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The Effect of Time Budget Pressure and Task Complexity on Audit Quality at XYZ Public Accounting Firm

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Abstract
This study aims to analyze the effect of time budget pressure and task complexity on audit quality. The population in this study were auditors, specifically those working at Public Accounting Firm XYZ in Yogyakarta. This study used a quantitative approach with primary data collected through questionnaires using a five-point Likert scale. Data were analyzed using descriptive statistics and multiple linear regression analysis with IBM SPSS, which included validity, reliability, classical assumption tests, t-tests, F-tests, and coefficients of determination. The results showed that time budget pressure had a negative but insignificant effect on audit quality. Meanwhile, task complexity had a positive and significant effect on audit quality. Simultaneously, time budget pressure and task complexity had a significant effect on audit quality. The research model was able to explain more than half of the variation in audit quality. This study concluded that time pressure does not always significantly reduce audit quality, while well-managed task complexity can encourage auditors to work more carefully and improve audit quality.

Keywords: Auditor; Public accounting firm; Task complexity; Audit quality; Time budget pressure

Introduction

Audit quality is a crucial aspect of the public accounting profession because audit results serve as the basis for various parties to assess the fairness of financial information and an entity's level of compliance with applicable standards. In the era of globalization and increasing business complexity, public accounting firms face challenges that can impact the effectiveness of the audit process. This is because auditors are not only required to possess technical competence but also to be able to complete assignments effectively under time constraints and varying levels of task difficulty. This phenomenon makes it increasingly important for public accounting firms to estimate the time required for audits, considering that auditors must maintain work quality while meeting predetermined audit completion targets (Kurniawan & Anggraeni, 2025).

Vol. 10, No.11; 2026

ISSN: 2456-7760

Time budget pressure refers to a situation where auditors are willing to adhere to a strict and rigid timeframe (Valentino et al., 2024). This situation can increase the workload and encourage auditors to make decisions more quickly, but less accurate decisions can threaten audit integrity. Previous research has found that time pressure increases the risk of unprofessional audits, particularly in the context of financial audits. This is relevant because auditors often face tight deadlines, forcing them to compromise audit quality for efficiency. In addition to time budget pressure, auditors also face task complexity, which tends to be perceived as a complex task (Kawisana et al., 2023). Visiana's (2023) research shows that task complexity can reduce audit quality due to dysfunctional behavior by accountants. This complexity often arises in industries such as technology or finance, where regulations are constantly evolving.

Previous research has shown inconsistent results regarding the influence of time budget pressure and task complexity on audit quality. Research by Padmawati and Dwirandra (2022) found that time budget pressure has the potential to reduce audit quality. On the other hand, research by Putra and Mustafida (2025) showed that time budget pressure has no significant effect on audit quality. The influence of task complexity in research by Wisastry and Budiasih (2024) showed that task complexity can have a negative impact on the quality of auditor performance, while other research found that task complexity can have a positive impact on audit quality when auditors are accustomed to solving problems in their duties (Sari & Utami, 2024). These differences in findings indicate a *research gap* that requires further study, particularly in the context of auditors in public accounting firms.

The research problem formulation focuses on the influence of time budget pressure and task complexity on audit quality at XYZ Public Accounting Firm in Yogyakarta. This study aims to test the hypothesis of the influence of time budget pressure and task complexity on audit quality at XYZ Public Accounting Firm in Yogyakarta. This research is expected to provide empirical contributions and considerations for auditing decision-making at public accounting firms.

Literature Review

Time Budget Pressure

Agency theory, proposed by Jensen and Meckling (1976), highlights the auditor's duty to ensure reliable financial reporting and reduce information discrepancies. Professional competence is crucial for detecting and addressing misstatements (DeZoort & Harrison, 2018). However, time budget pressure can be a challenge in maintaining audit quality. Limited time increases pressure on auditors and triggers suboptimal decisions because auditors may choose shortcuts to meet deadlines, such as reducing the amount of evidence or rushing to complete the audit (Akbar, 2025). Time pressure significantly influences audit quality degradation behavior (Amiruddin, 2019). Empirical research in Indonesia shows that time budget pressure is directly negatively correlated with audit quality. A study in Bali by Padmawati and Dwirandra (2022) found that time budget pressure negatively affects audit quality, and that professional commitment and audit supervision can mitigate this negative influence. Furthermore, research by Viera et al. (2021) found that time budget pressure can drive efficiency and increase auditor motivation

Vol. 10, No.11; 2026

ISSN: 2456-7760

under certain conditions, such as experienced auditors and public accounting firms with strong oversight.

Task Complexity

Complexity theory discusses how interdependent aspects within a system create unpredictable outcomes (Manson, 2001 in Khulsum et al., 2025) . The higher the task complexity, the greater the auditor's cognitive load, which can affect the effectiveness of audit procedures and errors in audit decision-making. In this situation, motivated auditors tend to be able to maintain audit quality under pressure (Khulsum et al., 2025). A study by Wisastry and Budiasih (2024) showed that task complexity has a negative effect on the quality of auditor performance at a public accounting firm in Bali Province. Furthermore, other studies found that task complexity has a positive effect on audit quality when the auditor has strong professional ethics, although this study also showed that complexity does not always have a significant effect if the auditor has high experience and institutional support (Glroia & Hermi, 2023). This is supported by research by Sari and Utami (2024) which shows that task complexity can have a positive effect on audit quality when the auditor is accustomed to solving problems in their duties.

Audit Quality

Audit quality in modern literature is generally defined as the probability that the auditor will detect material misstatements in the financial statements and report them in a timely manner. Research by Nuryani et al. (2025) shows that audit quality is influenced by many factors such as auditor competence, audit firm size, audit fees, quality control, and time pressure and task complexity. A study on the effect of time budget pressure found that time budget pressure negatively impacts audit quality because auditors under pressure tend to use minimal procedures (Rosini & Hakim, 2021). However, other research found that auditors accustomed to working in public accounting firms with a strong quality control culture were able to maintain audit quality despite facing high pressure (Adnanti et al., 2024).

Hypothesis Formulation

When auditors are given limited time to complete an audit, they tend to prioritize efficiency over effectiveness. This can lead to neglecting some audit procedures, such as insufficient evidence collection (Asriningpuri & Gruben, 2021). Research by Padmawati and Dwirandra (2022) explains that auditors working under time pressure tend to speed up their work and potentially skip some audit procedures. Based on this description, the following hypothesis is proposed.

H1: Time budget pressure has a negative effect on audit quality.

Task complexity encompasses the level of difficulty and the amount of information that must be analyzed. According to cognitive load theory, the more complex the task, the higher the auditor's mental burden. If the auditor lacks adequate experience or support, decisions are likely to be less accurate (Glroia & Hermi, 2023). Research by Wisastry & Budiasih (2024) states that increasingly complex audit tasks increase the auditor's cognitive burden and risk reducing the

Vol. 10, No.11; 2026

ISSN: 2456-7760

effectiveness of audit procedures. Based on the above description, the research hypothesis is as follows.

H2: Task complexity has a negative effect on audit quality.

When these two factors occur simultaneously within a limited timeframe and complex tasks, auditors are at greater risk of experiencing work stress and mental fatigue due to excessive decision-making within a given timeframe. This can affect independence, professional skepticism, and the accuracy of audit procedures. The combination of high time pressure and complex tasks can worsen audit performance unless there is strong supervision and competence (Nuryani et al., 2025). Based on this description, the following hypothesis is proposed.

H3: Time budget pressure and task complexity simultaneously influence audit quality.

Research Methodology

This study uses a causal associative quantitative approach. This approach is used to analyze the relationship between the independent variables, namely time budget pressure (X1) and task complexity (X2), with the dependent variable, namely audit quality (Y). The research sample is auditors working at Public Accounting Firm XYZ in Yogyakarta. The sample size is adjusted to the number of auditors at the Public Accounting Firm. The research data consists of primary data obtained directly through the distribution of online questionnaires to auditors. The research instrument uses a five-point Likert scale, ranging from strongly disagree to strongly agree. Each variable is measured through nine indicators.

Prior to hypothesis testing, a validity test was conducted on the research instrument using *a corrected item-total correlation* with a threshold of ≥ 0.30 to be declared valid (Ghozali, 2018). Furthermore, a reliability test using *Cronbach's alpha* was performed, which is acceptable at > 0.60 (Heale et al., 2015 in Anggraini, 2022). Data analysis was performed using descriptive and inferential statistics using IBM SPSS. The analysis model used was multiple linear regression with the equation:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + e$$

information:

Y = audit quality variable
α = constant value
β1, β2 = multiple linear coefficients
X1 = time budget pressure variable
X2 = task complexity variable
e = error

Vol. 10, No.11; 2026

ISSN: 2456-7760

Model feasibility testing begins with classical assumption tests, including normality, multicollinearity, and heteroscedasticity. Hypothesis testing is then performed using a t-test to determine partial correlations, an F-test to determine simultaneous effects, and a coefficient of determination to determine the ability of the independent variables to explain variations in audit quality. The greater the coefficient of determination, the better the model's ability to explain the dependent variable (Hair et al., 2022).

Results and Discussion

A total of 16 respondents participated in this study. The composition of respondents based on gender showed a balanced proportion, namely 8 male respondents and 8 female respondents. The majority of respondents were in the 21-24 year age range (10 people or 63%), while based on position, the majority of respondents were *associate auditors* (9 people or 56%). This composition indicates that the research data is dominated by auditors in the early to mid-stage of their professional level, so the research results reflect the perceptions of auditors directly involved in the implementation of various audit procedures.

Descriptively, time budget pressure has an average value of 3.27 with a standard deviation of 0.659, task complexity has an average value of 3.83 with a standard deviation of 0.479, and audit quality has an average value of 4.24 with a standard deviation of 0.511. The relatively high average value of audit quality indicates that respondents generally assess the implementation of audit work to remain at a good level. Meanwhile, task complexity has a higher average than time budget pressure, indicating that respondents relatively more often face complex work demands than high time pressure.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Standard Deviation
X1	16	20	38	3.27	0.659
X2	16	28	44	3.83	0.479
Y	16	29	45	4.24	0.511

Source: Processed Primary Data (2026)

The instrument testing results showed that all research indicators had a *corrected item-total correlation value* above 0.30. Thus, all items in each variable were declared valid and could be used in subsequent analyses. Reliability testing also showed that all variables had a *Cronbach's alpha value* above 0.60. Time budget pressure was 0.826, task complexity was 0.835, and audit quality was 0.915. These results indicate that the instrument has adequate internal consistency.

The results of the normality test show that the residual points are spread around the diagonal line and follow the direction of the line. This condition indicates that the residual distribution is close to a normal distribution, because in the normality test using the PP plot, the data is said to be normally distributed if the points do not deviate far from the diagonal line and tend to form a

straight line pattern. Thus, it can be concluded that the regression model in this study has met the assumption of normality, so that the regression analysis can proceed to the next stage. The absence of significant deviations from the diagonal line also indicates that there are no serious problems related to the distribution of errors, so the results of the statistical test conducted can be considered valid and reliable.

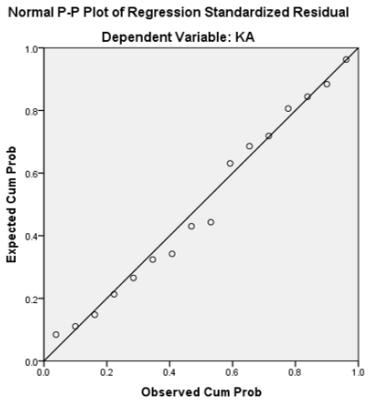


Figure 1. Graph of Normality Test Results
Source: Processed Primary Data (2026)

Tolerance value for each variable is 0.911 and the variance inflation value is The coefficient of correlation coefficient (VIF) was 1.097. A *tolerance value* greater than 0.10 and a VIF value far below 10 indicate no signs of multicollinearity in the regression model, indicating that there is no high correlation between the independent variables in this study, allowing each variable to independently explain the dependent variable. Therefore, the regression model meets the multicollinearity assumptions and is suitable for further analysis.

Table 2. Multicollinearity Test Results

Independent Variables	*Tolerance*	VIF
X1	,911	1,097
X2	,911	1,097

Source: Processed Primary Data (2026)

The regression standardized predicted value and regression standardized residual values indicate that the data points are randomly distributed above and below the zero line on the Y-axis and do not form a specific pattern. This random distribution indicates that the residual variance is relatively constant across various predicted values. Therefore, it can be concluded that the regression model in this study does not experience symptoms of heteroscedasticity, meaning that the classical assumption of equality of variances (homoscedasticity) has been met, so that the regression model can be considered suitable for further analysis and the estimated results obtained are reliable.

Vol. 10, No.11; 2026

ISSN: 2456-7760

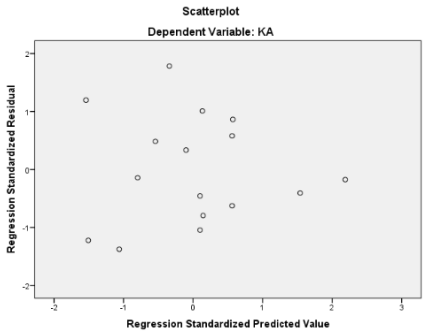


Figure 2. *Scatterplot Graph of* Heteroscedasticity Test Results
Source: Processed Primary Data (2026)

Based on the results of the regression test, the equation obtained is Y = 1.256 – 0.011(X1) + 0.789(X2). This means that the constant value of 1.256 indicates that if all independent variables (X1, X2) are considered constant or have a value of 0, then the value of the dependent variable (Y) is 1.256 units. Variable X1 has a regression coefficient value of -0.011. A negative coefficient value indicates that for every 1 unit increase in time budget pressure, assuming the other independent variables (X2) are constant, the audit quality will decrease by 0.011 units. The direction of the negative relationship indicates that the higher the time budget pressure, the lower the audit quality. Variable X2 has a regression coefficient value of 0.789. A positive coefficient value indicates that for every 1 unit increase in task complexity, assuming the other independent variables (X1) are constant, the audit quality will increase by 0.789 units. The direction of the positive relationship indicates that the higher the complexity of the tasks that the auditor can manage well, the higher the audit quality.

Table 3. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.256	.819		1.535	.149
	X1	-.011	.153	-.015	-.075	.941
	X2	.789	.211	.739	3.746	.002

Source: Processed Primary Data (2026)

The t-test results show that variable X1 has a negative correlation with variable Y with a significance value of 0.941 (> 0.05). Thus, H1 is declared unsupported. Meanwhile, variable X2 has a significance value of 0.002 (< 0.05), but has a positive correlation with variable Y. Thus, H2 is declared unsupported. In the F test, the significance value obtained is 0.006 (< 0.05). This means that the independent variables (X1, X2) simultaneously have a significant effect on the dependent variable (Y).

Vol. 10, No.11; 2026

ISSN: 2456-7760

Table 4. F Test Results (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.119	2	1.060	7.612	.006b
	Residual	1.810	13	.139		
	Total	3.929	15			

Source: Processed Primary Data (2026)

Based on the results of the determination coefficient test, the *R Square value was obtained* at 0.539. This means that 53.9% of the variation in audit quality (Y) can be explained by the time budget pressure variable (X1) and task complexity (X2) in this research model, while the remaining 46.1% is explained by other variables outside the research model such as auditor experience, independence, competence, or other factors. The *adjusted R square value* of 0.469 indicates that after adjusting for the number of variables and samples, the model still has a fairly strong explanatory ability, so the regression model used is classified as good in explaining the dependent variable.

Table 5. Results of the Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.734a	.539	.469	.37311

Source: Processed Primary Data (2026)

Discussion

The Effect of Time Budget Pressure on Audit Quality

The research findings indicate that time budget pressure has a negative, but insignificant, effect on audit quality. Therefore, the first hypothesis (H1) is not supported. This means that higher time budget pressure tends to decrease audit quality, but the effect is not statistically strong enough. This finding suggests that auditors with adequate competence will not feel pressured by time budget pressures (Dewi et al., 2025). These results align with research by Putra and Nurul (2025) which states that time budget pressure does not significantly impact audit quality. Research by Victory and Hisar (2022) also demonstrates that an auditor's audit quality is not affected by time pressure.

Empirically, this study shows that auditors view time budget pressure as not fully impacting audit quality, as it is seen as an external challenge that needs to be managed (Putra & Nurul, 2025). If auditors can manage their time effectively and are supported by adequate capabilities, the resulting audit quality will remain good, in accordance with existing regulations, without the need to attempt to deviate due to time constraints. However, previous research has found that time pressure in small-scale public accounting firms is closely related to dysfunctional auditor

Vol. 10, No.11; 2026

ISSN: 2456-7760

behavior, which in turn impacts audit quality (Svanström, 2015).

Although it doesn't have a significant impact, public accounting firms still need to allocate time appropriate to the complexity of the tasks assigned to auditors. This realistic time planning is necessary because time pressure can pose risks under different organizational conditions or auditor characteristics. In this regard, individual competence and professionalism play a crucial role in overcoming challenges such as time pressure (Khulsum et al., 2025).

The Effect of Task Complexity on Audit Quality

The results of the second hypothesis test (H2) prove that task complexity has a positive and significant effect on audit quality. This finding differs from the previously formulated hypothesis. Therefore, H2 is declared unsupported. This is in line with the findings of Sari and Tri (2023), who stated that task complexity has a significant effect with a positive relationship to audit quality. Furthermore, research by Sari and Utami (2024) also shows that task complexity has a positive and significant effect on audit quality.

Audit complexity encourages auditors to gain deeper insights into the audited environment and systems, thus influencing their analytical skills and creativity in risk assessment (Austin et al., 2021). In other words, the more complex an auditor's task, the better the audit results (Sari & Tri, 2023). Empirically, this study confirms that task complexity can improve auditors' ability to resolve issues in financial statements, ultimately improving audit quality. However, the challenges posed by complex tasks cannot be ignored, such as the potential risk of errors or fraud during the audit (Griffith et al., 2020).

Based on the results of previous tests and research, the practical implication is that public accounting firms must ensure that auditors possess adequate competence. If managed properly, task complexity can positively impact audit quality. Therefore, auditor competence is crucial for achieving audit results that meet standards.

The Effect of Time Budget Pressure and Task Complexity on Audit Quality

The results of the third hypothesis test indicate that time budget pressure and task complexity simultaneously have a significant effect on audit quality. Thus, H3 is supported. These results are consistent with Badewin and Sri (2021), who found that audit complexity and time budget pressure significantly influence audit quality. Furthermore, research by Arianto and Kasmanto (2025) also supports this finding, stating that time budget pressure and audit complexity simultaneously significantly influence audit quality.

Empirically, this study shows that time pressure and task complexity together create working conditions that require auditors to allocate resources and exercise professional judgment more intensively, thus significantly impacting audit quality. Practically, these findings provide important implications for public accounting firms to design realistic audit time allocation policies that consider the level of assignment complexity, so that time budget pressure does not

Vol. 10, No.11; 2026

ISSN: 2456-7760

encourage auditors to reduce audit quality. These results emphasize the importance of improving technical competence and professional skepticism as preparation for dealing with highly complex assignments under time pressure (Jati & Suprasto, 2020). The study's contribution lies in strengthening empirical evidence regarding the simultaneous effects of time budget pressure and task complexity on audit quality. Although not all independent variables have a significant effect on audit quality, the overall research model has proven to have good ability to explain the relationships between variables.

Conclusion

The findings of this study indicate that time budget pressure has a negative and insignificant effect on audit quality. Furthermore, task complexity has a positive and significant effect on audit quality. Simultaneously, time budget pressure and task complexity significantly influence audit quality. These findings suggest that, in the context of this study, auditors with high competencies actually encourage a more thorough and high-quality audit process. Therefore, audit quality needs to be understood as the result of the interaction of various job demands and the auditor's and the organization's ability to manage them.

Theoretical and Practical Implications

Theoretically, this study provides empirical evidence that the relationship between time budget pressure, task complexity, and audit quality does not always follow the hypothesized direction. Time budget pressure is shown to have a negative but insignificant relationship with audit quality, indicating that auditor competence and professionalism can be factors that help auditors maintain their audit quality. Meanwhile, task complexity has a positive and significant effect on audit quality, indicating that increasingly complex tasks can encourage auditors to improve their analytical skills, thoroughness, and professional judgment. Practically, the findings of this study provide implications for public accounting firms to pay attention to the appropriateness between time allocation and the level of assignment complexity and to continuously improve auditor competence through training and work experience. Thus, auditors are expected to be able to handle complex tasks without reducing the quality of the resulting audit.

Limitations and Recommendations

This study has several limitations that should be considered when interpreting the results. First, the study only used two independent variables: time budget pressure and task complexity. Therefore, other factors potentially influencing audit quality remain unexplored. Second, this study focused only on auditors within a single public accounting firm, making the findings inaccurate. Therefore, further research is recommended to include other relevant variables, such as auditor competence, independence, work experience, professional skepticism, or dysfunctional auditor behavior. Further research is also expected to expand the sample size and scope to provide a more comprehensive understanding of the factors influencing audit quality.

Vol. 10, No.11; 2026

ISSN: 2456-7760

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