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The Influence of Work Experience, Auditor Expertise, and Time Pressure on Audit Quality with Ethics as an Intervening Variable

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Abstract

The surge in financial scandals following the global financial crisis and the collapse of major corporations (such as Enron, WorldCom, and Parmalat) has prompted market demands for high audit quality standards. High audit quality requires the crucial role of auditors in providing information regarding financial statements and market trends, which assist information users (creditors and investors) in their decision-making processes. This study aims to analyze factors that can enhance audit quality by considering work experience, auditor expertise, and time pressure as predictor variables, as well as the mediating role of ethics. Data were collected through questionnaires distributed to auditors of the Local Government Inspectorate of Regencies in South Sulawesi. The sample size was determined using the Slovin method, resulting in 77 respondents. Data were then analyzed using the Structural Equation Modeling (SEM) method with SmartPLS 4.09. The findings indicate a positive and significant influence of work experience and auditor expertise on audit quality, while time pressure negatively impacts audit quality. Ethics serve as a significant mediating variable that influences the relationship between work experience and auditor expertise on audit quality, and mitigates the negative impact of time pressure on auditor behavior that may diminish audit quality. This study contributes to the practice of ethical codes within the Inspectorate of Regencies/Cities in South Sulawesi. A strong commitment to the ethical code will guide auditors in avoiding behaviors that reduce audit quality, thereby emphasizing the need for building an ethical culture to guide auditors' ethical behavior.

Keywords: *Audit Quality, Work Experience, Auditor Expertise, Time Pressure, Ethics.*

Introduction

Audit quality has become a critical issue following the global financial crisis and the collapse of major corporations (such as Enron, WorldCom, and Parmalat). These scandals have underscored the need for high audit quality (Abdollahi et al., 2020). High-quality financial statement audits refer to whether financial reports are fairly presented in all material respects in accordance with the applicable financial reporting framework. High audit quality necessitates the crucial role of auditors in providing information about financial statements and financial market trends (Salleh et al., 2006), which aids investors in decision-making (Bedeir, 2024).

The abilities and skills of auditors, encompassing technical, analytical, communication, and deep understanding aspects, significantly influence audit quality. According to Soroushyar (2022), auditors with strong skills can accurately identify risks and determine appropriate testing strategies. This enhances audit quality by focusing on the highest-risk areas.

An auditor's ability is, in part, shaped by their work experience (AL Fayi, 2022; Adikaram & Higgs, 2024). Experienced auditors tend to work efficiently, thereby enhancing their expertise in conducting audits. Suyono & Farooque (2019) found that auditor experience affects audit quality.

Auditing is a complex process that requires sufficient time for in-depth analysis, evidence gathering, evaluation, and accurate documentation. During the audit process, certain actions may occur that lead to a reduction in audit quality (Reduce Audit Quality Practices/RAQPs), such as premature sign-off (PMSO). PMSO happens when an auditor reports that they have completed specific audit procedures but has not

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followed the established standards. PMSO is often triggered by time budget pressure, causing auditors to work under time constraints. High time pressure can impact an auditor's ability to perform their duties thoroughly and effectively (Al-Qatamin, 2020).

Despite working under time pressure, auditors must still uphold and prioritize the code of ethics, which includes their objectivity, integrity, and professionalism. Auditors free from conflicts of interest are more likely to act fairly without being influenced by pressure or demands from specific parties. Such adherence suggests that audit quality is enhanced. Therefore, this study aims to analyze the factors influencing audit quality, with work experience, auditor expertise, and time pressure as predictor variables, and ethics as a mediating factor.
This study contributes to efforts to understand how auditor characteristics affect audit quality and the practice of auditors' ethical codes. A strong commitment to the ethical code will guide auditors' actions to avoid behaviors that compromise audit quality, emphasizing the need to build an ethical culture that guides auditors' ethical behavior.

Theoretical Review

Agency Theory

The agency theory perspective emphasizes that interactions between principals and agents can lead to information asymmetry. Internal audits can assist principals in addressing information asymmetry issues and monitor agents' activities to be more efficient in resource utilization. Therefore, internal audit activities target fraud prevention and compliance with internal controls (Adams, 1994). Internal auditors must understand their roles, responsibilities, and actions associated with their work and identify acceptable and unacceptable behaviors to achieve their targets (Moeller, 2016).

Audit Quality

DeAngelo (1981) defines audit quality as the combined probability of detecting and reporting financial statement errors. There are two key dimensions to audit quality. First, the auditor's competence in detecting violations. Second, independence, which helps the auditor disclose violations. Factors influencing an auditor's ability to detect and report significant misstatements in financial statements include auditor experience, legal demands on auditors, legal regimes, audit firm size, reputation, and auditor specialization (Wallace, 1991).

Auditor Experience

Ying et al. (2020) define auditor experience as the input from the audit process at both the individual and office levels. Singgih & Bawono (2010) define work experience as a learning process and development of potential behavior gained from formal and non-formal education that leads individuals to higher behavior patterns. The duration of working as an auditor and accumulated experience enhance audit quality (Carolita & Rahardjo, 2012). Libby & Frederick (1990) found that experienced auditors can produce more accurate financial statements in ratio analysis tasks than inexperienced auditors. The Indonesian Ministry of Finance Decree No. 43/KMK.017/1997 stipulates that at least three years of work experience with a good reputation in the audit field is required to undergo technical training.

Auditor Expertise

The first general standard (SA Section 210 in SPAP 2001) states that audits must be performed by one or more individuals with sufficient expertise and technical training as auditors, while the third general standard (SA Section 230 in SPAP, 2001) states that in conducting audits and preparing reports, auditors must exercise professional proficiency with due care. According to DeAngelo (1981), expertise can be viewed from various perspectives, including individual auditors, audit teams, and public accounting firms (KAP). This study focuses on the competency of individual auditors, as they are the subjects conducting the audit

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directly and interacting with the audit process. Therefore, high competence is required to produce quality audits.

Time Pressure

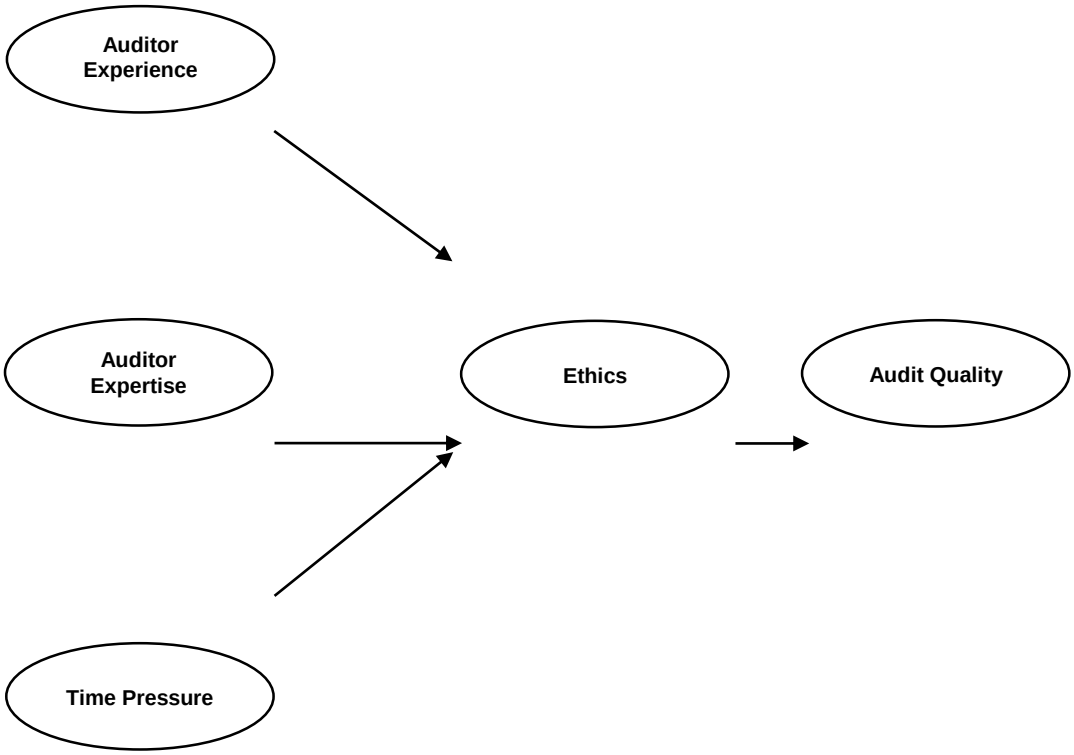
Time pressure is defined as the extent to which unreasonable deadlines and imposed time demands are encountered (Larson, 2004: 1126). Time pressure, as stated by the US Commission on Auditors Responsibilities (1978), is one of the most significant concerns auditors face in performing their duties. Auditors experience time pressure when they must complete an audit within a set timeframe. Time pressure often occurs when auditors must balance costs and available time while completing the planned audit procedures (Al-Qatamin, 2020).

Ethics

Ethics can be defined as a set of moral principles or values held by individuals. Lestari (2012) explains that ethics consist of rules, norms, or guidelines that govern human behavior, both in terms of what should and should not be done, as followed by a group or community, profession, or society. The code of ethics for accountants comprises eight ethical principles as follows (Halim, 2008): (1) professional responsibility, (2) public interest, (3) integrity, (4) objectivity, (5) competence and due professional care, (6) confidentiality, (7) professional behavior, and (8) technical standards.

Conceptual Framework and Hypothesis Development

The role of auditors is crucial in determining the quality of audits on financial statements, which serve as a basis for investor decision-making. An auditor's work experience enhances their ability to conduct audits, ultimately impacting audit quality. Similarly, the expertise possessed by auditors enables them to accurately identify risks and determine appropriate testing strategies. However, in a competitive business environment, time pressure from clients demands auditors to complete audits quickly. Auditors are required to complete their tasks under time constraints, which may trigger actions that reduce audit quality. Auditor ethics demonstrate the accountability of an auditor to complete audits in a timely manner and in accordance with auditing standards



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The Influence of Auditor Work Experience on Audit Quality

Quality is the outcome of an auditor's work, represented by a high-quality audit report based on established standards (Sukriah et al., 2009). Audit quality is influenced by auditor work experience, professional communication, potential, motivation, accountability, and objectivity (Zahmatkesh & Razazadeh, 2008). Studies conducted by Suyono & Farooque (2019), AL Fayi (2022), and Adikaram & Higgs (2024) have found that auditor work experience positively impacts audit quality. However, findings by Ocak & Can (2019) concluded that experienced government auditors do not necessarily enhance audit quality. They tend to be aggressive, complete audit work slowly, and are ineffective in detecting discretionary accruals. Therefore, the hypothesis we propose is:

H1. Auditor work experience has a significant effect on audit quality

The Influence of Auditor Expertise on Audit Quality

A key issue related to the expertise of individuals involved in the audit process is the concern about audit quality. The core of any profession lies in the expertise of its members. The audit profession is characterized by its appeal to a unique body of knowledge (Bédard, 1989). However, this statement is contradicted when unexpected failures, fraud, or mishaps occur, leading to the perception that auditors lack the necessary expertise (Sikka, 2009). Angreani et al. (2022) and Sahla & Ardianto (2023) emphasize that auditor expertise is crucial for audit quality. Therefore, the hypothesis we propose is:

H2. Auditor expertise has a significant effect on audit quality.

The Influence of Time Pressure on Audit Quality

According to Pietsch & Messier (2017), the way information is collected and processed can impact individual judgment and decision-making. This suggests that stress and workplace pressure, such as time pressure, can affect the quality of employee output. Yan & Xie (2016) highlight the PCAOB's concern about how audit quality may be compromised due to time pressure and auditor workload. Furthermore, Broberg et al. (2017) discuss the existence of time budgeting in the audit industry, indicating that auditors are often placed in situations where they must trade off time and audit quality due to the costs associated with performing an audit. It is theorized that allocating more time to complete an audit increases audit quality, but it may also result in additional costs for the audit firm (Yulianti et al., 2024; Al-Qatamin, 2020). Therefore, the hypothesis we propose is:

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

The Mediating Role of Auditor Ethics on the Influence of Work Experience, Expertise, and Time Pressure on Audit Quality

Auditor ethics refer to the principles of evaluating what is right and wrong, and the moral rights and duties involved. To enhance auditor performance, auditors are expected to maintain ethical behavior standards to produce quality audits. Maryani and Ludigdo (2001), as cited in Alim et al. (2007), define ethics as a set of rules, norms, or guidelines that govern human behavior—what should and should not be done—adopted by a group, community, or profession. Professional ethics encompass the attitude standards of professional members, designed to be practical and realistic while also striving to be as idealistic as possible. Professional ethics should stand above the law but below the absolute (ideal) standard to be meaningful and functional (Halim, 2008:29). Ethics play a role in mitigating the impact of time pressure on the auditor's ability to detect fraud (Sahla & Ardianto, 2023). Therefore, the hypotheses we propose are:

H4. Time pressure has a significant influence on the effect of work experience on audit quality.

H5. Time pressure has a significant influence on the effect of expertise on audit quality.

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H6. Time pressure has a significant influence on the impact of time pressure on audit quality.

Methodology

The population in this study comprises auditors from the Local Government Inspectorate of Regencies/Cities in South Sulawesi. There are 36 internal auditors at the Makassar City Inspectorate, while the population of internal auditors at the South Sulawesi Provincial Inspectorate is 60. Therefore, the total population for this study is 96 auditors. The sampling method used is based on the Slovin formula (Sevilla, 1994, as cited in Husein Umar, 2008) as follows:

$$\boldsymbol{n = \frac{N}{1 + Ne^2}}$$

$$\boldsymbol{n = \frac{96}{1 + (96 \text{ x } 0.05^2)}}$$

$$\boldsymbol{n = \frac{96}{1 + 0,24}}$$

$$\boldsymbol{n = 77.41}$$

where:
n = Sample size

N = Population size

e = Margin of error due to sampling inaccuracy that can be tolerated (5%)

The research sample consists of a number of members selected from the population (Sekaran, 2011). Based on the Slovin formula, the sample size obtained is 77 respondents.

The research data were collected through questionnaires. A questionnaire is a data collection technique that involves providing written questions and statements to respondents to obtain feedback. In addition to questionnaires, this study also conducted a literature review using books, journals, and other literature, which served as the theoretical foundation and learning material.

The data analysis method used in this study is the structural equation model (SEM), which is an evolution of path analysis. The SEM method allows for a better understanding of causal relationships between exogenous and endogenous variables. This study uses a quantitative analysis method utilizing Partial Least Squares (PLS). PLS is an effective analytical method as it does not rely on many assumptions. The advantages of PLS are that it does not require a large sample size, the data do not need to be multivariate normal, and PLS can be used to confirm theories and explain relationships between latent variables.

Results and Discussion

Descriptive Statistics

The results of the questionnaire distributed to internal auditors at the Inspectorates of Regencies/Cities in South Sulawesi show a 100% response rate, with 77 questionnaires returned and processed for further testing and analysis.

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Based on Table 4.1, it is noted that the number of male respondents exceeds the number of female respondents. The gender difference among internal auditors who communicate audit findings to management does not affect management's perception of the internal auditors or the audit report. When internal auditors provide the rationale for audit findings, management considers the internal audit report to be more useful, clear, understandable, and professional. Therefore, gender differences are not perceived as a barrier that could diminish audit quality.

The age distribution of respondents shows that the majority are aged 46–55 years (42.6%). Age represents the work experience and expertise of an auditor.

The education level of respondents indicates that most hold a master's degree (S2), with 52 respondents (67.8%). Higher education levels can enhance auditor expertise. Better-educated auditors possess broader knowledge and higher competence in accounting and auditing.

The positions of respondents are dominated by mid-level experts (48.7%). At this level, auditors have higher competencies compared to lower-level auditors. They have passed competency tests and possess more specialized skills in conducting internal oversight and more complex audits.

Table 4.1 Descriptive Statistics of Respondents

No.	Characteristics	Criteria	Frequency	Percentage (%)
1.	**Gender**	Male	49	64.3%
		Female	28	35.7%
2.	**Age**	25 - 35 Years	5	7%
		36 - 45 Years	31	40%
		46 - 55 Years	33	42.6%
		> 55 Years	8	10,4%
3.	**Education**	Bachelor's Degree	23	30.4%
		Master's Degree	52	67.8%
		Doctoral Degree	2	1.7%
4.	**Position**	First Expert	15	20%
		Junior Expert	24	31.3%
		Mid-Level Expert	38	48.7%
Total			**77**	**100%**

Source: Primary Data Processing Results, 2024

Results of Instrument Testing (Outer Loading)

Validity

The value of convergent validity is the factor loading value of the latent variable with its indicators. Convergent validity is used to determine the validity of a construct. An indicator is considered valid if the factor loading value is > 0.7 (original sample value) and the probability value (P-values) is < 0.05.

The values of each statement item for every variable are greater than 0.7 (See: Appendix 1). This indicates that each statement item or measurement tool accurately and consistently measures the construct, demonstrating that the measurement tool has convergent validity. Convergence also provides a strong

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empirical basis for interpreting the research results and making decisions based on the generated data. In addition to the factor loading value, convergent validity is also assessed by examining the average variance extracted (AVE) value, where the model is considered good if the AVE value for each construct is > 0.5.

Table 4.2 Average Variance Extracted (AVE) Values

Variable	AVE	Description
Auditor Experience (X1)	0.518	Valid
Auditor Expertise (X2)	0.513	Valid
Time Pressure (X3)	0.531	Valid
Ethics (M)	0.589	Valid
Audit Quality (Y)	0.502	Valid

Source: Primary Data Processing Results, 2024

Table 4.2 shows that the AVE values for each variable are greater than 0.5. This indicates that the indicators within the latent constructs are better able to explain the variability within those constructs. This demonstrates good convergence among the indicators and their alignment in measuring the same construct.

Reliability

In PLS-SEM using the SmartPLS application, the reliability of a construct is measured in two ways: Cronbach's Alpha and Composite Reliability. However, Cronbach's Alpha tends to provide lower values, so it is recommended to use Composite Reliability, which should be > 0.7. The Cronbach's Alpha method is used to test the reliability of the statement items, and although Sekaran (2003) does not establish this value as an absolute standard, the accepted cut-off point for Cronbach's Alpha is > 0.60.

Table 4.3 Cronbach's Alpha and Composite Reliability Values

Variabel	*Cronbach's Alpha*	*Cut Off*	*Composite Reliability*	*Cut Off*	Description.
Auditor Experience (X1)	0.678	0.60	0.750	0.70	Reliabel
Auditor Expertise (X2)	0.719	0.60	0.749	0.70	Reliabel
Time Pressure (X3)	0.651	0.60	0.744	0.70	Reliabel
Ethics (M)	0.820	0.60	0.844	0.70	Reliabel
Audit Quality (Y)	0.712	0.60	0.725	0.70	Reliabel

Source: Primary Data Processing Results, 2024

Table 4.3 shows that the Cronbach's Alpha values for all statement items of each variable are greater than 0.60. The Composite Reliability values for all statement items of each variable are greater than 0.70. This strengthens the confidence in the measurement tools and provides a strong empirical basis for interpreting the research results and making decisions.

Structural Model Testing Results (Inner Loading)

The purpose of evaluating the structural model in PLS is to assess and validate the relationships between latent constructs in the structural model. Additionally, this evaluation aims to verify the research hypotheses and the fit of the proposed model with the observed data. The evaluation of the inner model is conducted by examining the path coefficients and R-square/Adjusted R-square values. R-square is used to measure the predictive power of the structural model. It explains the influence of certain exogenous latent variables on the endogenous latent variables. R-square values of 0.67, 0.33, and 0.19 indicate strong, moderate, and weak models, respectively (Chin et al., 1998, as cited in Ghozali & Latan, 2015).

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Table 4.4 R-Square Values

	R-square	R-square adjusted
Ethics (M)	0.507	0.486
Audit Quality (Y)	0.702	0.727

Source: Primary Data Processing Results, 2024.

Table 4.4 shows that the R-Square value for the Ethics (M) variable is 0.507 (moderate). This value indicates that 50.7% of the variability in Ethics can be explained by work experience, auditor expertise, and time pressure, while the remaining 49.3% is explained by other variables outside the research model. Furthermore, the R-Square value for the Audit Quality (Y) variable is 0.702 (strong). This value indicates that 70.2% of the variability in Audit Quality can be explained by work experience, auditor expertise, time pressure, and ethics, while the remaining 29.8% is explained by other variables outside the research model.

Normality Test Results

The normality test is used to determine whether the research data follows a normal distribution, both multivariate and univariate. The conclusion of the normality test results is based on the criterion of the critical ratio for skewness values of $\pm$ 2.58 at a probability level of $\alpha = 0.025$.

Based on the table of normality test results (Appendix 2), it can be concluded that the data distribution for all variables is normally distributed. This is indicated by the skewness and kurtosis values falling within the range (-2.58, 2.58). If the skewness value is close to zero, the data distribution tends to be symmetric or close to a normal distribution. If the kurtosis value is near zero or around zero, the data distribution can be considered approximately normal.

Goodness of Fit Test

The CFA model fit test is a technique used to determine whether the proposed CFA model adequately explains the existing data. A CFA model with a good fit can be used to test hypotheses about the relationships between variables in the data.

Table 4.5 Goodness of Fit Test Results

Gof	Saturated Model	Estimated Model	Description
SRMR	0.053	0.053	Good Fit
Chi-Square	1194.579	1194.579	Good Fit
NFI	0.916	0.916	Good Fit

Source: Primary Data Processing Results, 2024

Therefore, overall, based on the fit test results, the proposed CFA model has a good fit. This is indicated by the SRMR, NFI, and Chi-Square values being below the specified thresholds, which means that the model can proceed to SEM analysis.

Hypothesis Testing

A hypothesis is considered accepted if, in the bootstrap resampling method, the t-values > 1.96 and/or the p-values < 0.05, thus accepting Ha and rejecting H0.

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Table 4.6 Path Coefficient Test Results

Relationships	Original sample (O)	Standard deviation (STDEsV)	T statistics (|O/STDEV|)	P values	Description
Auditor Experience (X1) → **Ethics** (M)	0.227	0.228	2.764	0.024	**Sig.**
Auditor Expertise (X2) → **Ethics** (M)	0.237	0.236	2.772	0.045	**Sig.**
Time Pressure (X3) → **Ethics** (M)	-0.585	0.593	6.328	0.000	**Sig.**
Auditor Experience (X1) → **Audit Quality** (Y)	0.149	0.171	2.088	0.028	**Sig.**
Auditor Expertise (X2) → **Audit Quality** (Y)	0.174	0.172	2.971	0.032	**Sig.**
Time Pressure (X3) → **Audit Quality** (Y)	-0.466	0.462	3.616	0.000	**Sig.**
Ethics (M) → **Audit Quality** (Y)	0.185	0.292	2.076	0.048	**Sig.**

Source: Primary Data Processing Results, 2024

Subsequently, a mediation effect test is performed to examine the relationship between exogenous and endogenous constructs through the intervening variable. In other words, the effect of the exogenous variable on the endogenous variable can occur directly or through the mediating variable

Table 4.7 Specific Indirect Effect Values

Relationships	Original sample (O)	Standard deviation (STDEsV)	T statistics (|O/STDEV|)	P values	Description
Auditor Experience (X1) → **Ethics** (M) → **Audit Quality** (Y)	0.194	0.039	1.976	0.019	**Sig.**
Auditor Expertise (X2) → **Ethics** (M) → **Audit Quality** (Y)	0.222	0.025	2.009	0.029	**Sig.**
Time Pressure (X3) → **Ethics** (M) → **Audit Quality** (Y)	0.499	0.089	2.559	0.025	**Sig.**

Source: Primary Data Processing Results, 2024.

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The Influence of Work Experience on Audit Quality

Work experience has a significant impact on audit quality, thus the first hypothesis is accepted. Good work experience enhances audit quality. This occurs because work experience allows auditors to gain broader knowledge of various types of audits, methods, and applicable standards. This knowledge helps them identify and address issues that may arise during the audit process. The longer an auditor's work experience, the more skilled and competent they become in conducting audits, thereby improving audit quality. These findings support previous studies by Suyono & Farooque (2019), AL Fayi (2022), and Adikaram & Higgs (2024). Internal auditor competence can be demonstrated through experience and theoretical learning (AL Fayi, 2022). Experience refers to the number of years in internal audit, while qualifications refer to auditors professionally certified (e.g., CIA, CPA). Training refers to formal training programs. The importance of internal auditor competence is related to their mission in risk management, control, and governance processes, which require substantial work experience. In contrast, the importance of internal auditor objectivity refers to performing their duties related to assurance and consulting activities objectively. Objectivity is an unbiased reasoning mindset that results in honest judgments. Internal auditors must manage any threats to objectivity at the individual, engagement, and organizational levels.

The Influence of Auditor Expertise on Audit Quality

Auditor expertise has a significant impact on audit quality, thus the second hypothesis is accepted. Auditors with expertise produce high-quality audit reports. This is because skilled auditors have higher competencies in conducting audits. They are better at identifying and addressing issues and are more capable of interpreting data and information obtained during the audit process.

These findings support previous studies by Angreani et al. (2022) and Sahla & Ardianto (2023). SPAP (2011) in IAI, cited by Hegazy et al. (2022), states that the first general standard requires that an audit assignment be conducted by one or more individuals with adequate technical expertise and training as auditors. The third general standard requires that, during audit assignments and reporting, auditors must exercise due professional care and skill.

Expertise is the qualification needed by an auditor to effectively carry out the audit process. AAIPI (2013), cited in Agustina et al. (2021), states that auditing standards require that audit processes be conducted by individuals with adequate expertise and technical training as auditors. Thus, auditors who do not possess adequate education and experience in auditing do not meet the requirements. Nirvana et al. (2021) state that a person's level of education improves their reasoning ability, enhancing auditors' problem-solving capabilities.
Therefore, auditors with expertise will produce high-quality audit reports because they possess the necessary competence and knowledge to plan and conduct audits, ensuring that financial statements are free from material misstatements. Skilled auditors are also capable of detecting fraud, gathering evidence, making assessments, evaluating internal controls, and assessing audit risk. Fraud detection by auditors, as stated by Rustiarini et al. (2020), aims to obtain adequate initial indications of fraud and to narrow the space for fraudulent behavior.

The Influence of Time Pressure on Audit Quality

Time pressure significantly impacts audit quality, thus the third hypothesis is accepted. Time budget pressure (TBP) can reduce audit quality. This is because auditors who feel intense time pressure may not have enough time to perform a thorough audit. They may have to prioritize the most critical aspects of the audit while neglecting others, which can diminish audit quality. This work behavior significantly reduces audit quality during the audit process and is known as reduced audit quality practices (RAQPs) (Gundry & Liyanarachchi, 2007). Such behavior greatly affects the auditor's ability to detect misstatements (DeAngelo, 1981).
These findings support previous studies by Yulianti et al. (2024) and Al-Qatamin (2020). Time budget pressure may lead auditors to engage in RAQPs during the audit process, such as premature sign-off (PMSO) (Al-Qatamin, 2020b). PMSO occurs when an auditor reports that they have completed the required

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audit procedures but has not done so according to the regulations due to insufficient time or audit budget. Thus, auditors must complete their tasks under time pressure.

As stated by the US Commission on Auditors Responsibilities (1978), time pressure is one of the greatest concerns faced by auditors in performing their duties. If the allocated time is insufficient, auditors must work faster and may only conduct partial audits. While time budgeting can serve as a useful management control tool in audit firms, aiding in planning, staff allocation, and efficient audit program execution, excessive emphasis on time budgets may negatively impact RAQPs behavior (Nehme et al., 2022).

The Influence of Work Experience Mediated by Ethics on Audit Quality

The influence of work experience mediated by ethics significantly impacts audit quality. Ethics partially mediates the relationship between work experience and audit quality. This means that ethics act as a factor that enhances the effectiveness of an auditor's work experience in improving audit quality. The better the ethics applied by the auditor, the more effective their work experience will be in enhancing audit quality. Experience is a crucial characteristic for conducting audit tasks and achieving the required audit quality (Hegazy et al., 2022) because work experience determines auditors' competence and professional qualifications.
Auditors with strong commitments to professional ethics improve their ability to detect fraud; personal responsibility reinforces this judgment, and auditors working in highly ethical environments are better able to detect fraud. Ethics are essential for improving fraud detection capabilities. Work experience also positively influences auditors' ability to detect fraud, as experienced auditors are better trained to handle various fraud-related situations. This is because work experience forms a strong knowledge and memory structure, including professional ethics.

An auditor's commitment to professional ethics reflects their responsibility, prioritizes public interest, integrity, objectivity, competence, professionalism, and adherence to technical standards, thereby building client trust that ethical auditors can perform their professional duties with minimal errors. Professional ethics serve as guidelines that must be upheld in the profession.

These findings support previous studies by Suhartini et al. (2023) and Yulianti et al. (2024). Professional ethics enhance skepticism in evaluating the fairness of financial statements; hence, auditors can detect fraud and material misstatements (Suhartini et al., 2023). Additionally, Yulianti et al. (2024) state that individuals committed to ethics will enhance skepticism when evaluating the fairness of financial statements, thereby reducing errors in reporting.

The Influence of Auditor Expertise Mediated by Ethics on Audit Quality

The influence of auditor expertise mediated by ethics significantly impacts audit quality. Ethics also partially mediate the impact of auditor expertise on quality, as even without ethics, auditor expertise still influences audit quality. Auditors committed to the code of ethics improve audit quality because they make fair decisions and take actions based on fair and just considerations in line with their expertise. Ethical principles such as integrity, objectivity, competence, professional care, confidentiality, and professional behavior guide auditors' actions during the audit process to detect fraud and material misstatements, thereby strengthening audit quality.

These findings are consistent with research by Yulianti et al. (2024) and Chouaibi & Hichri (2021), who also found that auditor ethics significantly impact improving audit quality. Chouaibi & Hichri (2021) state that auditor-related ethics represent valuable opportunities for stakeholder interests and promote trust between organizations and stakeholders as they help enhance the reliability of financial statements while providing effective sustainability strategies. Similarly, Sahla & Ardianto (2023) found that auditors' ethical behavior is seen as a key factor in addressing information asymmetry between shareholders, managers, and stakeholders while maintaining investor trust. Moreover, such ethics help improve the quality of financial statements through high-quality audit reports.

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Time pressure negatively affects audit quality, but when mediated by ethics, time pressure positively impacts audit quality. This means that ethics can mediate the negative influence of time pressure, thereby improving audit quality. In other words, when auditors adhere to and apply good ethics, they can manage time pressure more effectively and enhance audit quality. Typically, an auditor committed to ethics can reduce RAQPs behavior.

RAQPs behavior violates ethics and can negatively affect audit quality, leading to unreasonable audit opinions. RAQPs behavior includes premature audit procedures, accepting weak client explanations, superficial review of client documents, and substituting audit procedures. Such behavior typically occurs when auditors have limited time budgets and must work under time pressure to complete audit procedures. RAQPs behavior can be eliminated if auditors commit to professional ethics. Auditors with strong commitments to ethics, such as integrity, objectivity, professionalism, and competence, can monitor and control RAQPs behavior. Ethics guide auditors to perform their professional duties with integrity, responsibility, and objectivity, avoiding actions that may compromise audit quality and the profession's reputation. Auditors who experience workload pressure, competition among peers, or even anxiety about maintaining their professional qualifications in a competitive environment, yet adhere to ethical values, can withstand and overcome such pressures (Chouaibi & Hichri, 2021).

These findings support previous studies by Sahla & Ardianto (2023) and Al-Qatamin (2020), who found that ethics play a role in mitigating the negative impact of time pressure on auditors' ability to detect fraud, ultimately affecting audit quality. Professional accountants, besides being guided by auditing standards, must also adhere to a code of ethics. The Indonesian Code of Ethics for Accountants includes ethical values, consisting of fundamental ethical principles such as integrity, objectivity, competence, professional care, confidentiality, and professional behavior (IAI, 2020). Accountants who adhere to and practice the Code of Ethics

Conclusion, Implications, Limitations, and Recommendations

Based on the data analysis and research results, the following conclusions can be drawn:

- Auditor work experience significantly enhances audit quality. This finding is consistent with previous studies by Suyono & Farooque (2019), Al Fayi (2022), and Adikaram & Higgs (2024). Work experience reflects an auditor's competence in performing their duties professionally, enabling experienced auditors to detect fraud and material misstatements.

- Auditor expertise significantly enhances audit quality. This finding aligns with previous research by Angreani et al. (2022) and Sahla & Ardianto (2023). Expertise is a necessary qualification for auditors to effectively conduct the audit process.

- Time pressure significantly reduces audit quality. This finding supports previous research by Yulianti et al. (2024) and Al-Qatamin (2020). Time budget pressure can lead auditors to engage in reduced audit quality practices (RAQPs) during the audit process.

- Ethics mediates the influence of work experience on audit quality. This finding is consistent with previous studies by Suhartini et al. (2023) and Yulianti et al. (2024). Professional ethics enhance skepticism in evaluating the fairness of financial statements, enabling auditors to detect fraud and material misstatements.

- Ethics mediates the influence of auditor expertise on audit quality. This finding aligns with previous research by Yulianti et al. (2024) and Chouaibi & Hichri (2021). Ethical principles such as integrity, objectivity, competence, due professional care, confidentiality, and professional behavior

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guide auditors' actions during the audit process to detect fraud and material misstatements, thereby strengthening audit quality.

- Ethics mediates the influence of time pressure on audit quality. This finding is consistent with previous studies by Sahla & Ardianto (2023) and Al-Qatamin (2020). Accountants who adhere to and follow the Code of Ethics are more likely to avoid unethical behavior, including RAQPs.

Theoretically, this study may contribute to the understanding of how auditor characteristics influence audit quality. It provides insight into the application of agency theory to internal government auditors, where internal auditors can assist principals in addressing information asymmetry issues and monitoring agents' activities to enhance cost efficiency. Therefore, internal audit activities will target fraud prevention and compliance with internal controls.

This research also contributes to the practice of ethical codes within the Inspectorates of Regencies/Cities in South Sulawesi. A strong commitment to the code of ethics will guide auditors' actions to avoid behaviors that reduce audit quality, emphasizing the need to build an ethical culture that guides auditors' ethical behavior.

This study is not without limitations that may affect the objectivity of the results. Both the independent and dependent variables were collected from the Indonesian government, specifically internal auditors at the Inspectorates of Regencies/Cities in South Sulawesi, which may lead to potential common method/source bias (Jakobsen & Jensen, 2015). Minimizing this bias could be achieved by obtaining and testing data from external sources or non-government contexts.

The study finds that commitment to ethics is fundamental in reducing reduced audit quality practices but does not necessarily enhance the ability to detect fraud. Ethics guide internal auditors' behavior when conducting audit tasks. Therefore, it is crucial for the ethics committee of the Association of Government Internal Auditors to regulate and oversee the implementation of professional ethics.

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