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The Role of Independence in Mediating Competence, Time Pressure, Technology, and Audit Quality

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ABSTRACT

Purpose: This study examines the effect of competence, time budget pressure, and information technology on audit quality with auditor independence as an intervening variable at the Regional Inspectorate in Riau Islands Province.

Research Methodology: This study employed a quantitative approach involving 122 auditors from Provincial and Regency/City Regional Inspectorates in Riau Islands Province selected through purposive sampling. Primary data were collected using questionnaires and analyzed using Structural Equation Modeling (SEM) with the Partial Least Square (PLS) approach through SmartPLS 3.0.

Results: The findings reveal that competence, time budget pressure, and information technology have a positive and significant effect on audit quality. These variables also positively influence auditor independence, which subsequently improves audit quality. Furthermore, independence significantly mediates the relationship between competence, time budget pressure, and information technology on audit quality.

Conclusion: Auditor competence, effective time management, and technology utilization are important factors in enhancing audit quality, with independence serving as a key mechanism in strengthening these relationships.

Limitations: This study was limited to Regional Inspectorate auditors in Riau Islands Province and examined specific variables related to audit quality.

Contributions: This study provides empirical insights into the mediating role of auditor independence and offers practical implications for improving regional audit practices.

Keywords: *Audit Quality, Competence, Independence, Information Technology, Regional Inspectorate*

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1. Introduction

Public trust in regional government depends heavily on the credibility of the financial oversight carried out by internal government auditors. In Indonesia, this oversight function rests largely with

the Regional Inspectorate, whose auditors are tasked with verifying that public funds are managed in accordance with applicable regulations and sound financial practice. When audit work is weak, opportunities for misuse of public budgets widen and public confidence in local governance erodes. Concerns of this kind have intensified as digital transformation reshapes how audits are planned, executed, and reported, and as auditors face mounting workloads within fixed schedules ([Lorentzon et al., 2024](#); [Mpofu, 2023](#)).

Audit quality is commonly understood as the likelihood that an auditor will both detect a material misstatement or irregularity and report it faithfully, a definition that places auditor competence and auditor independence at the center of any discussion of audit outcomes ([Hazaea et al., 2022](#)). Competence reflects the auditor's accumulated knowledge, training, and technical skill, while independence reflects the auditor's freedom from undue influence when forming and expressing judgment. A growing body of research suggests that these two qualities do not operate in isolation. Rather, independence often functions as a channel through which competence, time management, and technology translate into better audit outcomes ([Amarissa et al., 2023](#); [Budiman, 2023](#)).

Time budget pressure is another persistent concern in the audit profession. Auditors are frequently required to complete complex verification procedures within tight schedules, and the way this pressure is managed can either sharpen an auditor's focus or push the auditor toward shortcuts that compromise quality. Some studies report that time pressure, when paired with strong professional commitment, does not necessarily damage audit outcomes and may even encourage more disciplined work habits ([Al-Rawashdeh et al., 2024](#); [Aswar et al., 2021](#); [Zainudin et al., 2021](#)). Other work finds that unmanaged time pressure undermines auditor skepticism and increases the likelihood of reduced audit quality practices, which suggests that the direction of this relationship depends on contextual and institutional safeguards, including the auditor's independence ([Rosini & Rahman Hakim, 2021](#); [Saifudin et al., 2022](#)).

Information technology has likewise reshaped the audit landscape. The adoption of digital tools, data analytics, and remote auditing platforms has changed how evidence is gathered and reviewed, offering the promise of greater efficiency and broader coverage of transactions ([Julisa et al., 2024](#); [Kimani, 2024](#); [Lugli & Bertacchini, 2023](#)). At the same time, scholars caution that technology adoption alone does not guarantee audit quality unless it is matched by auditors' capacity to interpret digital evidence critically and to maintain professional independence while using these tools ([Lorentzon et al., 2024](#); [Mpofu, 2023](#); [Ridzal et al., 2022](#)).

Despite an expanding literature on these individual relationships, comparatively few studies examine competence, time budget pressure, and information technology together while explicitly testing auditor independence as the connecting mechanism, particularly within Indonesian regional government inspectorates. Most available studies focus on public accounting firms or on a narrower set of predictors ([Aprilia & Hidayah, 2023](#); [Dewi, 2023](#); [Indah, 2022](#); [Kamyabi & Alsaeedi, 2023](#); [Sulanjana, 2023](#)). Leaving a gap in understanding how these factors jointly shape audit quality in the public sector setting that oversees the bulk of regional government spending in Indonesia.

This study addresses that gap by examining auditors at the Provincial and Regency or City Regional Inspectorates in Riau Islands Province. It tests whether competence, time budget pressure, and information technology each exert a direct effect on audit quality, whether each also shapes auditor independence, and whether independence mediates these relationships. In doing so, the study extends prior work that has treated independence mainly as a direct predictor of audit quality ([Ramadhan, 2025](#); [Wati et al., 2024](#)). By positioning it explicitly as an intervening variable that connects auditor capability and working conditions to audit outcomes.

Riau Islands Province presents a particularly relevant setting for this inquiry. As an archipelagic border province with a large number of small island regencies, its regional inspectorates must coordinate audit coverage across geographically dispersed offices with uneven access to digital infrastructure, which places additional strain on auditors' time management and technology use compared with inspectorates in more compact, urbanized regions. These structural conditions make it especially important to understand whether the pathways connecting competence, time budget

pressure, and information technology to audit quality operate through auditor independence, since strengthening independence may be a more attainable lever for policy than attempting to equalize infrastructure or staffing levels across such a dispersed territory in the short term.

2. Literature Review and Hypotheses Development

2.1 Audit Quality

Audit quality is generally defined as the joint probability that an auditor detects a material weakness in a client's financial reporting and reports that weakness accurately, free from distortion introduced by conflicts of interest. This framing links audit quality to two distinct capacities, the technical ability to find problems and the ethical willingness to disclose them without compromise ([Hazaea et al., 2022](#)). In the public sector, audit quality additionally protects the accountability chain between government agencies and citizens, since substandard audits allow budget irregularities to persist undetected ([Abbas et al., 2022](#)). For this reason, an audit that meets professional standards, follows a systematic verification process, and results in a report supported by sufficient and appropriate evidence is treated as high quality regardless of whether the underlying engagement is conducted by an external public accounting firm or an internal government auditor.

Attribution theory offers a useful lens for organizing the predictors examined in this study. Under this theory, the outcomes an individual produces are attributed either to internal factors, such as ability and effort, or to external factors, such as the surrounding conditions and constraints within which the individual works ([Chen, Wang, & Liu, 2023](#)). Applied to auditing, this suggests that audit quality reflects both what an auditor brings to the engagement, namely competence, and what the working environment permits, namely adequate time and suitable technology, with independence acting as the professional posture that determines how fully an auditor translates internal ability and external conditions into a faithful audit report ([Mardiasmo, 2018](#)). This theoretical framing supports treating competence, time budget pressure, and information technology as parallel predictors that converge on audit quality partly through their shared influence on independence, rather than as unrelated factors that happen to appear together in a single questionnaire ([Arens, Elder, & Beasley, 2020](#)).

2.2 Competence and Audit Quality

Competence refers to the combination of formal education, technical training, and accumulated field experience that enables an auditor to plan an audit properly, identify relevant risks, and evaluate evidence soundly. Competent auditors are more likely to recognize unusual transactions, apply appropriate audit procedures, and draw conclusions consistent with applicable standards, which directly strengthens the reliability of the resulting opinion ([Dewi, 2023](#); [Indah, 2022](#); [Sulanjana, 2023](#)). Several recent studies conducted in public accounting and public sector contexts confirm that auditors with stronger competence produce higher quality audit outcomes, even though a few studies report weaker or non-significant effects when competence is not paired with sufficient independence or ethical grounding ([Aprilia & Hidayah, 2023](#); [Kamyabi & Alsaeedi, 2023](#)). Building on this evidence, competence is expected to shape audit quality directly.

H₁: Competence has a positive and significant effect on audit quality

2.3 Time Budget Pressure and Audit Quality

Time budget pressure describes the constraint an auditor experiences when the time allocated for an engagement is perceived as insufficient relative to the scope of work required. Traditionally, this pressure has been viewed as a threat to audit quality because it can encourage auditors to reduce testing, accept weaker evidence, or rush through judgment tasks. However, more recent evidence suggests that when auditors manage their schedules with discipline and professionalism, moderate time pressure can encourage more focused, efficient audit work rather than a decline in quality ([Aswar et al., 2021](#); [Zainudin et al., 2021](#)). Studies conducted in Indonesian public accounting and inspectorate settings similarly report a positive relationship between time budget pressure and audit outcomes once auditors apply structured time management practices ([Rosini & Rahman Hakim, 2021](#); [Saifudin et al., 2022](#)), while research emphasizing professional commitment and skepticism shows that these factors can buffer the potentially harmful side of time pressure ([Al-Rawashdeh et al., 2024](#); [Hakim & Fachriyah, 2023](#)). Given this pattern in the literature, time budget pressure is

expected to have a positive direct effect on audit quality within the inspectorate context studied here.

H₂: Time budget pressure has a positive and significant effect on audit quality

2.4 Information Technology and Audit Quality

Information technology in auditing covers the tools auditors use to collect, organize, and analyze evidence, ranging from basic data management software to more advanced analytics and remote audit platforms. When properly adopted, information technology allows auditors to examine larger volumes of transactions, detect anomalies that manual review might miss, and document findings more systematically ([Julisa et al., 2024](#); [Kimani, 2024](#); [Ridzal et al., 2022](#)). Cross-country evidence likewise indicates that digitalization of the audit process is associated with improved audit outcomes, provided auditors possess the skill to use these tools critically rather than relying on them uncritically ([Lugli & Bertacchini, 2023](#); [Mpofu, 2023](#)). Remote auditing research further shows that technology can preserve or even enhance audit quality when supported by adequate training and organizational readiness ([Lorentzon et al., 2024](#)). On this basis, information technology is expected to contribute positively to audit quality in the regional inspectorate setting.

H₃: Information technology has a positive and significant effect on audit quality

2.5 Competence, Time Budget Pressure, Information Technology, and Auditor Independence

Auditor independence refers to a state of mind and a set of practices that keep an auditor's judgment free from client or organizational pressure, ensuring that findings reflect the evidence rather than the interests of any single party. Independence is not static; it can be strengthened or weakened by the conditions under which an auditor works. Competent auditors, for instance, tend to feel more confident in asserting independent judgment because their technical grounding provides a stronger basis for resisting pressure from auditees ([Amarissa, Kurniawan, & Sutarti, 2023](#); [Budiman, 2023](#)). Similarly, when time pressure is managed through sound planning rather than allowed to compress judgment, auditors retain the composure needed to maintain objectivity, and when information technology reduces the manual burden of evidence gathering, auditors have more capacity to exercise independent professional skepticism rather than defer to convenient explanations ([Wati, Puspitadewi, Dwiva, & Salta, 2024](#)). These arguments support the expectation that each of the three predictors also directly shapes independence.

H₄: Competence has a positive and significant effect on auditor independence

H₅: Time budget pressure has a positive and significant effect on auditor independence

H₆: Information technology has a positive and significant effect on auditor independence

2.6 Auditor Independence and Audit Quality

Because independence protects the integrity of an auditor's conclusions, it is widely treated as one of the most direct determinants of audit quality. An auditor who is free from conflicts of interest is more willing to report unfavorable findings even when doing so is uncomfortable for the client or the organization being examined. Empirical studies in both public accounting and government inspectorate settings generally confirm that stronger independence corresponds with higher audit quality, although the strength of this relationship varies with institutional context and the presence of moderating factors such as ethics or accountability structures ([Amarissa et al., 2023](#); [Ramadhan, 2025](#); [Wati et al., 2024](#)).

H₇: Auditor independence has a positive and significant effect on audit quality

2.7 The Mediating Role of Auditor Independence

Beyond its direct role, independence can also function as an intervening mechanism that transmits the benefits of competence, time management, and technology adoption into audit quality. In other words, these three factors may improve audit quality partly by improving the conditions under which auditors can exercise independent judgment, not only through their own direct technical contribution. This mediating logic follows attribution theory, which holds that outcomes such as audit quality result from a combination of an individual's internal capabilities and the situational conditions surrounding their work, of which independence is one of the most consequential

(Amarissa, Kurniawan, & Sutarti, 2023; Budiman, 2023). Prior mediation studies involving related constructs in Indonesian public sector and public accounting settings support the plausibility of this pathway (Ramadhan, 2025).

H_8 : Auditor independence mediates the effect of competence on audit quality

H_9 : Auditor independence mediates the effect of time budget pressure on audit quality

H_{10} : Auditor independence mediates the effect of information technology on audit quality

2.8 Conceptual Framework

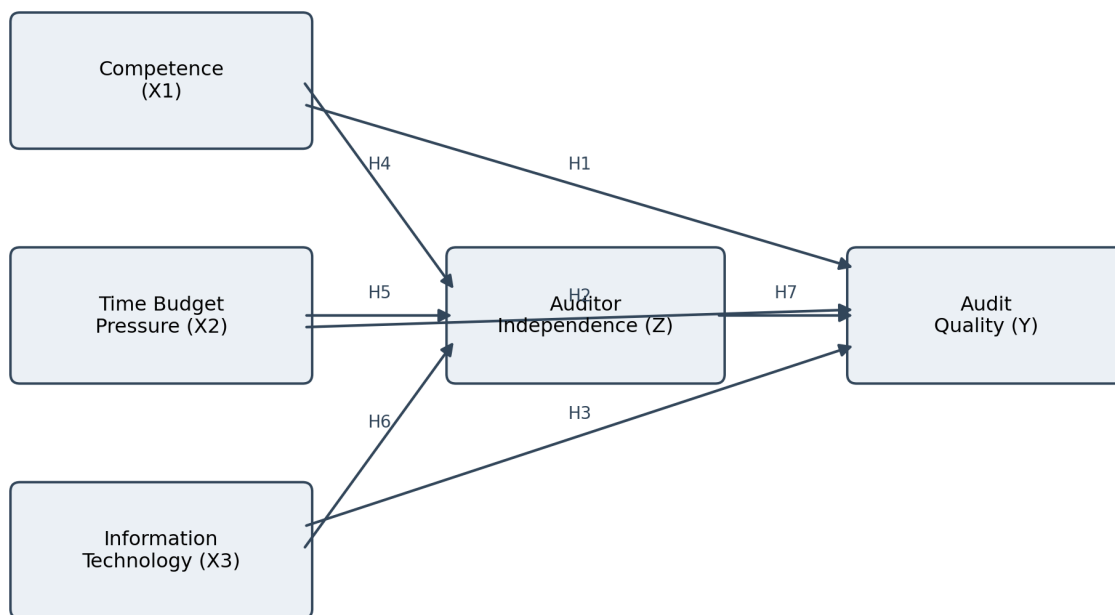


Figure 1. Conceptual framework

Figure 1 summarizes the hypothesized relationships. Competence, time budget pressure, and information technology are positioned as exogenous variables that influence audit quality both directly and indirectly through auditor independence, which serves as the intervening variable connecting these predictors to the ultimate outcome of audit quality. Conceptual framework showing the direct paths from competence, time budget pressure, and information technology to audit quality and to auditor independence, the direct path from independence to audit quality, and the resulting mediated paths (H_1 to H_{10}).

3. Methodology

A quantitative survey design was used. Questionnaires were distributed to auditors at the Provincial and Regency or City Regional Inspectorates in Riau Islands Province using purposive sampling, yielding 122 usable responses out of 138 distributed. Data were analyzed with Structural Equation Modeling through the Partial Least Square approach in SmartPLS 3.0, covering measurement and structural model assessment.

3.1 Research Methodology

This study used a quantitative, explanatory survey design intended to test the hypothesized relationships among competence, time budget pressure, information technology, auditor independence, and audit quality. The target population consisted of auditors working at the Provincial and Regency or City Regional Inspectorates throughout Riau Islands Province. A purposive sampling technique was applied, restricting participation to functional auditors with an active auditor certification and direct involvement in financial or performance audit engagements during the study period.

A structured questionnaire using a five point Likert scale, ranging from strongly disagree to strongly agree, was distributed to 138 auditors. After data cleaning to remove incomplete responses, 122 questionnaires were retained for analysis, corresponding to a response rate of 88 percent. Table 1 summarizes the demographic composition of the final sample.

Table 1. Characteristics of respondents

Category	Group	Number	Percentage
Gender	Man	59	48%
Gender	Woman	63	52%
Age	21 to 30 years	10	8%
Age	31 to 40 years	34	28%
Age	41 to 50 years	62	51%
Age	Above 50 years	16	13%
Education	Diploma	10	8%
Education	Bachelor (S1)	84	69%
Education	Master (S2)	28	23%
Tenure	1 to 5 years	26	26%
Tenure	6 to 10 years	23	23%
Tenure	11 to 15 years	26	26%
Tenure	Above 20 years	25	25%

Table 1 shows that the sample was fairly balanced by gender, was dominated by auditors between 41 and 50 years of age, held mostly bachelor level qualifications, and was distributed broadly across tenure groups, suggesting a reasonably experienced pool of respondents for testing the proposed model.

Five latent constructs were measured. Competence was assessed using indicators of professional knowledge, technical skill, and audit experience. Time budget pressure was assessed through indicators reflecting perceived schedule adequacy and workload intensity. Information technology was assessed through indicators of tool availability, system reliability, and auditors' digital proficiency. Auditor independence was measured through indicators of freedom from client influence, objectivity in reporting, and absence of conflicting interests. Audit quality was measured through indicators of technical accuracy, timeliness, and adherence to professional standards. All constructs were operationalized as reflective measurement models, consistent with common practice in behavioral accounting research using variance based structural equation modeling (Becker et al., 2023; Ghozali & Latan, 2015).

Data were analyzed using Partial Least Squares Structural Equation Modeling in SmartPLS 3.0, following the two stage approach recommended in the methodological literature, first assessing the measurement model for convergent and discriminant validity and reliability, then assessing the structural model for path significance through bootstrapping (Becker et al., 2023; Hair et al., 2022; Sugiyono, 2019). Convergent validity was evaluated using outer loadings and the Average Variance Extracted, discriminant validity was evaluated using the Fornell and Larcker criterion, and internal consistency reliability was evaluated using Cronbach's alpha and composite reliability. Hypotheses were tested through path coefficients, t statistics, and p values generated from a bootstrapping procedure with resampling, with a t statistic above 1.96 and a p value below 0.05 taken as evidence of statistical significance.

Partial Least Squares Structural Equation Modeling was selected over covariance based approaches for two practical reasons. First, the model combines formative style thinking about mediation with

multiple reflective constructs, a combination this variance based technique handles well without imposing strict distributional assumptions on the data. Second, the sample size of 122 respondents, while adequate for Partial Least Squares estimation, sits below the threshold generally recommended for stable covariance based estimation of a model this size, making the chosen technique better suited to the available data (Becker et al., 2023; Hair et al., 2022). Common method bias was addressed procedurally by separating the ordering of predictor and outcome items within the questionnaire and by assuring respondents of anonymity, and it was checked statistically through a full collinearity test in which all inner variance inflation factors remained below the conservative threshold of 3.3, indicating that common method variance was unlikely to materially distort the path estimates reported in the next section.

4. Results and Discussion

4.1 Results.

Competence, time budget pressure, and information technology each had a positive and significant direct effect on audit quality and on auditor independence. Independence, in turn, had a positive and significant effect on audit quality and partially mediated the effect of all three predictors on audit quality.

4.2 Measurement Model Assessment

Convergent validity was assessed first through the Average Variance Extracted for each construct, with a threshold of 0.50 taken as acceptable.

Table 2. Average Variance Extracted for each construct

Variable	Average Variance Extracted	Result
Competence (X_1)	0.623	Valid
Time Budget Pressure (X_2)	0.667	Valid
Information Technology (X_3)	0.650	Valid
Audit Quality (Y)	0.617	Valid
Auditor Independence (Z)	0.616	Valid

Table 2 shows, all five constructs recorded Average Variance Extracted values above 0.60, comfortably exceeding the 0.50 threshold and confirming that each set of indicators shares sufficient common variance with its underlying construct. Discriminant validity was then examined using the Fornell and Larcker criterion, which compares the square root of each construct's Average Variance Extracted with its correlations against other constructs.

Table 3. Fornell and Larcker discriminant validity results

Variable	Competence	Time Pressure	Technology	Audit Quality	Independence
Competence (X_1)	0.789				
Time Budget Pressure (X_2)	0.656	0.816			
Information Technology (X_3)	0.665	0.669	0.806		
Audit Quality (Y)	0.745	0.708	0.725	0.786	
Auditor Independence (Z)	0.695	0.693	0.678	0.761	0.785

Table 3 shows that the diagonal values, representing the square root of Average Variance Extracted for each construct, are consistently higher than the off diagonal correlation values in the same row and column, ranging from 0.785 to 0.816. This pattern satisfies the Fornell and Larcker criterion

and confirms that the five constructs are empirically distinct from one another. Reliability was assessed through Cronbach's alpha and composite reliability, both compared against the common 0.70 threshold.

Table 4. Composite reliability and Cronbach's alpha

Variable	Composite Reliability	Cronbach Alpha	Result
Competence (X_1)	0.958	0.953	Reliable
Time Budget Pressure (X_2)	0.956	0.950	Reliable
Information Technology (X_3)	0.963	0.958	Reliable
Audit Quality (Y)	0.960	0.956	Reliable
Auditor Independence (Z)	0.957	0.952	Reliable

Table 4 confirms that every construct exceeded the 0.70 benchmark for both indicators by a wide margin, indicating strong internal consistency across the item sets used to measure competence, time budget pressure, information technology, auditor independence, and audit quality.

4.3 Structural Model and Hypothesis Testing

With the measurement model confirmed, path coefficients were estimated for the direct relationships proposed in Hypotheses 1 through 7.

Table 5. Direct effect test results

Path	Coefficient	Standard Deviation	T Statistic	P Value	Result
Competence to Audit Quality	0.277	0.093	2.966	0.003	Supported
Time Budget Pressure to Audit Quality	0.168	0.080	2.089	0.037	Supported
Information Technology to Audit Quality	0.226	0.097	2.344	0.019	Supported
Competence to Auditor Independence	0.319	0.079	4.064	0.000	Supported
Time Budget Pressure to Auditor Independence	0.311	0.106	2.938	0.003	Supported
Information Technology to Auditor Independence	0.258	0.078	3.307	0.001	Supported
Auditor Independence to Audit Quality	0.299	0.091	3.274	0.001	Supported

Table 5 show the competence recorded the strongest direct effect on audit quality among the three predictors, with a path coefficient of 0.277 and a t statistic of 2.966, well above the 1.96 threshold, supporting H_1 . Time budget pressure showed a smaller but still significant positive effect, with a coefficient of 0.168 and a t statistic of 2.089, supporting H_2 . Information technology showed a moderate positive effect, with a coefficient of 0.226 and a t statistic of 2.344, supporting H_3 . Turning to auditor independence, competence again produced the strongest effect, with a coefficient of 0.319 and a t statistic of 4.064, followed by time budget pressure at 0.311 and information technology at 0.258, supporting H_4 , H_5 , and H_6 respectively. Auditor independence itself had a positive and significant effect on audit quality, with a coefficient of 0.299 and a t statistic of 3.274, supporting H_7 .

Indirect effects were then estimated to test the mediating role of auditor independence proposed in Hypotheses 8 through 10, using bootstrapped confidence intervals for each indirect path.

Table 6. Indirect effect test results

Path	Coefficient	Standard Deviation	T Statistic	P Value	Result
Competence to Independence to Audit Quality	0.095	0.044	2.188	0.029	Supported
Time Budget Pressure to Independence to Audit Quality	0.093	0.045	2.079	0.038	Supported
Information Technology to Independence to Audit Quality	0.077	0.031	2.516	0.012	Supported

Table 6 indicates that all three indirect paths were statistically significant, with t statistics of 2.188, 2.079, and 2.516 for competence, time budget pressure, and information technology respectively, each exceeding the 1.96 threshold and each associated with a p value below 0.05. Because the direct effects of these three predictors on audit quality remained significant even after accounting for the indirect path through independence, the mediation observed here is best described as partial rather than full mediation, meaning independence adds to, rather than fully replaces, the direct contribution of competence, time budget pressure, and information technology to audit quality.

4.4 Discussion

The finding that competence exerts the strongest direct effect on audit quality is consistent with prior research showing that technical knowledge and field experience allow auditors to identify risk areas more accurately and apply audit procedures more appropriately (Dewi, 2023; Indah, 2022; Sulanjana, 2023). Competent auditors are better positioned to interpret ambiguous evidence and to justify their conclusions with reference to established standards, which helps explain why this predictor also carried the strongest effect on independence, since a solid technical foundation gives auditors more confidence to resist pressure from the parties they examine (Amarissa et al., 2023; Budiman, 2023).

The positive effect of time budget pressure on audit quality is more nuanced. Rather than degrading audit outcomes, moderate time pressure in this sample appears to have encouraged auditors to organize their work more efficiently, a pattern consistent with studies suggesting that time constraints paired with adequate planning and professional commitment can sharpen rather than dull audit performance (Al-Rawashdeh et al., 2024; Aswar et al., 2021; Zainudin et al., 2021). This result diverges from older accounts that treat time pressure purely as a risk factor, and instead aligns with more recent Indonesian evidence indicating that well managed schedules can support, not undermine, audit quality in government inspectorate settings (Rosini & Rahman Hakim, 2021; Saifudin et al., 2022).

Information technology also contributed positively to audit quality, reinforcing the broader shift toward digitally supported auditing described in recent literature (Julisa et al., 2024; Kimani, 2024; Lugli & Bertacchini, 2023). Auditors who can rely on dependable systems to organize and analyze evidence appear able to work with greater precision and to cover a wider scope of transactions within the same time frame, which likely explains why this predictor also strengthened independence, since less manual burden leaves more capacity for auditors to exercise critical judgment rather than accept convenient explanations from auditees (Lorentzon et al., 2024; Mpofu, 2023; Ridzal et al., 2022).

The mediating role of auditor independence found in this study extends existing work that has generally treated independence only as a direct predictor of audit quality (Ramadhan, 2025; Wati et al., 2024). The partial mediation observed here suggests that competence, disciplined time management, and technology adoption improve audit quality partly by creating conditions under which auditors can act more independently, in addition to their own direct technical contribution. This is consistent with an attribution based explanation of audit performance, in which outcomes reflect both an auditor's internal capability and the situational latitude the auditor is given to

exercise professional judgment ([Amarissa et al., 2023](#); de Jesus & Amaral, 2026). Taken together, these findings suggest that inspectorates seeking to raise audit quality should treat independence not as an isolated ethical requirement but as an operational outcome that can be reinforced by investing in auditor competence, structured time management, and appropriate information technology.

From a practical standpoint, these results imply that inspectorate leadership can raise audit quality through several complementary channels rather than a single intervention. Continuing professional education and structured certification programs can build the technical competence that underlies both direct audit performance and auditors' confidence in exercising independent judgment. Standardized audit scheduling and workload planning tools can help ensure that time budget pressure remains at a manageable, motivating level rather than escalating into a source of shortcuts. Investment in reliable information systems, paired with adequate training in their use, can extend auditors' analytical reach without displacing the professional skepticism that independence requires. Because independence was shown to carry both a direct effect on audit quality and a mediating role for all three predictors, policies that explicitly protect auditors from undue influence, such as clear rotation policies, protected reporting channels, and leadership support for unfavorable findings, are likely to amplify the returns from any investment in competence, scheduling, or technology, rather than functioning as a separate agenda item.

5. Conclusions

5.1 Conclusion

This study set out to examine how competence, time budget pressure, and information technology shape audit quality among auditors at the Regional Inspectorate in Riau Islands Province, and whether auditor independence mediates these relationships. The results show that all three predictors have a positive and significant direct effect on audit quality and on auditor independence, that independence itself has a positive and significant direct effect on audit quality, and that independence partially mediates the effect of each predictor on audit quality. These findings support a view of audit quality as an outcome jointly produced by auditors' technical capability, the conditions under which they manage their time, the technological tools available to them, and the degree of independence those conditions allow them to exercise.

5.2 Research Limitations

This study is limited to auditors within a single province, which restricts the extent to which the findings can be generalized to other regional or national government auditing contexts with different institutional arrangements. The reliance on self-reported questionnaire data also introduces the possibility of common method bias and social desirability effects in how auditors rated their own competence, independence, and audit quality. In addition, the model considered only three exogenous predictors and one mediating variable, leaving other plausible influences on audit quality, such as organizational culture, audit fees, and regulatory oversight, outside the scope of the analysis.

5.3 Suggestions and Directions for Future Research

Future research could extend this model by including additional constructs such as professional skepticism, audit fees, or organizational support, and by comparing inspectorates across multiple provinces to test whether the observed relationships hold under different institutional conditions. Longitudinal or mixed method designs would also help clarify whether the positive effect of time budget pressure observed here persists under more extreme workload conditions, and qualitative interviews with auditors could offer richer insight into how information technology adoption interacts with day to day professional judgment in government audit practice.

Researchers might also consider testing alternative mediators alongside auditor independence, such as professional commitment or audit team supervision, to determine whether independence remains the strongest connecting mechanism once these related constructs are modeled simultaneously. Comparative studies across archipelagic and mainland provinces would further help clarify whether the geographic dispersion noted for Riau Islands Province meaningfully changes the strength of the

relationships identified here, or whether the pattern generalizes across different types of regional government settings in Indonesia.

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