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THE EFFECT OF WORKLOAD AUDIT, TIME BUDGET PRESSURE AND TASK COMPLEXITY ON AUDIT QUALITY

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Abstract:
This study was conducted to investigate the influence of audit workload, time budget pressure, and task complexity on audit quality. The study employed a quantitative primer approach using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method. The sample consisted of 100 auditors working at various Public Accounting Firms (KAP) in Central Jakarta, selected through purposive sampling. Data were collected through the distribution of questionnaires and were tested for validity and reliability. The results of the study indicate that time budget pressure and task complexity have a positive and significant effect on audit quality, while audit workload has a positive but insignificant effect.

Keywords:
Audit Workload, Time Budget Pressure, Task Complexity, Audit Quality

BACKGROUND

Every company listed on the Indonesia Stock Exchange is required to present its financial statements in a transparent and high-quality manner so that investors can assess performance and minimize investment risk. In this process, auditors play a critical role in ensuring that the financial statements are free from material misstatements, whether due to error or fraud (AICPA, 2019). However, in practice, auditors often face intense work-related pressures, such as excessive workload, time budget pressure, and task complexity.

Audit cases at both global and national levels have shown how such pressures can affect audit quality. For example, the death of a young auditor at EY India in 2024 due to work-related fatigue (Putri & Nugroho, 2024) highlights the severe impact of excessive workload. In Indonesia, the 2018 financial scandal involving PT Garuda Indonesia revealed that time budget pressure can lead to auditor negligence (Yap, 2023). Meanwhile, the case of financial statement manipulation at Bank Bukopin illustrates the challenges posed by task complexity in detecting fraud (Zunaidi, 2023).

Previous studies have shown that workload, time budget pressure, and task complexity significantly affect audit quality (Wulan & Budiartha, 2020; Santoso & Achmad, 2019; Nurbaiti & Prakasa, 2022). These three factors impact not only the technical aspects of auditing but also auditor well-being and the integrity of financial reporting. Therefore, this study aims to examine the influence of these variables on audit quality, with a focus on external auditors working in Public Accounting Firms (KAP) located in Central Jakarta. This area was selected due to its high concentration of active firms and its strategic role in maintaining the credibility of financial information in Indonesia (IAPI, 2025)

THEORETICAL FRAMEWORK

Attribution Theory

Attribution theory examines how individuals explain events, reasons, and causes of their behavior. The theory was first proposed by Fritz Heider in 1958 as a theory that can explain individual behavior. Additionally, attribution theory studies the process by which auditors explain events in terms of their causes or consequences. Tandean (2022) explains that attribution theory emphasizes the cognitive process by which individuals interpret the causes of an event and how such interpretations influence their subsequent thinking and behavior. In the context of auditing, auditors assess whether the pressures faced originate from internal factors, such as competence and motivation, or from external factors, such as deadline demands and excessive workloads. In performing an action, an individual's behavior is determined by a combination of internal factors, such as an auditor's ability, and external factors, such as the auditor facing problems in their work. Linked to the variable of audit quality, in this theory, researchers explain that the audit process can be influenced by various factors, both internal and external.

Quality Audit

According to Arsalan, Herwati, and Tresnawati (2024), audit quality can be measured through three key indicators the auditor’s ability to detect material misstatements with professional skepticism, compliance with applicable auditing standards such as the Public Accountant Professional Standards (SPAP) issued by the Indonesian Institute of Accountants (IAI), and adherence to the client’s standard operating procedures (SOP), requiring a sufficient understanding of the client's business to identify significant financial events or transactions.
Pratiwi et al. (2020) define audit quality as the probability that an auditor will detect and report violations in a client’s accounting system. Similarly, Kusuma and Damayanthi (2020) argue that audit quality is a key factor in enhancing user trust in financial reports. Muliyah et al. (2020) emphasize that audit quality involves the auditor's ability to identify and disclose violations in accordance with auditing and professional standards.

While many scholars have examined audit quality, there is no universally accepted definition due to varying measurement approaches. From a process-based perspective, audit quality is often assessed through compliance with auditing standards, auditor competence, and adherence to ethical principles. High-quality audit reports are essential to ensure that the auditor’s opinion is accurate and reliable, thereby reinforcing the credibility of financial information for stakeholders (Sari & Kurniawati, 2021).

Workload Audit

According to Fadhilah & Halmawati (2021), an auditor's workload is the workload that arises due to the number of clients that must be handled by the auditor being unbalanced with the limited time available to carry out the audit process. Workload occurs due to the busy season that occurs at the beginning of the period, this is because companies generally have a fiscal

year that ends in December. The busy season occurs because companies have a financial reporting obligation at the end of each period. Suhardianto & Leung (2020) contribute by showing that auditors with high workloads do not always result in a decline in audit quality. Suhardianto & Leung (2020) also emphasize the importance of managing auditor workloads because work-related stress tends to increase the likelihood of audit errors. Excessive caution tends to harm clients and threaten the business of public accounting firms.
According to Utari, Kustina, and Gresia (2021) in Utami et al. (2024), auditor workload is the workload of an auditor, which can be assessed based on the number of clients, the number of cases, and the available time to conduct the audit process. Meanwhile, according to Hasina and Fitri (2019) in Febriyani et al., (2024), workload is the pressure faced by auditors due to the large number of clients and the limited time available to auditors for auditing.

Time Budget Pressure
The meaning of time budget pressure as stated by Tandiontong (2020) is something that is related to the auditor's decision in carrying out and selecting the audit stages that are omitted, so that the audit work or tasks can be completed within the allocated time. During the audit process, the pressure felt by auditors regarding the audit time budget will lead to the forced elimination of some procedures, ultimately resulting in the conclusion that the audit report does not reflect the actual situation. This is related to the limited time available to complete audit tasks.

It is not uncommon for an auditor to perform audit tasks with time constraints. A statement made by the US Commission on Auditor Responsibility in 1987 noted that one of the greatest concerns auditors must bear in performing audit procedures is time budget pressure. This is because time budget pressure has an influence that can cause stress for an auditor. Inefficient use of time budgets can affect the quality of the audit results, because time budget pressure causes auditors to experience stress, which will influence their attitudes and behavior in carrying out the audit process (Badollahi et al., 2020).

Task Complexity
In performing audit tasks, auditors must be prepared to handle a wide range of complex assignments. High task complexity can negatively impact audit processes and ultimately reduce audit quality. When auditors face difficulties in understanding tasks due to uncertainty, limited recall, or inadequate problem-solving abilities, their performance tends to decline (Adhitama, 2023; Fitriana, 2014). While some auditors perceive audit tasks as complicated and demanding, others may find them relatively straightforward (Susanto et al., 2020).

Auditing is generally considered a high-difficulty profession requiring precision, task comprehension, and execution without error (Gendrianto et al., 2018). If the complexity of the task exceeds the auditor’s capabilities, it may lead to increased anxiety, reduced motivation, and decreased performance.

In this study, task complexity is measured using five indicators developed by Gilbert et al. (2020): task difficulty, task structure, the presence of irrelevant information, and the clarity and delivery of the information provided. These indicators aim to offer a comprehensive understanding of how task complexity influences auditor performance during the audit process.

METHOD

This study was conducted at Public Accounting Firms (KAP) in Central Jakarta from November 2024 to July 2025, using a primary quantitative approach with questionnaire distribution. Central Jakarta was selected purposively because it has the highest concentration of PKFs (55 PKFs according to IAPI, 2025) and handles large-scale clients, making it relevant to the variables of audit workload, time budget pressure, and task complexity in relation to audit quality. The sample consists of 100 auditors with ≥2 years of experience and functional positions (semi-senior, senior, manager, or partner), selected using purposive sampling techniques to ensure the data obtained is valid and representative.

The data collection technique used in this study was a closed questionnaire distributed directly to auditors at KAP Jakarta Pusat and online. Data analysis was performed using Structural Equation Modeling (SEM) with PLS 4.0 to test the relationships between variables. Outer model testing included convergent validity (AVE > 0.50 and factor loading > 0.7), discriminant validity (cross-loading and VIF), and reliability (Composite Reliability and Cronbach's Alpha ≥ 0.70). Multicollinearity testing was performed by ensuring tolerance values > 0.05 and VIF < 5. Inner model testing involved R-Square to assess predictive power (weak ≤0.25; moderate ≥0.5; high ≥0.75) and Q-Square (> 0 indicates a relevant model). Hypothesis testing was conducted using partial t-statistics at a significance level of 5% to determine the significant effect of each independent variable on the dependent variable.

RESULT

Outer Model

Evaluation of the outer model is carried out to ensure that each group of indicators used in the study has a significant and consistent relationship with the latent construct it measures. This process aims to assess the extent to which the research instrument meets the criteria of convergent and discriminant validity and internal reliability, so that it can be said to be feasible in describing the intended theoretical concept. This evaluation is an important initial stage before proceeding to the structural model analysis, because the quality of data at the measurement level will greatly affect the accuracy of the interpretation of the model results. (Imam, 2014).

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Convergent Validity Results

Convergent validity testing was conducted to analyze the extent of the reciprocal relationship between indicator variables and latent variables through appropriate alternative procedures (Hair et al., 2017). This study used Average Variance Extracted (AVE) values for convergent validity testing. Factor loadings were considered high if ≥ 0.7 and sufficient if between 0.5 and 0.6.

	Rata-rata Varian Extracted (AVE)	Keterangan
Audit Quality	0,792	Valid
Workload Audit	0,592	Valid
Time Budget Pressure	0,701	Valid
Task Complexity	0,791	Valid

All variables in this study had AVE values above 0.50, meeting the criteria for convergent validity (Hair et al., 2017). The highest value was found in audit quality (0.792) and the lowest in audit workload (0.592), but all of them still showed that the construct was able to adequately explain the variance of the indicators.

Discriminant Validity Results

Rasoolimanesh (2022) suggests that discriminant validity evaluation should not be conducted using only one method, but rather using several approaches simultaneously to improve the accuracy of the results. One of the main methods recommended is cross loadings, which are used to ensure that each construct in the model measures the correct variables, has a unique identity, does not overlap, and is free from multicollinearity. This combined approach is considered best practice in PLS-SEM-based discriminant validation to ensure the reliability and integrity of the research model. The results of the discriminant validity test based on the cross loading method are shown below.

Indikator	Variabel X1	Variabel X2	Variabel X3	Variabel Y
X1.1	0.787	0.693	0.737	0.691
X1.2	0.759	0.543	0.600	0.515
X1.3	0.722	0.541	0.658	0.562
X1.4	0.729	0.704	0.520	0.594
X1.5	0.846	0.724	0.714	0.751
X2.1	0.728	0.766	0.648	0.687
X2.2	0.692	0.823	0.781	0.801
X2.3	0.772	0.817	0.766	0.769
X2.4	0.683	0.880	0.782	0.871
X2.5	0.666	0.893	0.843	0.852
X3.1	0.731	0.770	0.887	0.837

X3.2	0.803	0.839	0.885	0.790
X3.3	0.733	0.821	0.902	0.815
X3.4	0.754	0.815	0.902	0.859
X3.5	0.737	0.827	0.873	0.814
Y1	0.734	0.854	0.835	0.882
Y2	0.750	0.889	0.814	0.907
Y3	0.647	0.828	0.779	0.902
Y4	0.784	0.854	0.860	0.910
Y5	0.731	0.821	0.831	0.849

Discriminant validity testing in this study was conducted using the cross-loading method to ensure that each indicator had the highest correlation with its original construct compared to other constructs. The test results showed that all indicators in the model met these criteria. For example, indicators X1.1–X1.5 have the highest loading on construct X1 (audit workload), similarly indicators X2.1–X2.5 on X2 (time budget pressure), X3.1–X3.5 on X3 (task complexity), and Y1–Y5 on Y (audit quality). All loading values of each indicator on its original construct were found to be higher than those on other constructs, indicating that each construct in the model is unique and conceptually distinct. Thus, discriminant validity based on cross-loading has been established and supports the reliability of the measurement model.

Reliability Test Results

The reliability test in this study was conducted using two approaches, namely Composite Reliability (CR) and Cronbach's Alpha, both of which were used to measure the internal consistency of indicators in a construct, as follows:

	Composite Reability (rho_c)
Audit Quality	0,950
Workload Audit	0,879
Time Budget Pressure	0,921
Task Complexity	0,950

Based on the table, all constructs in the model meet the composite reliability criteria with values above 0.70, indicating excellent internal consistency. The highest value of 0.950 is found in the third and fourth constructs, while the first and second constructs recorded values of 0.879 and 0.921, respectively. This confirms that all constructs in the model can be considered reliable. Additionally, Cronbach's alpha analysis was also used to assess the stability and consistency among items.

	Cronbach's Alpha
Audit Quality	0,934
Workload Audit	0,828
Time Budget Pressure	0,893
Task Complexity	0,934

Based on the table, all Cronbach's alpha values in this study exceeded the minimum threshold of 0.60, indicating that all constructs had good internal reliability. The highest values were achieved by the task complexity (X3) and audit quality (Y) constructs, at 0.934 each, followed by time budget pressure (X2) at 0.893, and audit workload (X1) at 0.828. These values indicate that the items within each construct are capable of producing consistent results in measuring the intended variables. Therefore, it can be concluded that all constructs in this research model meet the established reliability criteria, and the instrument used is suitable and reliable for accurately and repeatedly measuring latent variables.

Multicoloniality Test Results

Full collinearity testing uses the Variance Inflation Factor (VIF) value, which is used to detect symptoms of multicollinearity, both in reflective and formative models, with a general threshold of VIF < 3.3 (or in some literature, < 5).

Indikator	VIF
X1.1	2.511
X1.2	2.459
X1.3	2.139
X1.4	2.136
X1.5	3.075
X2.1	1.831
X2.2	2.017
X2.3	2.212
X2.4	2.618
X2.5	1.746
X3.1	2.122
X3.2	2.428
X3.3	2.636
X3.4	3.176
X3.5	2.246
Y1	2.241
Y2	2.246
Y3	2.714
Y4	2.974
Y5	2.602

Based on Hair et al. (2017), the ideal VIF value is below 5.0, and for exploratory research based on PLS-SEM, a stricter limit such as 3.3 is also often used. The test results show that all indicators in the model have VIF values between 1.746 and 3.176, still below the set threshold.

Although some indicators such as X1.5 and X3.4 are close to 3.3, their values are still acceptable. Thus, this model is proven to be free from serious multicollinearity and is suitable for proceeding to the inner model testing stage.

Inner Model

Inner model testing is a stage of analysis of structural models that aims to evaluate the relationship between latent variables based on the underlying substantive theory (Imam, 2014). Through this testing, it can be determined to what extent the constructs in the model significantly influence each other and whether the direction of the relationship formulated is in accordance with the empirical evidence obtained from the research data.

R-Square Test Results

The R-Square test used in this study for the dependent variable, namely Audit Quality, shows the following results:

	R-Square
Audit Quality	0,784

Based on the table, the R-Square value for audit quality is 0.784, which means that audit workload, time budget pressure, and task complexity together explain 78.4% of the variation in audit quality. This value indicates that the model has strong explanatory and predictive power, and confirms the importance of managing these three variables in efforts to improve audit quality.

Q-Square Test Results

Q-Square predicts the data points of indicator variables in the reflective measurement model of endogenous latent variables and single endogenous latent variables. A Q-Square value > 0 indicates that the model has relevant predictive value. Conversely, if the Q-Square value is < 0, the following are the results of the Q-Square in this study:

	Q-Square
Audit Quality	0,764

The Q^2 value is used to measure the predictive relevance of the model to the endogenous construct. According to Hair et al. (2021), a Q^2 value greater than 0 indicates that the model has predictive ability for the construct being tested, with the general interpretation that a Q^2 value > 0.35 indicates strong prediction. Thus, a Q^2 value of 0.764 indicates that this model has high predictive ability for the audit quality variable, meaning that the independent constructs in the model are able to substantially predict the dependent construct in a relevant and reliable manner.

Hypothesis Test Results

To test the direct effect of independent variables on dependent variables, path coefficient analysis was conducted, which included path coefficients, means, standard deviations, t-statistics, and p-values. The aim was to determine the strength, direction, and significance of the relationship between variables based on p-values and t-statistics at a significance level of 5%.

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Hubungan Antar Variabel	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Workload Audit (X1) → Audit Quality (Y)	0.054	0.061	0.085	0.638	0.524
Time Budget Pressure (X2) → Audit Quality (Y)	0.187	0.188	0.076	2.453	0.014
Task Complexity (X3) → Audit Quality (Y)	0.682	0.681	0.080	8.564	0.000

The t-statistic test was used to evaluate the direct effect of audit workload (X1), time budget pressure (X2), and task complexity (X3) on audit quality (Y) at a significance level of 5% ($\alpha = 0.05$). The results indicate that variable X1 does not have a significant effect on Y, with a t-statistic of 0.638 and a p-value of 0.524 (> 0.05). Conversely, variable X2 has a positive and significant effect on Y (t = 2.453; p = 0.014; coefficient = 0.187), indicating that moderate time pressure can drive improvements in audit quality. Variable X3 showed the most significant effect with a t-statistic of 8.564 and a p-value of 0.000, as well as a coefficient of 0.682, indicating that the more complex the tasks faced by auditors, the higher the audit quality produced, possibly because auditors become more meticulous and cautious in completing their tasks.

Hipotesis	Pernyataan	Kesimpulan
H1	*Workload Audit* memiliki pengaruh signifikan terhadap Kualitas Audit	Ditolak
H2	*Time Budget Pressure* memiliki pengaruh signifikan terhadap Kualitas Audit	Diterima
H3	*Task Complexity* memiliki pengaruh signifikan terhadap Kualitas Audit	Diterima

DISCUSSION

The Effect of Workload Audit on Audit Quality

The results of the analysis show that audit workload has a positive but insignificant effect on audit quality. This finding does not support the initial hypothesis which assumes that high workload will reduce audit quality because it can reduce auditor rigor. Workload is measured through indicators such as the number of audit procedures, involvement in several projects, deadline discipline, task repetition, and use of personal time. The average score of respondents' responses above 4 on all items indicates that auditors face high workloads, but are still able to manage them well.

The rejection of this hypothesis can be explained by several factors. Auditors in this study are generally experienced, have good technical and time management skills, and use adaptive strategies such as teamwork and schedule adjustments. Based on attribution theory (Heider, 1958), auditors tend to maintain work quality through internal factors such as commitment and professionalism, even under high pressure conditions. This finding is in line with the research of Munidewi et al. (2021) and Alfhedo et al. (2023), which show that auditor competence and independence have more effect on audit quality than workload pressure.

Thus, it can be concluded that audit workload is not the only determinant of audit quality. Its insignificance in this study reflects the dominance of the influence of internal auditor factors, such as professional ability, personal efficiency, and skills in managing stress and time. This finding confirms the importance of strengthening the quality of individual auditors in the face of complex and dynamic job pressures in the Public Accounting Firm environment.

The Effect of Time Budget Pressure on Audit Quality

This study shows that time budget pressure has a positive and significant effect on audit quality, supporting the initial prediction that time pressure can encourage auditors to work more efficiently and professionally. Although theoretically time pressure risks reducing quality due to potential simplification of procedures, this finding shows that auditors respond to pressure as a motivation to maintain accuracy and responsibility, in accordance with Attribution Theory. Time pressure is also interpreted as an opportunity to demonstrate performance, especially as achieving time targets is often the basis for job evaluation and incentives. The questionnaire results support this, with the majority of respondents giving high scores to items related to completing audits on time and time budget-based appraisals. Average indicator scores were also high, reflecting positive attitudes towards time pressure.

Thus, time pressure in the context of this study is not an obstacle, but rather a driver of improved audit performance. The findings confirm that professional work culture, supervision, and training enable auditors to manage pressure constructively and still produce quality audits.

The Effect of Task Complexity on Audit Quality

This study proves that task complexity has a positive and significant effect on audit quality. This prediction is based on the assumption that increasingly complex tasks require auditors to implement audit procedures carefully, systematically, and according to professional standards. Complexity includes the diversity of procedures, technical difficulties, and information uncertainty. Although complexity increases the risk of error, auditors are able to respond positively, in accordance with Attribution Theory, which states that professionals will respond to challenges with responsibility, not blame external conditions.

This positive influence is also supported by adequate training and technical briefings, which strengthen auditors' competence in dealing with complex tasks. The questionnaire results show that respondents recognize the complexity of their work (average score of 4-6 out of 6), but are still able to adjust and maintain audit quality. Auditors view complexity as part of a professional responsibility that drives performance improvement.

This finding is in line with research by Y. Sari & Kurniawati (2021) which states that task complexity encourages the application of professional skepticism and a more systematic audit. Thus, task complexity serves as a trigger for improving audit quality, especially if faced by competent, ethical, and professionally trained auditors.

CONCLUSION

This study aims to analyze the effect of audit workload, time budget pressure, and task complexity on audit quality using the PLS-SEM method on 100 auditors from various KAPs in Central Jakarta. Data were obtained through a questionnaire that had been tested for validity and reliability. The results showed that audit workload has no significant effect on audit quality, which indicates that auditors are still able to maintain quality despite facing high workloads - possibly thanks to organizational support and a strong work culture. In contrast, time budget

pressure proved to have a positive and significant effect, where time pressure encourages auditors to work more efficiently and professionally, making it a motivation rather than an obstacle. Task complexity also has a positive and significant effect on audit quality, as challenges in the task encourage auditors to work more thoroughly and systematically. Overall, these findings reinforce the role of internal auditor factors in maintaining audit quality amid external pressures.

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