THE EFFECT OF AUDITOR'S EXPERIENCE, EXPERTISE AND TIME BUDGET PRESSURE ON AUDIT QUALITY (Empirical Study of Auditors Who Work in Central Jakarta Regional Public Accounting Firms)

THE INFLUENCE OF AUDITOR'S EXPERIENCE, EXPERTISE AND BUDGET PRESSURE ON AUDIT QUALITY
(Empirical Study of Auditors Who Work in Offices Central Jakarta Region Public Accountant)

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Abstract- *This study aims to determine the effect of Auditor's Time Experience, Expertise and Time Budget Pressure on Audit Quality (Empirical Study of Public Accountant Offices in Central Jakarta Region). This research uses descriptive quantitative research approach which is measured by using SPSS 24.00 multiple linear regression method. The population of this study is the Public Accounting Office in the Central Jakarta area. All variables are measured using a questionnaire distributed to the sample. The sampling method uses convenience sampling technique, with a total sample of 8 Public Accounting Office (KAP) registered in the Directory of the Indonesian Institute of Certified Public Accountants (IAPI) so that the total respondents in this study were 60 respondents. Hypothesis testing using partial test (t test) and simultaneous test (f test). The test results prove that the results of data analysis using partial test (t test), namely (1) Experience significantly influences Audit Quality. (2) Expertise significantly influences Audit Quality. (3) Time Budget Pressure significantly influences Audit Quality. (4) The results of data analysis using the simultaneous test (f test), namely Experience, Expertise and Budget Pressure when the Auditor simultaneously influences the Audit Quality in the Public Accountant Office in Central Jakarta Region.*

Keywords*: Experience, Expertise, Time Budget Pressure and Audit Quality*

Abstract- *Penelitian ini bertujuan untuk mengetahui pengaruh Pengalaman, Keahlian dan Tekanan Anggaran Waktu Auditor terhadap Kualitas Audit (Studi Empiris pada Kantor Akuntan Publik di Wilayah Jakarta Pusat). Penelitian ini meggunakan jenis penelitian deskriptif pendekatan kuantitatif yang diukur dengan menggunakan metode berbasis regresi linear berganda SPSS 24.00. Populasi penelitian ini adalah Kantor Akuntan Publik di wilayah Jakarta Pusat. Semua Variabel diukur menggunakan kuesioner yang dibagikan ke sampel. Metode pengambilan sampel menggunakan teknik convenience sampling, dengan jumlah sampel sebanyak 8 Kantor Akuntan Publik (KAP) yang terdaftar di Directory Institut Akuntan Publik Indonesia (IAPI) sehingga total responden dalam penelitian ini sebanyak 60 responden. Pengujian hipotesis dengan menggunakan uji parsial (uji t) dan uji simultan (uji f). Hasil pengujian membuktian bahwa hasil analisis data dengan menggunakan uji parsial (uji t) yaitu (1) Pengalaman berpengaruh secara signifikan terhadap Kualitas Audit. (2) Keahlian berpengaruh secara signifikan terhadap Kualitas Audit. (3) Tekanan Anggaran Waktu berpengaruh secara signifikan terhadap Kualitas Audit. (4) Hasil analisis data dengan menggunakan uji simultan (uji f) yaitu Pengalaman, Keahlian dan Tekanan Anggaran waktu Auditor berpengaruh secara simultan terhadap Kualitas Audit di Kantor Akuntan Publik di Wilayah Jakarta Pusat.*

Kata kunci: *Pengalaman, Keahlian, Tekanan Anggaran Waktu dan Kualitas Audit*

I. Introduction

Background

The public accounting profession has an important role in auditing financial statements in an organization and is a profession of public trust. From the public accounting profession, the public expects a free and impartial assessment of the information presented by company management in financial reports (Mulyadi and Puradireja, 2015). Public accountants or independent auditors in their task of auditing client companies have a strategic position as a third party in the client company environment, namely when the public accountant carries out the duties and responsibilities of management (agents) to audit the financial statements of the companies they manage. In this case, management wants its performance to always look good in the eyes of external parties, especially the owner (principal). But on the other hand, the owner (principal) wants the auditor to honestly report the situation on the company which he has financed. From the description above, it can be seen that there is a different interest between management and users of financial statements.

Public accounting is a profession of public trust. Where, the public accounting profession has an impartial assessment of the company management on the information it presents in the financial statements. One of the benefits of public accounting services is to provide accurate and reliable information for decision making. Financial reports that have been audited by a public accountant are more reliable than unaudited financial reports.

Afterh there are many phenomena that occur in Indonesia, more and more outsiders are wondering about audit quality. This financial phenomenon involves large companies and large KAP. Audit quality is the hope for audit service users, especially the public or shareholders who place financial statements that are free from material misstatement, whether caused by error or fraud. In fact, with the many financial cases, the audit quality is increasingly in doubt.

The phenomenon of PT. Indosat Tbk (ISAT) or Indosat Ooredoo can be a lesson for public accountants and public accounting firms to be more careful and thorough in auditing financial statements. The public accounting firm Ernst & Young's (EY) partner in Indonesia, namely KAP Purwanto, Suherman & Surja agreed to pay a fine of US $ 1 million (around Rp. 13.3 billion) to the US regulator for failing to audit its client's financial statements. The agreement was announced by the US Public Company Accounting Oversight Board (PCAOB) on Thursday, February 9, 2017, Washington time. The case that befell a public accounting firm has raised concerns whether a public accounting firm can carry out its business practices in developing countries in accordance with a code of ethics.

From the phenomena described above, apart from the company, the external auditor must also be responsible for the spread of cases of accounting manipulation like this. So that KAP is required to act with high professionalism. This may be related to experience and expertise which are two characteristics that must be owned by the auditor at the same time.

An auditor's experience has a major influence on audit quality. An experienced person is defined as someone who has experience in auditing financial statements as seen from the length of time he worked, the number of assignments carried out by the auditor or the types of companies he has handled. As well as the expertise of an auditor in carrying out duties in a professional manner will affect the level of good audit quality, and vice versa if the expertise is low or bad, the resulting audit quality is low. Expertise is an important element that must be possessed by an independent auditor to work as a professional staff. And a situation that shows that auditors are required to make efficiency with the time budget that has been prepared or there is a very tight and rigid budget time limitation. So that often the implementation of audits carried out by auditors is not always based on procedures and plans in accordance with applicable regulations. Auditors in conducting audits are required to complete their work on time in accordance with the agreed time with the client

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Based on the background of the problem above, the writer decided to conduct a research entitled "The Effect of Experience, Expertise and Time Budget Pressure of the Auditor on the Quality of the Audit (Empirical Study of the Auditors Who Work in Public Accounting Firms in Central Jakarta)".

Formulation of the problem

Based on the above background, the research questions are formulated as follows:
1. Is there an effect of the auditor's experience on the quality of the audit results?
2. Is there an effect of the auditor's expertise on the quality of the audit results?
3. Is there an effect of pressure on the auditor's time budget on the quality of the audit results?
4. Is there an effect of the auditor's experience, expertise and time budget pressure on the quality of the audit results?

Research purposes

Based on the formulation of the problem that has been described, the objectives of this study are:
1. This is to determine the effect of the auditor's experience on the quality of the audit results.
2. This is to determine the effect of auditor expertise on the quality of audit results.
3. To determine the effect of pressure on the auditor's time budget on the quality of the audit results.
4. This is to determine the effect of the auditor's experience, expertise and time budget pressure on audit quality.

Benefits of Research

This research is expected to contribute to several parties, namely:

1. For Researchers
   Can add knowledge and insight into the study under study and can apply the experience and knowledge that has been gained in college into practice, especially those related to the research problem.

2. For the Community
   a. Providing information that can increase public confidence in public accountants in carrying out quality audits.

3. For Auditors & Public Accounting Firms
   a. It is hoped that this research can provide input regarding the importance of audit experience and audit expertise on the quality of audit results.

   b. To contribute to auditors to be more careful in carrying out audit tasks based on professional standards and code of ethics for public accountants, to improve the quality of KAP audit results.

4. For Further Researchers
   For those who read the results of this study, it is hoped that they can add insight and provide information about the auditor's experience with the expertise of auditors in improving the quality of audit results.

II. LITERATURE REVIEW

Review of Previous Research Results

1. Research conducted by Luh Gede Ayu Nidya Wulandari (2017) on his research that expertise has a positive effect on audit quality at public accounting firms in Bali for experience has a positive effect on audit quality at public accounting firms in Bali.
2. Research conducted by Rika Jayanti Lestari (2015) in her research that experience has a positive effect on the resulting audit judgment.
3. Research conducted by Miftakhul Hidayah (2015) in his research that experience variable has an effect on auditor independence.
4. Research conducted by Christin, Ventje, Winston (2014) in his research that The audit expertise regression coefficient of an independent auditor to work as a professional must have audit expertise so that it can produce very accurate judgments.
5. Research conducted by Cresensia, Abdul Halim, Retno (2013) in his research explained that audit experience, audit expertise, independence and competence affect the accuracy of giving the auditor's opinion.
6. Research conducted by Putu Setia, I Made (2017) in his research shows that the higher the time budget pressure received by an auditor, the lower the quality of the audit produced by the auditor.
7. Research conducted by Gasperz (2014), time pressure can moderate the relationship between accountability, ethical awareness and quality, but pressure cannot moderate the relationship between independence and audit quality.

Theoretical basis

Auditor

Indonesian Institute of Public Accountants (2018) "Auditor is an independent public accountant who has obtained a license to become a public accountant issued based on the provisions of the applicable laws and regulations".

Auditor Experience

According to Kartika (203), auditor experience is a combined accumulation obtained through interactions which will make the auditor have a better understanding of the audit.

Auditor's Expertise

Hasbullah et al (2014) defines audit expertise as expertise related to audit tasks and mastery of problems that can be examined or the knowledge they have as a basis for supporting audit tasks.

Time Budget Pressure

Time budget pressure according to Pangestika, et al. (2014: 7) is a very tight time budget limitation for situations shown by public accountants in efficiency against the time budget that has been prepared and planned in advance by the auditor.

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Conceptual framework
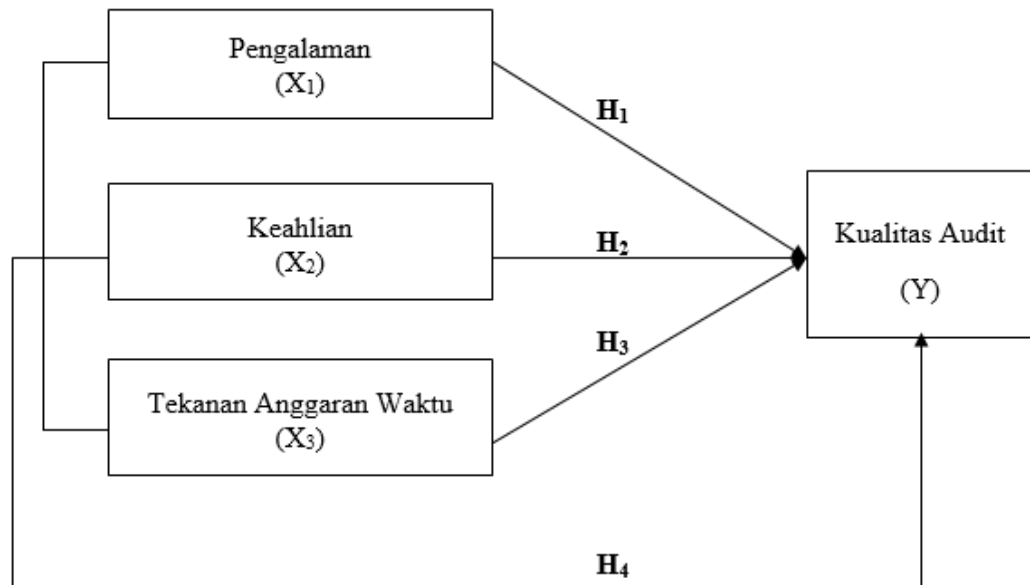
Conceptual model based on literature review and the phenomena studied. This research is an associative study where the formulation of the research problem is the relationship between the independent variable and the dependent variable. Where in this study, testing the effect of three independent variables consisting of experience (X1), expertise (X2) and Time Budget Pressure (X3) on the dependent variable, namely Audit Quality (Y). Through scientific research, the hypothesis will be declared rejected or accepted. Based on the influence between variables previously described, the hypotheses in this study are as follows:

H1 = The auditor's experience has a positive effect on the quality of the audit results.

H2 = The auditor's expertise has a positive effect on the quality of the audit results.

H3 = Auditor time budget pressure has a positive effect on the quality of audit results

H4 = Experience, expertise, and auditor time budget pressure simultaneously have a positive effect on the quality of audit results.

III. RESEARCH METHOD

3.1 Research Strategy

This research is an associative study with a type of causal relationship, namely research that aims to determine the effect of two or more variables. This strategy was chosen in accordance with the characteristics of the research objectives to be achieved, namely to determine how much influence the experience, expertise and time budget pressure of the auditor as an independent variable has on the quality of the audit results as the dependent variable on KAP in Central Jakarta.

The research strategy used is a type of quantitative approach, namely research methods based on the philosophy of positivesme to examine certain samples, sampling techniques are generally carried out randomly, data collection using research instruments, quantitative or statistical data analysis with the aim of testing established hypotheses. Research in which data is obtained and analyzed in numerical form, starting from data collection, interpretation of the data and the

appearance of the results. Primary data is used in this research, which is obtained by distributing questionnaires to respondents, namely auditors who work at KAP in Central Jakarta.

3.2 Population and Sample
Research Population
Population is a group of people, events or anything that has certain characteristics. Population is the whole research object. The population used in this study are auditors who work at the Public Accounting Firm in Central Jakarta.

Research Sample
The sample is a part of the number and characteristics of the population whose results can represent the whole (Sugiyono, 2017: 81).The sampling technique used in this study was convenience sampling. convenience sampling isis a determination technique that includes samples based on chance alone, so that the samples encountered by researchers are those who are willing to become respondents (Siregar 2013: 33).

Data and Data Collection Methods
This study uses primary data and secondary data, with the following explanation:

1. Primary data is data that is collected and processed by an individual directly from its objects such as questionnaires and interviews.
2. Secondary data is data obtained in the form of publications. Secondary data in this study are data on the KAP profile in Central Jakarta.

Operationalization of Variables
Variable operationalization is defined as a description relating to the research structure, which describes the variables or sub-variables to the concepts, dimensions, indicators and measures that are directed to obtain variable values. The variables used in this study include:

Independent Variable:is a variable that affects or causes changes or the emergence of the dependent variable (dependent) (Sugiyono, 2017: 152). The independent variables in this study are experience (X1), expertise (X2) and time budget pressure (X3).

Dependent Variable:is a variable that is influenced or that is the result, because of the independent variables (Sugiyono, 2017: 153). The dependent variable in this study is the Quality of Audit Results (Y).

Data Analysis Methods
Data Processing Methods
The data obtained were then processed using SPSS version 24.00 software. SPSS software is used to facilitate data processing, so that the results are faster and more precise. Where editing and coding are done.

Data Presentation Methods
In this study the data collected is presented in tabular form to make it easier to analyze and understand the data so that the data presented is more systematic. Where tabulation is done. Tabulation is the calculation of data that has been collected in each category until it is arranged in an easy to understand table. The data obtained, after being processed and sorted, will be used for statistical analysis of the data in accordance with the research objectives.

Statistical Analysis of Data
The analysis method used in this research is the analysis of the coefficient of determination and hypothesis testing (partial and multiple).

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IV. RESEARCH RESULTS AND DISCUSSION

Descriptive Statistics Test Results

Table 4.8 Descriptive Statistical Analysis
Descriptive Statistics

	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation
Experience_X1	60	16.00	14.00	30.00	1303.00	21,7167	4,46869
Skill_X2	60	16.00	13.00	29.00	1315.00	21,9167	4,61865
Time Fencing Pressure_X3	60	22.00	12.00	34.00	1603.00	26,7167	4,43825
Quality of Audit Results_Y	60	24.00	29.00	53.00	2397.00	39,9500	6,51576
Valid N (listwise)	60						

Source: SPSS processed data (2020)

Based on Table 4.8. Above, it can be seen that there are 60 samples used to test the variables of auditor experience, auditor expertise, auditor time budget pressure, and quality of audit results.

1. The auditor experience variable has the lowest value of 14, the highest value of 30, an average of 21.7167 and a standard deviation of 4.46869.

2. The auditor skill variable has the lowest value of 13, the highest value of 29, an average of 21.9167 and a standard deviation of 4.61865.

3. The auditor time budget pressure variable has the lowest value of 12, the highest value of 34, an average of 26.7167 and a standard deviation of 4.43825.

4. The variable quality of the audit results has the lowest value of 29, the highest value of 53, an average of 39.9500 and a standard deviation of 6.51576.

Instrument Quality Test

Table 4.9. Validity Test Results

Statement	Variable X1	Variable X2	Variable X3	Variable Y	Information
1	0.843	0.577	0.504	0.493	Valid
2	0.665	0.612	0.402	0.474	Valid
3	0.428	0.682	0.482	0.565	Valid
4	0.495	0.667	0.577	0.561	Valid
5	0.693	0.428	0.431	0.476	Valid
6	0.428	0.459	0.503	0.413	Valid
7			0.489	0.488	Valid
8				0.650	Valid
9				0.618	Valid
10				0.401	Valid
11				0.687	Valid

Source: SPSS processed data (2020)

The interpretation of the processing results is to compare the values r count with the value of r table, namely:

    a. If r count (corrected item total correlation)> r table or 0.30 then the item being tested is declared valid

    b. If r count (corrected item total correlation) <r table or 0.30 then the item being tested is declared invalid.

Based on table 4.9. above, it can be seen that the rcount value of all questions is greater than the value of 0.30 so it can be concluded that all the question items in the questionnaire are valid.

Table 4.10. Reliability Test Results

Variable	Cronbach's Alpha	N of Items	Standard Value	Conclusion
Experience of auditors (X1)	0.788	6	0.60	*Reliable*
Auditor expertise (X2)	0.810	6	0.60	*Reliable*
Auditor time budget pressure (X3)	0.725	7	0.60	*Reliable*
Quality of audit results (Y)	0.804	11	0.60	*Reliable*

Source: SPSS processed data (2020)

In this reliability test, the SPSS version 24 program was used with the Cronbach's Alpha method. To test the reliability of the same instrument used the Cronbach's Alpha formula. This formula is used to see the extent to which the measuring instrument can give relatively no different results when re-measuring the same symptoms at different times. So the measurement of reliability is concerned with the consistency and accuracy of the measurement.

Based on the table above, it can be seen that the Cronbach alpha value from the calculation of all variables ranges from 0 to 1 (0.725-0.810) or in other words the alpha value> 0.6 (standard value). From these data, it can be seen that all Cronbach alpha values are very high, so it can be said that the instrument used is very reliable, so that the instrument can be used for measurement in the context of data collection. Because the questionnaire has been declared valid and reliable, the questionnaire is appropriate to be distributed to respondents and can be used further in this study.

4.3 Classic Assumption Test
Normality test
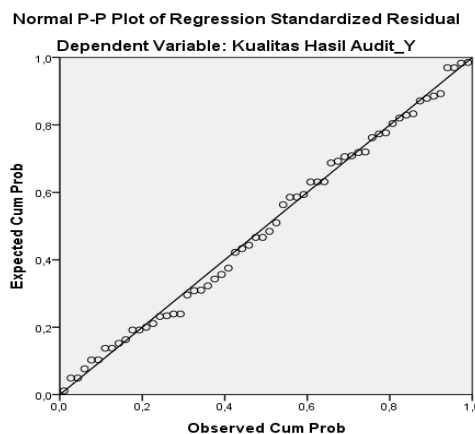
Source: SPSS processed data (2020)   **Figure 4.1 Normality Test**

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The normality test is used to test whether the data is normally distributed or not.

Based on Figure 4.1. Normality test shows that the dots spread around the line and follow the diagonal line, so the regression model is normally distributed.

Multicollinearity Test

Multicollinearity Test Results
Coefficientsa

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Experience_X1	, 440	2,275
	Skill_X2	, 346	2,886
	Time Fencing Pressure_X3	, 653	1,531

a. Dependent Variable: Quality of Audit_Y Results
Source: SPSS processed data (2020)

Multicollinearity test is useful for testing whether the regression model found a correlation between the independent variables. The way to find out whether there is a multicollinearity test deviation is to look at the Tolerance and VIF values of each variableindependent, if the Tolerance value> 0.10 and the VIF value <10, then the data are free from multicollinearity symptoms.

Based on table 4.12. the results of the calculation of the Tolerance value that all independent variables have the Tolerance value above0.10. Meanwhile, the calculation of the Variance Inflation Factor (VIF) value also shows the VIF value of all the independent variables below 10. Referring to the results of the calculation of Tolerance and VIF values, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

Autocorrelation Test

Autocorrelation Test Results
Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	, 936a	, 876	, 869	2,35472	1,712

a. Predictors: (Constant), Pressure Fencing Time_X3, Experience_X1, Skill_X2
b. Dependent Variable: Quality of Audit_Y Results
*Source: SPSS processed data (2020)*

Autocoleration test aims to test whether in one regression model there is a correlation between the confounding error in the current period (t) and the error in the previous period (t-1).
One way to identify it is to look at the Durbin Watson (DW) value:
   a. If the DW value is below -2 it means that there is positive autocorrelation
   b. If the DW value is between -2 to +2 it means that there is no autocorrelation
   c. If the DW value is above +2 it means that there is negative autocorrelation
From the output value, it can be seen that the Durbin Watson value is 1.712. Thus there is no autocorrelation in the regression model.

Heteroscedasticity Test

Scatterplot
Dependent Variable: Kualitas Hasil Audit_Y
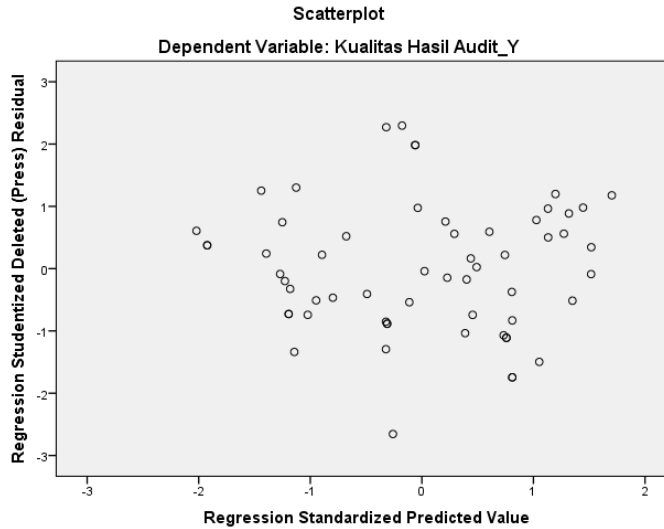
Based on Figure 4.2. The results of the heteroscedasticity test show that the data scattering does not form a certain pattern or there is no clear pattern and the dots spread above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity problem in the regression model.

Multiple Linear Regression Analysis

Multiple Linear Regression Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,159	2,039		1,549	, 127
	Experience_X1	, 550	, 103	, 378	5,320	, 000
	Skill_X2	, 561	, 113	, 398	4,973	, 000
	Time Fencing Pressure_X3	, 470	, 085	, 320	5,494	, 000

 a. Dependent Variable: Quality of Audit_Y Results
Source: SPSS processed data (2020)

Based on the value of the effect of each independent variable shown in Table 4.14. then the equation is obtained from the following linear regression analysis formula:

Y = 3.159 + 0.550 (X1) + 0.561 (X2) + 0.470 (X3) + e

The equation above shows that auditor experience, auditor expertise and auditor time budget pressure have a positive effect on the quality of audit results.
1. The constant value has a negative value of 3.159. This means that if the experience of the auditor, the expertise of the auditor and the pressure on the auditor's time budget is zero (0), then the value of the quality of the audit results will decrease by 3.159.
2. The regression coefficient value of the auditor's experience is 0.550. This value has a positive effect on the quality of the audit results. This means that there is a comparable effect between the quality of tax authorities on the quality of audit results.

3. The coefficient value of the auditor's expertise is 0.561. This value has a positive effect on the quality of the audit results. This means that there is a comparable effect between the expertise of the auditors on the quality of the audit results.
4. The coefficient value of auditor time budget pressure is 0.470. This value has a positive effect on the quality of the audit results.

Partial Test (t test)

Partial Test Result (t test)
Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,159	2,039		1,549	, 127
1 Experience_ (X1)	, 550	, 103	, 378	5,320	, 000
Skills (X2)	, 561	, 113	, 398	4,973	, 000
Time Fencing Pressure_ (X3)	, 470	, 085	, 320	5,494	, 000

a. Dependent Variable: Quality of Audit_Y Results
Source: SPSS processed data (2020)

Partial testing aims to determine the significant relationship of each independent variable to the dependent variable. Ways for making partial test decisions (t test) are:
a. If the sig value <0.05, then the hypothesis is accepted.
b. If the sig value> 0.05, then the hypothesis is rejected.

Simultaneous Test (Test F)

Simultaneous Test Results (Test F)
ANOVAª

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	389,222	3	129,741	236,296	, 000b
1 Residual	42,607	78	, 549		
Total	432,049	81			

a. Dependent Variable: Quality of audit results
b. Predictors: (Constant), Auditor time budget pressure, auditor experience, auditor expertise
Source: SPSS processed data (2020)

Simultaneous testing aims to see whether or not the independent variables influence the dependent variable jointly and to test whether the model used is fixed or not.
The way to make decisions in accepting or rejecting the hypothesis is formulated as follows:
1. If the value is sig. <0.05, then the hypothesis is accepted
2. If the value is sig. > 0.05, then the hypothesis is rejected.

Determination Coefficient Test

Result of Determination Coefficient Test (R2)
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	, 936a	, 876	, 869	2,35472

a. Predictors: (Constant), Pressure Fencing Time_X3, Experience_X1, Skill_X2
Source: SPSS processed data (2020)

Based on the test results of the coefficient of determination shown in Table 4.17. the value of the coefficient of determination (adjusted R2) is 0.869 or equal to 86.9%. The R2 value of 0.869 indicates that there is a correlation between the independent variables and the dependent variable, but it does not have a big effect because it is still far from number one.

V. CONCLUSIONS AND SUGGESTIONS

Conclusion

1. There is a significant effect of the auditor's experience on the quality of the audit results at the Public Accounting Firm in the Central Jakarta Region. This can be seen through the results of the partial test (t) which shows that the alternative hypothesis (Ha1) is accepted because Sig. <0.05 (0.000 <0.05).
2. There is a significant effect of auditor expertise on the quality of audit results at the Public Accounting Firm in Central Jakarta. This can be seen from the partial test results (t) which indicate that the alternative hypothesis (Ha2) is accepted because Sig. <0.05 (0.000 <0.05).
3. There is a significant effect of pressure on the auditor's time budget on the quality of audit results at the Public Accounting Firm in Central Jakarta. This can be seen through the results of the partial test (t) which shows that the alternative hypothesis (Ha3) is accepted because Sig. <0.05 (0.000 <0.05).
4. Simultaneously there is a significant effect of auditor experience, auditor expertise and auditor time budget pressure on the quality of audit results at the Public Accounting Firm in Central Jakarta with a significant probability value of 0.000. Because 0.000 <0.005 it means the initial hypothesis (Ho4) is rejected and the alternative hypothesis (Ha4) is accepted.

Suggestion

1. It is recommended that auditors increase their audit experience, so that the higher the auditor's experience in audit activities, the auditor is able to produce better audit quality.
2. To improve audit quality, it is advisable to increase trustworthiness by having special expertise in the field of auditing, attending training and so on.
3. The auditor should be able to maximize the time given by the client in order to find sufficient evidence and the resulting audit quality will be better if the auditor is able to use that time.

Limitations and further research development

1. This research was conducted only in Public Accounting Firm in Central Jakarta Area.
2. Due to limited permissions from Public Accounting Firm in Central Jakarta Area, research questionnaires can be distributed to respondents directly only on Public Accounting Firm in Central Jakarta Area so that researchers cannot distribute and directly supervise the filling of questionnaires by respondents.

For further research development it is suggested as follows:
1. Future research should expand the scope of research subjects, in order to obtain more data.
2. Future research should add or replace with other variables besides auditor experience, auditor expertise and auditor time budget pressure on the quality of audit results.
3. Future studies should use other research methods and not be fixated on simply distributing questionnaires.

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