacy of audit evidence are capable of consistently representing audit quality. Overall, the reliability testing results indicate that all research constructs have fulfilled the criteria for good reliability.

The R-Square test was conducted to determine the ability of the independent variable and moderating variable to explain the dependent variable within the SEM-PLS structural model. The R-Square value indicates the strength of the research model in explaining the variance of endogenous constructs. The higher the R-Square value, the better the model's capability in explaining the relationships among the research variables. In SEM-PLS analysis,

an R-Square value of 0.25 is categorized as weak, 0.50 is categorized as moderate, and 0.75 is categorized as strong. The results of the R-Square testing in this study are presented in Table 4 below.

Table 4. Results R-Square

Variabel Endogen	R-Square
Audit's Quality	0,684

Based on Table 4, the audit quality variable has an R-Square value of 0.684. These results indicate that the variables of time budget pressure and auditors' professional skepticism are able to explain 68.4% of the variance in audit quality, while the remaining 31.6% is explained by other variables outside the research model that were not examined in this study. An R-Square value of 0.684 falls within the moderate to strong category, indicating that the structural model in this study possesses good predictive capability. This finding demonstrates that the combination of time budget pressure and auditors' professional skepticism contributes substantially to influencing audit quality within the digital auditing environment at the Medan City Inspectorate. Furthermore, the R-Square value also indicates that auditor behavioral factors and work pressure play important roles in determining public sector audit quality. In the context of digital auditing, auditors are not only required to possess technical competencies in utilizing audit technology, but they must also maintain professionalism and objectivity when facing pressures related to audit task completion. Path coefficient and hypothesis testing were conducted to determine the direction of relationships, the strength of influence, and the level of significance among variables within the SEM-PLS structural model. This testing was carried out using the bootstrapping technique in SmartPLS by examining the path coefficient, tstatistic, and p-value for each relationship among the research constructs. The path coefficient value was used to indicate the direction of influence among variables, whereas the t-statistic and p-value values were used to determine the significance of the relationships based on the hypotheses proposed in the study.

In this study, a hypothesis was considered accepted if the t-statistic value was greater than 1.96 and the p-value was less than 0.05 at a significance level of 5%. The results of the hypothesis testing provide an overview of the effect of time budget pressure on audit quality, the effect of auditors' professional skepticism on audit quality, as well as the moderating role of auditors' professional skepticism in the relationship between time budget pressure and audit quality in the digital audit era. The results of the path coefficient and hypothesis testing are presented in the following table.

Table 5. Results Path Coefficient and Hypothesis Testing

Hubungan Antar Variabel	Path Coefficient	T-Statistic	P-Value	Description
Time Budget Pressure → Audit Quality	-0,412	3,287	0,001	Accepted
Auditors' Professional Skepticism → Audit Quality	0,536	4,921	0	Accepted
Moderating Effect of Auditors' Professional Skepticism	0,284	2,418	0,016	Accepted

Based on Table 5, time budget pressure has a negative and significant effect on audit quality, with a path coefficient value of -0.412 and a p-value of 0.001. These results indicate that the higher the level of time budget pressure faced by auditors, the lower the audit quality

tends to be. Furthermore, auditors' professional skepticism has a positive and significant effect on audit quality, with a path coefficient value of 0.536 and a p-value of 0.000. These findings indicate that auditors who possess a high level of professional skepticism tend to produce higher-quality audits because they are more critical in evaluating audit evidence. In addition, the moderation test results demonstrate that auditors' professional skepticism is capable of moderating the relationship between time budget pressure and audit quality, with an interaction coefficient value of 0.284 and a p-value of 0.016. This finding indicates that auditors' professional skepticism is able to weaken the negative impact of time budget pressure on audit quality. The results of the study indicate that time budget pressure has a negative effect on audit quality. Auditors working under conditions of high time pressure tend to experience limitations in conducting audit procedures comprehensively. This condition causes auditors to focus more on completing tasks within the targeted timeframe rather than performing in-depth examinations of audit evidence. As a result, audit quality may decline due to the potential reduction of audit procedures.

These findings support the study conducted by Quick and Henrizi (2023), which states that time pressure can influence auditor behavior and reduce the effectiveness of audit examinations. In the context of digital auditing, auditors' work pressure becomes increasingly complex because auditors are not only required to work quickly but also to understand technology-based audit systems and electronic audit evidence. The results of the study also indicate that auditors' professional skepticism has a positive effect on audit quality. Auditors who possess a critical and professional attitude tend to be more thorough in evaluating audit evidence and are less likely to accept information without adequate verification. This condition assists auditors in detecting errors and potential fraud more effectively, thereby improving audit quality. Furthermore, auditors' professional skepticism has been proven to moderate the relationship between time budget pressure and audit quality. Auditors with high levels of professional skepticism remain capable of maintaining objectivity and audit quality despite operating under conditions of high work pressure. These findings indicate that auditor behavioral factors play an important role in maintaining audit quality in the digital audit era.

Overall, the results of the study indicate that public sector audit quality is influenced by a combination of technical factors, auditor behavioral factors, and the ability to adapt to digital transformation. Therefore, the Medan City Inspectorate needs to enhance auditors' digital audit competencies, strengthen professional skepticism, and implement more effective audit time management in order to maintain optimal audit quality.

Conclusion

Based on the results of the study conducted at the Medan City Inspectorate, it can be concluded that time budget pressure affects audit quality, particularly in the implementation of digital-based internal audits. Auditors who face high levels of time pressure tend to prioritize completing audit tasks within predetermined deadlines, which may reduce the depth, accuracy, and precision of the audit procedures performed. Nevertheless, this study found that auditors' professional skepticism plays an important role in maintaining audit quality even when auditors operate under conditions of high work pressure. Auditors with high levels of professional skepticism are more capable of critically evaluating audit evidence, maintaining objectivity, and minimizing errors in audit decision-making. In addition, the implementation of digital audit systems contributes positively to improving audit efficiency through faster data access, more systematic documentation, and more effective audit examination processes. Therefore, the combination of auditors' professional skepticism and the utilization of digital audit technology has been proven to reduce the negative impact of time budget pressure on audit quality. However, this study still has several limitations, including the relatively limited number of respondents and the focus of the study on only one local government institution, namely the Medan City Inspectorate. Consequently, the findings cannot yet be broadly generalized to all

public sector supervisory institutions. Furthermore, this study employed only a quantitative approach and therefore was unable to explore in depth the behavioral and psychological aspects of auditors in dealing with work pressure within the digital audit environment. Accordingly, future studies are expected to expand the scope of research, involve a larger number of respondents from various government institutions, and combine quantitative and qualitative approaches in order to produce more comprehensive findings regarding audit quality in the digital era.

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