

The Effect of Artificial Intelligence Utilization, Time Pressure, and Audit Experience on Audit Quality

Linas¹, Alfira Sofia¹, Denny Andriana¹

Universitas Pendidikan Indonesia, Indonesia¹

*Corresponding Email : linaswang88@gmail.com

ABSTRACT

This study aims to examine the effects of Artificial Intelligence (AI) Utilization, Time Pressure, and Audit Experience on Audit Quality at Public Accounting Firms (KAP) in the Special Capital Region of Jakarta and West Java Province. This study was motivated by the inconsistent findings of previous research and the limited number of studies examining these three factors simultaneously. The study employed a quantitative approach using primary data collected through an online questionnaire. The population consisted of 1,170 auditors working at Public Accounting Firms in Jakarta and West Java. A purposive sampling technique was applied, resulting in 100 auditors who met the criteria of having participated in financial statement audit engagements and having at least one year of work experience. Data were analyzed using descriptive statistics and multiple linear regression analysis. The results of the t-test indicate that AI Utilization, Time Pressure, and Audit Experience each have a significant partial effect on Audit Quality, with significance values of 0.032, 0.005, and 0.000, respectively. These findings indicate that the utilization of AI, time pressure, and audit experience are important factors influencing audit quality in the context of the auditing profession in the era of digital transformation.

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INTRODUCTION

Audit quality is one of the key pillars in maintaining the credibility of financial statements and enhancing stakeholders' confidence in the financial information presented. A high-quality audit provides assurance that the financial statements have been prepared fairly in accordance with applicable accounting standards and are free from material misstatements (Elizabeth, 1981). Therefore, auditors are required to conduct the audit process in accordance with the Standards of Professional Practice for Public Accountants (SPAP), maintain independence, and apply professional competence and skepticism in every engagement (Standar Profesional Akuntan Publik, 2023). However, observations in Indonesia indicate that audit quality remains a concern. Based on data from the Financial Services Authority (OJK) and the Center for Financial Professional Development (PPPK), during the 2024–2025 period, a number of Public Accountants (AP) and Public Accounting Firms (KAP) were subject to administrative sanctions ranging from suspension of registration and suspension of licenses to revocation of practice licenses due to violations of professional standards and applicable regulations. This phenomenon indicates that, in practice, there are still auditors who do not fully meet professional standards in conducting audits. This situation demonstrates that efforts to improve audit quality remain a relevant issue to be examined by identifying the factors that influence it.



Table 1. Administrative Sanctions on Public Accountants in Indonesia (2024–2025)

Public Accountant / Public Accounting Firm	Year of Sanction	Type of Sanction	Source
Yansyafrin, CPA	2025	Registration Suspension (1 year)	OJK
Heru Satria Rukmana, CPA	2025	Registration Suspension (1 year)	OJK
Hendra Kurniawan Susilo, CPA	2025	License Revocation	PPPK
Raynold Nainggolan, CPA	2025	License Suspension (2 years)	PPPK
Danny Sughandi SP, CPA	2025	License Suspension (2 years)	PPPK
Irvan, CPA	2024	License Suspension (1 year)	PPPK
Rudy Hartono, CPA	2024	License Suspension (2 years)	PPPK
Budianru, CPA	2024	License Suspension (1 year)	PPPK

Source: P2PK and OJK Websites, 2025 (data compiled)

Various studies indicate that audit quality is influenced by auditor characteristics and audit engagement characteristics. Auditor characteristics such as competence, independence, professional skepticism, and audit experience play a role in improving audit quality ([Pangestu & Hidayah, 2023](#); [Zaynuri & Kuntadi, 2025](#)). Meanwhile, audit engagement characteristics—particularly time pressure—can affect the performance of audit procedures because auditors are required to complete their work within a limited timeframe ([Rahman et al., 2024](#)). On the other hand, technological advancements have driven the use of Artificial Intelligence (AI) in the audit process to improve the efficiency, accuracy, and effectiveness of data analysis, thereby potentially supporting improvements in audit quality. Several studies, such as those conducted by ([Atayah & Alshater, 2021](#); [Sari & Wahyuda, 2025](#); [Suyono et al., 2025](#)), reveal that the use of Artificial Intelligence (AI) has a positive impact on audit quality.

In addition to time pressure, audit experience is a factor that also influences audit quality. Audit experience reflects the length of service and the number of engagements an auditor has handled, thereby enhancing the ability to identify risks, evaluate evidence, and formulate professional judgments. Several studies indicate that audit experience has a positive effect on audit quality, as more experienced auditors tend to have a better understanding of audit procedures, are more accurate in providing professional judgment, and are more effective in dealing with the complexities of audit engagements ([Arnita et al., 2023](#); [Putra, 2020](#); [Rosini & Rahman Hakim, 2020](#)).

Based on this phenomenon, this study aims to analyze the effects of Artificial Intelligence (AI) Utilization, time pressure, and audit experience on audit quality at public accounting firms in the Special Capital Region of Jakarta and West Java. This study is motivated by the inconsistent findings in previous research regarding on audit quality. Furthermore, research that integrates AI Utilization, time pressure, and audit experience into a single research model remains relatively limited. Therefore, this study offers a novel contribution by examining these three factors simultaneously to explain audit quality in the context of the auditing profession in the era of digital transformation.

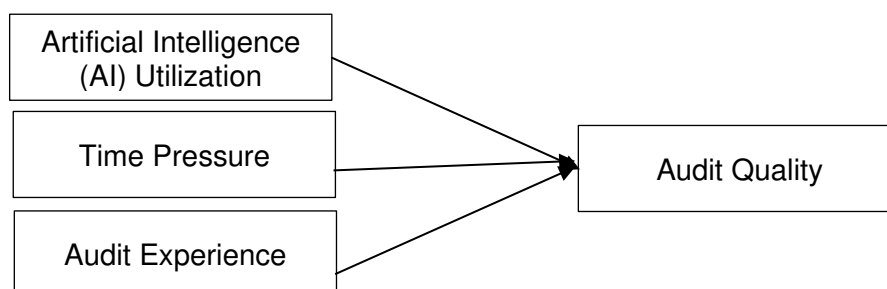


Figure 1. Frame of Mind

Source: Data processed by researchers, (2026)

METHODS

This study uses a quantitative approach to examine the effects of the use of Artificial Intelligence (AI), time pressure, and audit experience on audit quality. According to [\(Creswell, J.W. and Creswell, 2023\)](#) quantitative research is a research approach used to test objective theories by examining relationships between variables that can be measured and analyzed using statistical procedures. The variables used in this study are as follows:

AI utilization (X1): has the potential to improve audit quality if auditors possess adequate technological understanding and continue to apply professional skepticism throughout the audit process [\(Sari & Wahyuda, 2025\)](#).

Time Pressure (X2): causes auditors to face time constraints in completing audit procedures optimally. Auditors working under high time pressure tend to perform audit procedures more quickly and selectively, thereby reducing the depth of testing [\(Badollahi et al., 2020; Rosini & Rahman Hakim, 2020\)](#).

Audit Experience (X3): Experienced auditors are able to complete audit work more thoroughly, make accurate professional judgments, and are better able to negotiate with management when there are differences in assessment regarding audit findings [\(Nurdiana, 2020\)](#).

Audit Quality (Y): Audit quality is reflected in the auditor's compliance with auditing standards, the appropriate application of professional skepticism, and the sufficiency of evidence gathered during the audit process [\(Elizabeth, 1981\)](#).

This study uses a five-point Likert scale to measure respondents' responses to each statement in the questionnaire. The scale consists of five response categories: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree. Each variable in the study is measured using several statement items, which are then summed or averaged to obtain a variable score. The composite scores derived from multiple Likert-scale items in this study are treated as interval-level data, based on the assumption that the distance between each response category is relatively equal [\(Creswell, J.W. and Creswell, 2023\)](#).

Table 2. Operationalization of Variables

Variable	Dimension	Indicator	Item Questionnaire
Artificial Intelligence Utilization (X1)	Perceived Usefulness of AI	Ease of searching for audit-related information	3
		Speed of obtaining references	3
	Ease of AI Use	Ease of understanding accounting and auditing standards	3
		Ease of resolving technical audit issues	3
Time Pressure (X2)	Usage Intensity	Frequency of AI use in audit-related tasks	3
	Time Constraints	Limited time available for completing audit engagements	3
		Workload	High volume of audit work within a limited period
	Audit Completion Pressure	Pressure to complete audit engagements on time	3
	Impact on Audit Procedures	Acceleration of audit procedures	3
Reduced depth of audit testing		3	
Audit Experience (X3)	Length of Experience	Length of experience as an auditor	3
	Engagement Experience	Number of audit engagements handled	3

Variable	Dimension	Indicator	Item Questionnaire
Audit Quality (Y)	Analytical Ability	Ability to identify and assess audit risks	3
	Diversity of Engagements	Experience in auditing clients from various industries	3
	Professional Judgment	Accuracy in making audit judgments	3
	Compliance with Auditing Standards	Compliance with auditing standards	3
	Accuracy of Audit Procedures	Proper implementation of audit procedures	3
	Sufficiency of Audit Evidence	Adequacy of audit evidence collection	3
	Auditor Objectivity	Objectivity in the audit process	3
	Audit Reliability	Reliability of the audit opinion issued	3

Source: Data processed by researchers, (2026)

The study population consists of 1170 auditors working at public accounting firms (KAP) located in the Special Capital Region of Jakarta and West Java Province. The sampling technique used is non-probability sampling with a purposive sampling method. Respondent criteria included auditors who had been involved in financial statement audit engagements and had at least one year of work experience. The sample size was determined based on the recommendations of [\(Hair et al., 2019\)](#), who state that the minimum sample size in quantitative research ranges from five to ten times the number of research indicators. With 20 indicators, the minimum required sample size is 100 respondents. The data used in this study consists of primary data obtained through the distribution of an online questionnaire to the respondents.

Data were analyzed using descriptive statistics and multiple linear regression analysis. Prior to hypothesis testing, the research instrument was assessed through validity and reliability tests, while the classical assumptions were examined using normality, multicollinearity, and heteroscedasticity tests. Hypothesis testing was subsequently conducted using the F-test and t-test to evaluate the significance of the regression model and regression coefficients, respectively.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

The characteristics of the respondents in this study are presented to provide an overview of the profile of the auditors included in the study sample. The study sample consisted of 100 auditors drawn from the population of auditors at Public Accounting Firms (KAP) in the Special Capital Region of Jakarta and West Java Province. The presentation of these characteristics aims to describe the demographic and professional profiles of the respondents as a representation of the study sample. This information provides an overview of the respondents' backgrounds, which serve as the source of the research data, thereby supporting the interpretation of the analysis results. The characteristics of the respondents presented include gender, educational level, age, job title, and length of service as an auditor, as shown in Table 3.

Table 3. Characteristics of The Respondents

Characteristics	Category	Frequency	Percentage
Gender	Male	66	66%
	Female	34	34%
Education Level	Diploma (D3)	0	0%
	Bachelor's Degree (S1)	65	65%
	Master's Degree (S2)	24	24%
	Doctoral Degree (S3)	11	11%
Age	≤ 25 Years	12	12%
	26–30 Years	6	6%
	31–35 Years	5	5%
	36–40 Years	2	2%
	> 40 Years	75	75%
Job Position	Junior Auditor	13	13%
	Senior Auditor	9	9%
	Supervisor	2	2%
	Manager	5	5%
	Partner	71	71%
Auditor Experience	< 1 Year	6	6%
	1–3 Years	11	11%
	4–6 Years	3	3%
	7–10 Years	3	3%
	> 10 Years	77	77%

Source: Data processed by researchers (2026)

Based on Table 3, the characteristics of the respondents show that the majority were male, totaling 66 people (66%). In terms of educational level, the majority of respondents held a Bachelor's degree (S1) 65 people (65%) followed by Master's degree (S2) holders 24 people (24%) and Doctoral degree (S3) holders 11 people (11%); there were no respondents with an Associate's degree (D3). By age, the majority of respondents were over 40 years old, totaling 75 people (75%). In terms of job title, the majority of respondents were Partners, totaling 71 people (71%), while the remainder consisted of Junior Auditors, Senior Auditors, Managers, and Supervisors. Additionally, the majority of respondents had worked as auditors for more than 10 years, totaling 77 people (77%). Overall, these characteristics indicate that the study's respondents are predominantly auditors with extensive professional experience, as evidenced by their relatively mature age, strategic positions, and long tenure. This suggests that the respondents possess sufficient competence and experience to provide relevant assessments of the variables related to the use of Artificial Intelligence, time pressure, audit experience, and audit quality.

Furthermore, Audit Experience demonstrates a relatively higher level compared to the other variables. Meanwhile, the primary benefit of Artificial Intelligence (AI) utilization is most evident in accelerating access to audit references, while Time Pressure, on the other hand, is primarily reflected in the demands to complete audits within the required deadlines. Nevertheless, AI has not yet been used consistently in audit work, while time pressure has not predominantly led auditors to reduce the depth of their audit procedures. Overall, these findings indicate that auditors have relatively strong experience, have utilized AI primarily as a tool for accessing information and references, and continue to strive to maintain the quality of audit procedures despite time constraints.

Validity Test

The validity test aims to measure the accuracy of each statement item in representing the research variables, namely the use of Artificial Intelligence, time pressure, audit experience, and audit quality. The test was conducted using IBM SPSS Statistics 25 by correlating the score of each statement item with the total score of the variable. A statement item is considered valid if the calculated r-value is greater than the table r-value (calculated $r > \text{table } r$). The results of the validity test for each variable are presented in the following table.

Table 4. Validity Test

Variable	Item No.	r-table	r-calculated	Conclusion
Artificial Intelligence Utilization	1	0.165	0.499	Valid
	2	0.165	0.358	Valid
	3	0.165	0.486	Valid
	4	0.165	0.299	Valid
	5	0.165	0.453	Valid
	6	0.165	0.310	Valid
	7	0.165	0.517	Valid
	8	0.165	0.493	Valid
	9	0.165	0.483	Valid
	10	0.165	0.548	Valid
	11	0.165	0.478	Valid
	12	0.165	0.489	Valid
	13	0.165	0.501	Valid
	14	0.165	0.512	Valid
	15	0.165	0.585	Valid
Time Pressure	16	0.165	0.362	Valid
	17	0.165	0.336	Valid
	18	0.165	0.359	Valid
	19	0.165	0.409	Valid
	20	0.165	0.458	Valid
	21	0.165	0.539	Valid
	22	0.165	0.275	Valid
	23	0.165	0.338	Valid
	24	0.165	0.409	Valid
	25	0.165	0.490	Valid
	26	0.165	0.389	Valid
	27	0.165	0.454	Valid
	28	0.165	0.394	Valid
	29	0.165	0.503	Valid
Audit Experience	30	0.165	0.539	Valid
	31	0.165	0.429	Valid
	32	0.165	0.344	Valid
	33	0.165	0.420	Valid
	34	0.165	0.322	Valid
	35	0.165	0.576	Valid
	36	0.165	0.422	Valid

Variable	Item No.	r-table	r-calculated	Conclusion
Audit Quality	37	0.165	0.501	Valid
	38	0.165	0.436	Valid
	39	0.165	0.402	Valid
	40	0.165	0.360	Valid
	41	0.165	0.410	Valid
	42	0.165	0.436	Valid
	43	0.165	0.323	Valid
	44	0.165	0.362	Valid
	45	0.165	0.429	Valid
	46	0.165	0.261	Valid
	47	0.165	0.175	Valid
	48	0.165	0.312	Valid
	49	0.165	0.170	Valid
	50	0.165	0.455	Valid
	51	0.165	0.304	Valid
	52	0.165	0.466	Valid
	53	0.165	0.486	Valid
	54	0.165	0.429	Valid
	55	0.165	0.272	Valid
	56	0.165	0.318	Valid
	57	0.165	0.236	Valid
	58	0.165	0.227	Valid
	59	0.165	0.334	Valid
	60	0.165	0.389	Valid

Source: Data processed by researchers, (2026)

The validity test results show that all statement items have correlation coefficients above the table-r value (0.165); therefore, the entire research instrument is deemed valid and eligible for use in the next stage of analysis.

Reliability Test

The reliability test aims to measure the level of consistency of the research instrument. The test was conducted using Cronbach's Alpha with the assistance of IBM SPSS Statistics 25. A variable is considered reliable if it has a Cronbach's Alpha value greater than 0.70. The results of the reliability test are presented in the following table.

Table 5. Reliability Test	
Reliability Statistics	
Cronbach's Alpha	N of Items
.912	60

Source: Data processed by researchers, 2026

Based on the results of the reliability test, a Cronbach's Alpha value of 0.912 was obtained, which is higher than the minimum threshold of 0.70. Thus, the research instrument is deemed reliable and suitable for use in this study.

Normality Test

The normality test was conducted using the One-Sample Kolmogorov-Smirnov Test with the aid of IBM SPSS Statistics 25. The data were considered to be normally distributed if the Asymp. Sig. (2-tailed) value was greater than 0.05. The test results are presented in the following table.

**Table 6. Normality Test
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.73001323
Most Extreme Differences	Absolute	.245
	Positive	.187
	Negative	-.245
Test Statistic		.245
Asymp. Sig. (2-tailed)		.089 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Data processed by researchers, (2026)

The results of the normality test showed an Asymp. Sig. (2-tailed) value of 0.089 > 0.05, indicating that the research data are normally distributed and suitable for use in regression analysis.

Multicollinearity Test

A multicollinearity test was conducted to determine whether or not there was a correlation among the independent variables in the regression model. The regression model is considered free of multicollinearity if the VIF value is < 10 and the tolerance is > 0.10. The results of the multicollinearity test are presented in the following table.

**Table 7. Multicollinearity Test
Coefficients^a**

		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	41.373	6.236		6.634	.000		
	Utilization AI	.159	.073	.215	2.176	.032	.789	1.267
	Time Pressure	-.198	.069	-.281	-2.850	.005	.791	1.265
	Audit Experience	.432	.090	.449	4.821	.000	.887	1.127

a. Dependent Variable: Kualitas Audit

Source: Data processed by researchers, (2026)

Based on the results of the multicollinearity test, all independent variables have tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values less than 10. Thus, it can be concluded that the regression model does not exhibit multicollinearity and therefore meets the assumptions required for further regression analysis.

Heteroscedasticity Test

The heteroscedasticity test was conducted using the Glejser test with the aid of IBM SPSS Statistics 25. The regression model was deemed free of heteroscedasticity if the significance value (Sig.) for each independent variable was greater than 0.05. The test results are presented in the following table.

Table 8. Heteroscedasticity Test Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.188	.016		11.503	.000
	Utilization AI	.071	.043	.434	1.643	.104
	Time Pressure	-.049	.042	-.323	-1.160	.249
	Audit Experience	.007	.017	.044	.390	.697

a. Dependent Variable: ABS_RES2

Source: Data processed by researchers, 2026

The results of the heteroscedasticity test show that all independent variables have significance values above 0.05; therefore, the regression model is deemed free of heteroscedasticity.

Coefficient of Determination (R^2)

The coefficient of determination test was used to measure the ability of the use of artificial intelligence, time pressure, and audit experience to explain the variation in audit quality. The measurement was performed using the adjusted R-squared value, which indicates the proportion of the dependent variable's variation explained by the regression model. The test results are presented in the following table.

Table 9. Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.510 ^a	.260	.236	4.53318

a. Predictors: (Constant), Audit Experience, Time Pressure, Utilization AI

Source: Data processed by researchers (2026)

The results of the coefficient of determination test show an R-squared value of 0.260 and an adjusted R-squared value of 0.236. This means that the simultaneous use of artificial intelligence, time pressure, and audit experience can explain 23.6% of the variation in audit quality, while the remaining 76.4% is explained by factors outside the research model.

F-Test (Model Test)

An F-test (simultaneous) was conducted to test the combined effect of the independent variables on the dependent variable. The test was performed using IBM SPSS Statistics 25 at a significance level of 0.05 by comparing the calculated F-value with the table F-value. The test results are presented in the following table.

Table 10. F-Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	691.817	3	230.606	11.222	.000 ^b
	Residual	1972.773	96	20.550		
	Total	2664.590	99			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Pengalaman Audit, Tekanan Waktu, Pemanfaatan AI

Source: Data processed by researchers, 2026

Based on the results of the simultaneous test (F-test), a significance value of 0.000

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was obtained. This value is smaller than the specified significance level of 0.05. Thus, it is concluded that the variables Artificial Intelligence Utilization, Time Pressure, and Audit Experience simultaneously have a significant effect on Audit Quality.

Hypothesis Testing

Partial Test (t-test)

A Partial (t-test) was conducted to examine the effect of each independent variable on the dependent variable individually. The test was performed using IBM SPSS Statistics 25 with a significance level of 0.05 by comparing the calculated t-value, the table t-value, and the significance value. The results of the hypothesis testing are presented in the following table.

Table 11. Partial Test (t-test)

Table 11: Partial Test (t-test)						
Coefficients ^a						
Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	41.373	6.236		6.634	.000
	Utilization AI	.159	.073	.215	2.176	.032
	Time Pressure	-.198	.069	-.281	-2.850	.005
	Audit Experience	.432	.090	.449	4.821	.000

a. Dependent Variable: Audit Quality

Source: Data processed by researchers, (2026)

Based on the results of the t-test, the significance values for Artificial Intelligence Utilization, Time Pressure, and Audit Experience were 0.032, 0.005, and 0.000, respectively, all of which were less than 0.05. These results indicate that all three independent variables have a significant partial effect on audit quality.

The Effect of Artificial Intelligence Utilization on Audit Quality

The results of the hypothesis testing show that the use of Artificial Intelligence (AI) has a significant effect on audit quality, with a significance value of $0.032 < 0.05$. This finding indicates that the more optimally AI is utilized in the audit process, the higher the resulting audit quality.

The results of this study are consistent with the Technology Acceptance Model (TAM) proposed by [\(Davis, 1989\)](#), which states that perceptions of a technology's usefulness and ease of use encourage individuals to adopt it in their work. In the context of auditing, AI can help auditors obtain and process information more quickly and accurately, thereby supporting the effectiveness of the audit process. These findings also support Agency Theory [\(Jensen & Meckling, 1976\)](#), which positions auditors as a monitoring mechanism to reduce information asymmetry. The use of AI can strengthen the monitoring function through more efficient information processing.

These results are consistent with [\(Suyono et al., 2025\)](#), [\(Sari & Wahyuda, 2025\)](#), and [\(Atayah & Alshater, 2021\)](#), who demonstrated that digital technologies, including AI, have the potential to improve audit effectiveness and quality. Thus, AI serves as a tool to support auditors, not a replacement, with its effectiveness still dependent on the auditors' professional competence and skepticism.

The Effect of Time Pressure on Audit Quality

The results of the hypothesis testing indicate that time pressure has a significant effect on audit quality, with a significance level of $0.005 < 0.05$. These findings suggest that time constraints for completing the audit, delays in receiving documents from the auditee, and the requirement to complete the report on schedule can affect the performance of audit procedures and audit judgment. High time pressure encourages auditors to work faster and

more selectively, thereby potentially reducing the depth of testing, increasing the risk of premature sign-off, and diminishing the sufficiency and accuracy of audit evidence.

From an Agency Theory perspective, time pressure can reduce the effectiveness of auditors as a monitoring mechanism due to time constraints in obtaining sufficient and appropriate evidence. Therefore, the management of time, workload, and document availability must be carefully considered to ensure that time pressure does not compromise audit quality.

These findings align with those of ([AL-Qatamin, 2020](#)), ([Aswar et al., 2021](#)), and ([Badollahi et al., 2020](#)), who demonstrated that time pressure can lead to a reduction in audit procedures and increase the risk of material misstatements going undetected. Findings by ([Rosini & Rahman Hakim, 2020](#)) and ([Ibrahim et al., 2022](#)) also indicate that prolonged time pressure can increase mental fatigue, which impacts auditors' ability to detect fraud and anomalies.

The Effect of Audit's Experience on Audit Quality

The results of the hypothesis testing show that audit experience has a significant effect on audit quality, with a significance value of $0.000 < 0.05$. This finding indicates that the more experienced the auditor, the better the resulting audit quality. Audit experience enables auditors to possess better knowledge, skills, and abilities in performing audit procedures, identifying risks, evaluating evidence, and forming appropriate audit judgments.

These research results align with Agency Theory, which explains that auditors serve as an independent oversight mechanism to reduce information asymmetry between management and company owners. Experienced auditors tend to be able to perform this function more effectively through analytical skills, professional skepticism, and professional judgment developed from various audit engagements.

These findings are consistent with the research by ([Aziz Abdul et al., 2021](#)), ([Nurdiana, 2020](#)), and ([Arnita et al., 2023](#)), which show that auditors' experience enhances their ability to evaluate audit evidence, detect material misstatements, understand the characteristics of clients' businesses, and determine appropriate audit procedures. Therefore, gaining experience through diverse assignments and continuous competency development are critical factors in supporting improvements in audit quality.

CONCLUSION

Based on the results of a study on the effects of Artificial Intelligence (AI) Utilization, time pressure, and audit experience on audit quality among auditors working at public accounting firms in the DKI Jakarta and West Java regions, it can be concluded that these three variables influence audit quality. The use of AI contributes to improving audit quality by making it easier for auditors to obtain information, understand accounting and auditing standards, and resolve technical issues more quickly and efficiently without replacing the auditor's professional judgment. Time pressure also affects audit quality; higher levels of pressure may reduce the depth of audit procedures, limit the collection of sufficient audit evidence, and increase the risk of premature sign-off, thereby lowering audit quality. Meanwhile, audit experience positively contributes to audit quality because more experienced auditors are better able to understand client characteristics, identify risks, evaluate evidence, and make appropriate audit judgments. Overall, audit quality is influenced by technological factors, engagement conditions, and auditor characteristics.

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