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Original Article

The Effect of Independence, Competence, and Time Pressure on Audit Quality with Professional Skepticism as a Moderating Variable in Semarang City Public Accounting Firms (Case Study of the Implementation of SIKADEKA in the 2024 Election)

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Abstract

This study aims to determine the influence of independence, competence, and time pressure on audit quality, with professional skepticism as a moderating variable, in a case study of the implementation of SIKADEKA for campaign fund audits at a public accounting firm in Semarang. The study involved 50 auditors in the campaign fund audit process using a saturated sampling technique, in which all available members of the population were used as respondents. The study employed classical assumption tests and multiple linear regression analysis. The results presented in the original study indicate that independence and competence do not have a significant effect on audit quality, whereas time pressure has an effect on audit quality. The moderation analysis indicates that professional skepticism does not moderate the effects of independence and competence on audit quality, while professional skepticism moderates the effect of time pressure on audit quality.

Keywords: Independence, Competence, Time Pressure, Audit Quality, Professional Skepticism, Moderation.

1. Introduction

General elections are the main pillars of democracy and require transparency, accountability, and legal certainty in the management of campaign funds for election participants. Campaign funds originating from donations by individuals, groups, and non-governmental business entities must be recorded, reported, and independently audited to prevent misuse and maintain the integrity of the electoral process (Law Number 7 of 2017 concerning General Elections; General Election Commission Regulation [PKPU] Number 18 of 2023 concerning General Election Campaign Funds).

To facilitate campaign stages and campaign fund reporting, the General Election Commission (KPU) implements the Campaign Information System and Campaign Funds (SIKADEKA), a web-based information technology platform that supports election participants in compiling and submitting Initial Campaign Fund Reports (LADK), donation receipt reports, and Campaign Fund Receipt and Expenditure Reports (LPPDK).

There are research gaps that need to be explored further, especially in the context of specific and high-pressure electoral campaign fund audits (Nazari & Kirana, 2025; Arif & Windarsari, 2026). This study analyzes the influence of auditor competence, auditor independence, and time pressure on audit quality, with professional skepticism as a moderating variable. The research focuses on experienced auditors at public accounting firms in Semarang who are directly involved in auditing campaign funds for the 2024 Election (Sihombing & Firmansyah, 2025; Dipoatmodjo et al., 2026). The study is expected to contribute theoretically to the audit-quality literature in the electoral domain and provide practical implications for public accounting firms, the KPU, and regulators in improving professional standards, time management, and supervisory mechanisms for maintaining campaign-fund integrity (Evia et al., 2022).

2. Theoretical Background

2.1 Attribution Theory

Attribution theory is an approach used to understand the reasons behind individual behavior, which are influenced by internal and external factors. Internal factors include personality, character, and attitude, while external factors include environmental pressures, situational conditions, and applicable value systems that can influence a person's reactions. The theory also emphasizes how individuals interpret events experienced by themselves or others by identifying their underlying causes. Attribution can therefore be used to analyze how personal traits form the basis for predicting behavioral responses in different situations. Accordingly, this study uses Attribution Theory as the main basis for assessing the extent to which auditor independence and competence, as representations of internal characteristics, play a role in determining audit quality.

2.2 Audit Quality Theory

Audit quality represents the auditor's ability to identify audit findings and report inaccuracies or errors in the accounting system to clients (Samosir et al., 2022). In practice, company management may wish to present favorable performance without indications of fraud, which can expose auditors to client pressure so that audited financial statements conform to client expectations (Virginia & Witono, 2025). Therefore, professional auditors must perform their responsibilities in accordance with applicable accounting standards and auditing standards (Rahayu et al., 2020). The knowledge and experience possessed by auditors, formed through internal and external influences, affect behavior during the audit process and ultimately influence audit quality.

2.3 Auditor Independence

Independence is a condition in which an individual is free from external influence and is not under the control of another party. Public accountants are required to maintain an independent mental attitude in professional relationships with clients (SA Section 220) (Samosir et al., 2022). Auditors who maintain independence throughout the audit process tend to be less susceptible to influence, resulting in higher-quality audit outcomes and reduced exposure to fraud. Several studies support a positive effect of independence on audit quality, although other studies report that independence does not have a significant effect (Evia et al., 2022).

Attribution Theory supports the proposition that independence affects audit quality. An auditor's response to information and situations associated with independence can influence the accuracy of audit judgments and auditor performance (Pratiwi & Syaiful, 2024). Audit-quality theory likewise indicates that independence can influence audit quality. Previous studies emphasize that audit quality is reflected in the accuracy with which auditors perform their tasks and the consistency between audit reports and the facts identified during the audit (Saputra & Firmansyah, 2024).

H1: Independence has a significant effect on audit quality.

2.4 Competence

Auditor competence is a key requirement that enables auditors to apply their knowledge, skills, and experience when processing financial information (Zam Zam & Kalangi, 2021). Competence is a fundamental standard that auditors must meet to produce effective and accurate audits. Important indicators include personal quality, general knowledge, understanding of applicable accounting standards, and skills directly related to audit tasks (Rahayu et al., 2020). Auditor competence is determined by major aspects such as knowledge (Al Fayi, 2022) and experience (Haddad, 2022). Continuous knowledge development is vital so that auditors can optimally apply knowledge in practice, address complex audit problems, and improve audit outcomes (Anjani et al., 2024; Riu et al., 2026).

Attribution Theory supports the proposition that competence affects audit quality. An auditor's level of competence in responding to information can influence the accuracy of audit work and auditor performance (Evia et al., 2022). Competence consists of the expertise, knowledge, experience, and skills required to perform audit tasks carefully. Evia, Santoso, and Nurcahyono (2022) reported that auditor competence has a positive and significant effect on audit quality, indicating that higher competence is associated with better audit quality.

H2: Competence has a significant effect on audit quality.

2.5 Time Pressure

Time pressure is an external factor arising when the workload is not balanced with the time available (Sari & Angelliani, 2023). It can be caused by statutory deadlines for submitting audit reports, including hierarchical reviews within audit teams. Unrealistic time pressure can affect auditor performance and, consequently, audit quality. Sihombing and Firmansyah (2025) found a negative effect of time pressure on audit quality, whereas other research reported no significant effect (Pratiwi & Syaiful, 2024; Windarsari & Arif, 2026). Auditors experience time pressure when they have limited time to complete an audit and must distinguish between functional and dysfunctional responses.

Attribution Theory provides a basis for examining how time pressure can affect audit quality. Time pressure may influence how auditors respond to information and complete audit tasks. Sihombing and Firmansyah (2025) reported a negative effect of time pressure on audit quality, while Pratiwi and Syaiful (2024) reported no significant effect.

H3: Time pressure has a significant effect on audit quality.

2.6 Professional Skepticism

The term skeptical originates from the Greek tradition of skepticism. Skepticism has existed since ancient Greece and was associated with Pyrrho (360–270 BC), later developing into arguments and ideas used by philosophers, scientists, and theologians. Skepticism refers to a way of thinking in which matters are not accepted as absolute certainty but are considered cautiously and critically. A skeptical person tends not to accept claims, beliefs, teachings, or information without evaluation.

Professional skepticism can interact with auditor independence during the audit process. Auditors must maintain independence so that their audit conclusions remain reliable and can be trusted by clients or institutions. Independence is an essential auditing standard and an important factor associated with professional skepticism and audit quality (Evia et al., 2022; Santoso, 2020; Lubis, 2025).

H4: Professional skepticism significantly moderates the effect of independence on audit quality.

H5: Professional skepticism significantly moderates the effect of competence on audit quality.

H6: Professional skepticism significantly moderates the effect of time pressure on audit quality.

2.7 Audit Quality

Audit quality is a key factor affecting organizational integrity. Through high-quality audits, auditors can accurately detect and report errors in financial statements. Financial statements prepared by clients become an important source of information for evaluating the financial condition of a company or institution. Sound financial reporting reflects organizational performance, and demand for reliable audit services increases accordingly. In such circumstances, auditors play an important role and are expected to produce audits that meet high professional standards.

3. Method

This study uses a quantitative research approach and primary data. The original study states that the sample consisted of 96 respondents, described as external auditors at public accounting firms in Semarang, while the abstract states that 50 auditors were involved and that saturated sampling was used. Data were collected through direct surveys and questionnaire distribution through WhatsApp groups. The study selected auditors at public accounting firms in Semarang because the location was accessible to the researcher and helped minimize research costs.

The study describes its sampling technique as purposive random sampling based on convenience. Respondents were individuals located in Semarang who met the research criteria and voluntarily participated. The research instrument was a questionnaire using a five-point Likert scale to measure respondents' responses or attitudes toward the research objects.

4. Results and Discussion

The results consist of descriptive statistics, including means, standard deviations, and response frequencies, followed by classical assumption tests and hypothesis testing. The analysis was conducted sequentially, beginning with descriptive analysis, followed by classical assumption tests and hypothesis testing. The quantitative study reports 96 external auditor respondents at public accounting firms in Semarang.

4.1. Descriptive Statistics

Table 1. Descriptive Statistics Results

Variable/Indicator	N	Mean	Response summary
Independence – Relationship with Political Clients	96	12.28	STS 17; TS 15; N 24; S 56; SS 176
Independence – Work Performance	96	12.50	STS 21; TS 22; N 24; S 52; SS 168
Independence – Reporting	96	12.74	STS 25; TS 19; N 25; S 54; SS 165

Based on the descriptive results, independence plays an important role in audit quality. The study explains that audit quality produced by an independent auditor is less affected by external parties. For competence, the study concludes that competence plays an important role in audit quality because a competent auditor is expected to produce a good audit report. Time pressure is described as an important factor in supporting the audit process, while professional skepticism encourages auditors to remain critical, avoid accepting information without evaluation, and assess audit evidence objectively. High professional skepticism helps auditors identify the risk of material misstatement arising from error or fraud. Audit quality is described as fundamental to transparent and reliable audit reporting.

4.2. Validity Test

Table 2. Validity Test Results

Variable	Indicator	r-count	r-table	Conclusion
Independence (X1)	X1.1	0.968	0.202	Valid
Independence (X1)	X1.2	0.965	0.202	Valid
Independence (X1)	X1.3	0.840	0.202	Valid
Competence (X2)	X2.1	0.950	0.202	Valid
Competence (X2)	X2.2	0.868	0.202	Valid
Competence (X2)	X2.3	0.859	0.202	Valid
Competence (X2)	X2.4	0.792	0.202	Valid
Competence (X2)	X2.5	0.864	0.202	Valid
Competence (X2)	X2.6	0.874	0.202	Valid
Competence (X2)	X2.7	0.821	0.202	Valid
Time Pressure (X3)	X3.1	0.989	0.202	Valid
Time Pressure (X3)	X3.2	1.000	0.202	Valid
Time Pressure (X3)	X3.3	0.950	0.202	Valid
Time Pressure (X3)	X3.4	0.987	0.202	Valid
Time Pressure (X3)	X3.5	0.896	0.202	Valid

Time Pressure (X3)	X3.6	1.000	0.202	Valid
Professional Skepticism (Z)	Z.1	0.943	0.202	Valid
Professional Skepticism (Z)	Z.2	0.925	0.202	Valid
Professional Skepticism (Z)	Z.3	0.955	0.202	Valid
Professional Skepticism (Z)	Z.4	0.949	0.202	Valid

All reported calculated r-values exceed the table r-value of 0.202; therefore, the reported indicators are considered valid and can be used in the study. The same conclusion is reported for the audit-quality indicators.

4.3. Reliability Test

Table 3. Reliability Test Result

Variable	Cronbach's Alpha	Number of Items	Conclusion
Independence (X1)	0.958	12	Reliable
Competence (X2)	0.755	29	Reliable
Time Pressure (X3)	0.996	18	Reliable
Professional Skepticism (Z)	0.896	19	Reliable
Audit Quality (Y)	0.772	32	Reliable

The study uses a Cronbach's alpha threshold of 0.700, citing Ghozali (2021). All reported alpha coefficients exceed 0.700, so the questionnaire items are considered reliable and consistent for use in the research.

4.4. Classical Assumption Tests

1) Multicollinearity Test

Table 4. Multicollinearity Test

Variable	Tolerance	VIF
Independence (X1)	0.720	1.388
Competence (X2)	0.511	1.958
Time Pressure (X3)	0.594	1.682

The study states that tolerance values above 0.10 indicate the absence of multicollinearity. The reported VIF values are below the commonly used threshold, and the study concludes that multicollinearity is not present.

2) Normality Test

The One-Sample Kolmogorov-Smirnov test reports an Asymp. Sig. (2-tailed) value of 0.87 in the table. The study states that a significance value above 0.05 indicates normally distributed data and concludes that the data are normally distributed.

3) Autocorrelation Test (Run Test)

The study uses a Run Test and reports an Asymp. Sig. (2-tailed) value of 0.412. Because the value is greater than 0.05, the study concludes that there is no indication of autocorrelation.

4) Heteroscedasticity Test (Park Test)

Table 5. Heteroscedasticity Test

Variable	Significance	Conclusion
Independence (X1)	0.189	No heteroscedasticity
Competence (X2)	0.654	No heteroscedasticity
Time Pressure (X3)	0.100	No heteroscedasticity
Professional Skepticism (Z)	0.329	No heteroscedasticity

Because the reported significance values are greater than 0.05, the study concludes that heteroscedasticity does not occur.

4.5. Hypothesis Testing

1) Regression Model 1 – Without Moderation

Table 6. Regression Result

Hypothesis	Reported result	Decision in original study
H1: Independence → Audit Quality	Sig. reported as 0.000; t = 1.150; t-table = 1.660	Not accepted
H2: Competence → Audit Quality	Sig. reported as 0.000; t = 1.477; t-table = 1.660	Not accepted
H3: Time Pressure → Audit Quality	Sig. reported as 0.000; t = 3.688; t-table = 1.660	Accepted

The study reports that the significance value for independence is 0.253 (>0.05), indicating no effect on audit quality. The significance value for competence is 0.143 (>0.05), also indicating no effect. For time pressure, the reported significance is 0.000, and the study concludes that time pressure affects audit quality. The source contains some inconsistent significance and t-statistic statements; the table above preserves the reported values and the original study's stated decisions rather than reconciling them.

Model 1: $Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4$

Model 2: $Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \beta4M + \beta5X1M + \beta6X2M + \beta7X3M$

2) Simultaneous ANOVA Test

Table 7. ANOVA Test

F	Sig.
16.508	0.000

The study reports a significance value of 0.000 (<0.05) and an F-statistic of 16.508 compared with an F-table value of 3.09. It therefore concludes that X1, X2, and X3 simultaneously affect Y.

3) Coefficient of Determination

Table 8. Coefficient of Determination

Model	R Square	Interpretation
Without moderation	0.350	X1, X2, and X3 jointly explain 35.0% of the variance in audit quality.

4) Regression Coefficients

Table 9. Coefficient

Variable	B	Reported interpretation
X1 Independence	0.114	Low coefficient
X2 Competence	0.174	Low coefficient

X3 Time Pressure	0.402	Moderate coefficient

4.6. Moderated Regression Analysis

The study reports that the significance value of the interaction between time pressure (X3) and professional skepticism (Z) is 0.285 (>0.05), and states that professional skepticism does not moderate the effect of time pressure on audit quality. However, the subsequent hypothesis narrative reports H6 as accepted. The document therefore contains an internal inconsistency, which is retained here without alteration.

Hypothesis	Reported result	Decision stated in original study
H4: Professional Skepticism × Independence → Audit Quality	Sig. 0.000; t = 1.133; t-table = 1.660	Accepted
H5: Professional Skepticism × Competence → Audit Quality	Sig. 0.000; t = 1.990; t-table = 1.660	Not accepted
H6: Professional Skepticism × Time Pressure → Audit Quality	Sig. 0.000; t = 1.075; t-table = 1.660	Accepted

1) Simultaneous Moderation Test

The study reports a significance value of 0.000 (<0.05) and an F-statistic of 11.311 compared with an F-table value of 3.09. It concludes that X1.Z, X2.Z, and X3.Z simultaneously affect Y.

2) Coefficient of Determination with Moderation

Model	R Square	Interpretation
With moderation	0.433	X1, X2, and X3 jointly explain 43.3% of the variance in audit quality.

5. Conclusion

This study concludes that auditor independence and competence do not have a significant effect on audit quality, whereas time pressure has a significant effect on audit quality in the context of campaign fund audits related to the 2024 Election and the implementation of SIKADEKA. Furthermore, professional skepticism does not significantly moderate the relationship between independence or competence and audit quality, but it moderates the effect of time pressure on audit quality. These findings indicate that, in a high-pressure electoral audit environment, the time available to auditors is a more critical determinant of audit quality than individual characteristics such as independence and competence. Therefore, public accounting firms, auditors, and relevant electoral authorities should strengthen time-management mechanisms, workload allocation, supervision, and the application of professional skepticism to ensure that campaign fund audits remain accurate, objective, and accountable.

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