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THE INFLUENCE OF AUDIT TENURE, TASKS COMPLEXITY, TIME BUDGET PRESSURE, AND AUDIT SPECIALIZATION ON AUDIT QUALITY

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Abstract

The aim of this research is to examineKnow the influence of audit tenure, task complexity, time budget pressure, and audit specialization on audit quality. This research was conducted at all Public Accounting Firms in Bali registered in the directory of the Indonesian Institute of Public Accountants (IAPI) in 2023 with a population of 126 auditors. The sampling technique used was purposive sampling technique and the number of samples obtained was 63 samples of auditors in 19 public accounting firms. Data collection was carried out by distributing questionnaires using a 4 point Likert scale to measure 31 question items. The data analysis technique used is multiple linear regression. Based on the results of the analysis, it was found that audit tenure and specialization had a positive effect on audit quality and had a positive effect on audit quality at the Bali Province Public Accounting Firm. Task complexity and time budget pressure have a negative effect on audit quality at the Bali Province Public Accounting Firm.

Keywords: Audit tenure, task complexity, time budget pressure, audit specialization, audit quality

INTRODUCTION

Audit quality includes the accuracy of information including accounting violations at client companies that are adjusted to audit standards (Yolanda et al., 2019). Audit quality is used as an auditor's capacity to find indications of material errors or other forms of fraud. An auditor must pay attention to audit quality because the independent auditor's financial report will be used as a basis for decision making that can be trusted by stakeholders. Public accountants are responsible for paying attention to and improving the quality of audits so that the public believes in the validity and accuracy of the financial reports they have audited.

Optimal audit quality will be easily achieved when auditors successfully implement audit standards and principles, comply with the accountant's code of ethics, act independently, and comply with applicable laws.(Yolanda et al., 2019).Munidewi et al. (2020)stated that there are several standards that must be considered when preparing an audit report. The standard that must be considered is that auditors are required to provide an opinion on financial reports by considering the principles stated in Auditing Standards (SA) and International Standards on Auditing (ISA).

Problems ariseIn the Enron Corporation case, public trust in the quality of audits carried out by auditors decreased. Enron Corporation operates in the electricity, natural gas, pulp, and paper sectors located in Houston, Texas, United States. It was founded in 1985 through a merger between Houston Natural Gas and InterNorth, two natural gas

pipeline companies. The fraud case committed by Enron Corporation involved Public Accounting Firm Arthur Andersen. Arthur Andersen issued an Unqualified Opinion on Enron Corporation's financial statements, but several months later it was declared bankrupt. Arthur Andersen was found guilty of obstructing justice and covering up millions of dollars in losses by destroying thousands of documents and deactivating Enron's emails and files. As a consequence, the Arthur Andersen Public Accounting Firm faced bankruptcy because it had to bear the losses suffered by Enron Corporation and was removed from the International Public Accounting Firm.

Several audit cases have also occurred in Indonesia, one of which is the case of PT Garuda Indonesia (Persero) Tbk. This case involves the auditors of the 2018 financial reports, namely the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners and Public Accountant Kasner Sirumapea. Hadiyanto as Secretary General of the Ministry of Finance, stated that he had discovered violations that influenced the opinion of the Independent Auditor's Report. In addition, KAP is considered to have not fully implemented a quality control system properly regarding consultations with external parties. The Ministry of Finance has also discovered violations of Audit Standards (SA) - Public Accountant Professional Standards (SPAP) SA 315, SA 500, and SA 560. The Ministry of Finance finally decided to impose sanctions in the form of freezing the license for 12 months. The imposition of sanctions is used as a regulator by the Ministry of Finance and the Financial Services Authority to improve the quality of the financial system and the accounting profession. This is done in order to maintain public trust, especially in the public accounting profession, because this profession has a very important role in maintaining the quality of financial reporting.

Based on a number of these phenomena, it appears that the validity and accuracy of audit quality can still be questioned, which is caused by violations of audit standards and Public Accountant Professional Standards (SPAP). This situation makes audit quality the focus of attention of both clients and the publick. Apart from that, this situation also raises doubts about the integrity of the public accounting profession and several Public Accounting Firms(Meidawati & Assidiqi, 2019).

This research refers to research conducted byChintya Dewi & Dwiyanti (2019)with the title The Influence of Audit Tenure, Audit Complexity, and Time Budget Pressure on Audit Quality in Bali Province Public Accounting Firms. The research obtained results that audit tenure had a positive effect on audit quality and audit complexity and time budget pressure had a negative effect on audit quality. However, other research conducted by Utami & Neem (2023) obtained the results that audit tenure has a negative effect on audit quality and research resultsPriyanti & Dewi (2019) obtained the results that audit tenure does not have a significant effect on audit quality. Research results byPinto et al. (2020)stated that task complexity does not have a significant effect on audit quality. Research byJati & Suprasto (2020) stated the results that time budget pressure does not have a negative effect on audit quality. The difference between this research and researchChintya Dewi & Dwiyanti (2019) located in different years and there is an additional variable, namely audit specialization. Researchers added the audit specialization variable because there are still inconsistencies in the results of several previous studies. Research conducted byBuchori & Budiantoro (2019)AndWicaksono & Purwanto (2021) obtained the results that audit specialization has a positive and significant effect on audit quality. Research resultSari Dewi (2018) obtained the results that audit specialization has a negative effect on audit quality. However, the results of

other research byUtami & Neem (2023) And Maharani & Triani (2018) obtained the result that specialization has no effect on audit quality.

Audit quality can be influenced by audit tenure. Audit tenure is the term of engagement carried out by public accountants and public accounting firms with the same audit client (Chintya Dewi & Dwiyanti, 2019). Republic of Indonesia Government Regulation no. 20 article 11 paragraph (1) of 2015 concerning Public Accounting Practices states that the provision of audit services by public accountants is limited to a maximum of five consecutive years. Longer audit tenure without exceeding the limits set by the government can increase the auditor's ability to detect accrual actions carried out by client management. (Nurhayati & Dwi P, 2015). Tenure audits when viewed from an agency theory perspective are related to efforts to increase stakeholder trust and reduce conflicts of interest with management.

Beside*stenure audit*, audit quality is also influenced by other factors, namely task complexity.Ariestanti & Latrini (2019) stated that task complexity is very important because in carrying out audit tasks, public accountants will experience many difficulties and encounter complex problems. Limited memory due to the large number of financial reports and information from management that must be checked will affect audit quality. Audit quality will also be influenced by auditors who have high levels of stress because they work under high pressure and task complexity. Relevant to attribution theory which explains that a person's behavior is influenced by two factors, namely external and internal factors. Task complexity is an external factor that can reduce audit quality because complex problems discovered will make it difficult for auditors to carry out their duties.

Time budget pressure or*time budget pressure* can also affect audit quality. Ariestanti & Latrini (2019)states that quality reports and accurate audit results but with tight or limited time demands will be a particular pressure for auditors. Time budget pressure makes auditors tend to behave dysfunctionally because they fail to find evidence on relevant issues due to limited time and will more easily believe the client's explanation. Time budget pressure is an external factor in attribution theory that can encourage auditors to take actions that have the potential to affect audit quality. Limited time is often an obstacle for an auditor in finding sufficient or sufficient audit evidence.

Audit quality is also influenced by audit specialization. Audit specialization is owned by an auditor who has experience in conducting audits in certain industrial sectors. Experience in certain industries provides a special understanding of the company's internal controls, business risks and audit risks (Wicaksono & Purwanto, 2021). Audit specialization is really needed to handle problems in reports to be audited because it will make the audit process easier. Specialist auditors can provide higher audit quality when compared to non-specialist auditors. Audit specialization when viewed from an agency theory perspective is related to company management which will tend to choose special auditors in order to reduce monitoring costs.

Based onthe background that has been described, the phenomena that occur, and the inconsistency of the results in previous research, the researcher is interested in conducting research with the title "The Influence of Audit Tenure, Task Complexity, Time Budget Pressure, and Audit Specialization on Audit Quality". The research was conducted at an Accounting Firm Public Accountant (KAP) in Bali Province which is a member of the Indonesian Public Accounting Institute (IAPI) Bali region.

RESEARCH METHODS

The approach inapplied in this research is a quantitative approach in associative form. According toSugiyono (2019), a quantitative approach is a research method based on the philosophy of positivism that is used to research certain populations or samples. Apart from that, it also collects data, analyzes quantitative or statistical data which is carried out to test hypotheses, and conveys conclusions from the tests carried out. A quantitative approach in associative form explains the relationship or influence between two or more variables. The variables used in this research are independent and dependent variables. The independent variables in this research are audit tenure, task complexity, time budget pressure, and audit specialization. The sampling method used in this research was purposive sampling. According toSugiyono (2019)Purposive sampling is a sample determination method that is based on specific determinations.

RESULTS AND DISCUSSION

Results of Research Data Analysis

Test Research Instruments

This section describes the test results of research instruments that were tested using the help of computer applications with programs*Statistics Package for Social Science*(SPSS).

1) Validity Test Results

The validity test aims to determine whether a questionnaire is valid or not. A questionnaire is considered valid if each question in it can reveal what the questionnaire is intended to measure. The validity test was carried out with the help of the SPSS program by calculating the correlation between the score of each statement and the total questionnaire score to obtain the Pearson Correlation value. The validity of a questionnaire can be seen from the calculated r value which is greater than 0.30 on Pearson's correlation. The recapitulation of the validity test results in this research can be seen in Table 1 as follows:

Table 1. Validity Test Results

Variable	Indicator	Correlation coefficient	*Sig. (2-tailed)*	Information
Audit Quality (Y)	Y1.1	0.739	0,000	Valid
	Y1.2	0.704	0,000	Valid
	Y1.3	0.635	0,000	Valid
	Y1.4	0.726	0,000	Valid
	Y1.5	0.675	0,000	Valid
	Y1.6	0.556	0,000	Valid
	Y1.7	0.704	0,000	Valid
Tenure Audit(X1)	X1.1	0.740	0,000	Valid
	X1.2	0.656	0,000	Valid
	X1.3	0.748	0,000	Valid
	X1.4	0.708	0,000	Valid
	X1.5	0.710	0,000	Valid
	X1.6	0.685	0,000	Valid
Task Complexity (X2)	X2.1	0.721	0,000	Valid
	X2.2	0.776	0,000	Valid
	X2.3	0.852	0,000	Valid

	X2.4	0.821	0,000	Valid
	X2.5	0.866	0,000	Valid
	X2.6	0.781	0,000	Valid
	X2.7	0.823	0,000	Valid
Time Budget Pressure(X3)	X3.1	0.863	0,000	Valid
	X3.2	0.879	0,000	Valid
	X3.3	0.895	0,000	Valid
	X3.4	0.695	0,000	Valid
	X3.5	0.920	0,000	Valid
	X3.6	0.931	0,000	Valid
Audit Specialization (X4)	X4.1	0.818	0,000	Valid
	X4.2	0.796	0,000	Valid
	X4.3	0.863	0,000	Valid
	X4.4	0.809	0,000	Valid
	X4.5	0.746	0,000	Valid

Source: Processed Primary Data, 2024 (Appendix 3)

The validity test results in Table 1 show that all research instruments used to measure the variables audit tenure, task complexity, time budget pressure, audit specialization, and audit quality have a correlation coefficient value with the total score of all statement items greater than 0.30 with significance. less than 0.05. This shows that the statement items in the research instrument are valid and suitable for use as research instruments.

2) Reliability Test Results

Reliability testing aims to determine the extent to which measuring instruments can be trusted or reliable. Reliability testing was carried out on the instrument with Cronbach's alpha coefficient. If the Cronbach's alpha value is greater than 0.60 then the instrument used is reliable. The results of the research instrument reliability test can be seen in Table 2 below:

Table 2. Reliability Test Results

No.	Variable	*Cronbach's Alpha*	Information
1.	Audit Quality (Y)	0.787	Reliable
2.	*Tenure Audit*(X1)	0.793	Reliable
3.	Task Complexity (X2)	0.909	Reliable
4.	*Time Budget Pressure*(X3)	0.930	Reliable
5.	Audit Specialization (X4)	0.864	Reliable

Source: Processed Primary Data, 2024

Based on the calculation results of each variable, the Cronbach's Alpha value of each variable in Table 2 obtained results that were above 0.60. This means that all variables in the questionnaire can be said to be reliable.

Descriptive Statistical Analysis

Descriptive statisticsIn this research, it is presented to provide information regarding the characteristics of the research variables. These characteristics include the number of observations, minimum value, maximum value, mean value, and standard deviation. The results of descriptive statistics in this research can be seen in Table 3 as follows:

Table 3. Results of Descriptive Statistical Analysis

Variable	N	Min.	Max.	Mean	Std. Deviation
Audit Quality (Y)	63	20.00	28.00	24.41	2.49
Tenure Audit(X1)	63	14.00	24.00	20.75	2.41
Task Complexity (X2)	63	7.00	28.00	11.76	3.38
Time Budget Pressure(X3)	63	6.00	24.00	12.36	4.54
Audit Specialization (X4)	63	9.00	20.00	16.73	2.38

Source: Processed Primary Data, 2024

Based on Table 3, it is explained that the values of descriptive statistics which include minimum, maximum, average and standard deviation values with N as many as 63 respondents for each variable can be described as follows:

1) Audit Quality (Y)
   The audit quality variable has a minimum score value of 20.00 and a maximum score value of 28.00 with an average of 24.41, indicating that respondents answering questionnaire questions tend to strongly agree with each question item, meaning audit quality is in the very high category. . The standard deviation value for the audit quality variable is 2.49 which is lower than the average value, meaning that the distribution of data related to audit quality is even.
2) *Tenure Audit*(X1)
   The audit tenure variable has a minimum score of 14.00 and a maximum score of 24.00 with an average of 20.75, indicating that respondents answering questionnaire questions tend to strongly agree with each question item, meaning that audit tenure is in the very high category. . The standard deviation value for the audit tenure variable is equal to2.41which is lower than the average value, meaning that the distribution of data related to tenure audits is even.
3) Task Complexity (X2)
   The task complexity variable has a minimum score of 7.00 and a maximum score of 28.00 with an average of 11.76, indicating that respondents answering questionnaire questions tend to agree with each question item, meaning that task complexity is in the high category. The standard deviation value for the task complexity variable is equal to3.38which is lower than the average value, meaning that the distribution of data related to task complexity is even.
4) *Time Budget Pressure*(X3)
   The time budget pressure variable has a minimum score of 6.00 and a maximum score of 24.00 with an average of 12.36, indicating that respondents answering questionnaire questions tend to agree with each question item, meaning that time budget pressure is in the high category. . The standard deviation value for the time budget pressure variable is equal to4.54which is lower than the average value, meaning that the distribution of data related to time budget pressure is even.
5) Audit Specialization (X4)
   The audit tenure variable has a minimum score of 9.00 and a maximum score of 20.00 with an average of 16.73, indicating that respondents answering questionnaire questions tend to strongly agree with each question item, meaning that audit tenure is in the very high category. . The standard deviation value for the audit tenure variable is equal to 2.38 which is lower than the average value, meaning that the distribution of data related to tenure audits is even.

Classic Assumption Test Results

The classical assumption test was carried out beforetesting and analyzing data using a regression model. In this research, classical assumption tests include normality tests, multicollinearity tests and heteroscedasticity tests.

1) Normality test

This test is carried out to determine whether a regression model has a normal distribution or not. In this research, residual data normality testing was carried out using the Kolmogorov-Smirnov method. Residual research data is considered to be normally distributed if the significance probability value or Asymp coefficient. Sig. (2-tailed) is greater than the level of significance used, namely 0.05 (5 percent). Table 4 presents the results of the research normality test as follows:

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residuals
N	63
Statistical Tests	0.100
Asymp. Sig. (2-tailed)	0.192

Source: Processed Primary Data, 2024

Based on the analysis results in Table 4, a significance value of 0.192 was obtained. The significance value of the Kolmogorov-Smirnov test is more than 0.05, so it can be concluded that the regression equation model has a normal distribution.

2) Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. A good regression model should not show any correlation between independent variables. Models that are free from multicollinearity have a variance inflation factor (VIF) value of less than 5. The results of the multicollinearity test are presented in Table 5 below:

Table 5. Multicollinearity Test Results

Variable	VIF	Information
Tenure Audit(X1)	1,446	Multicollinearity free
Task Complexity (X2)	1,281	Multicollinearity free
Time Budget Pressure(X3)	1,075	Multicollinearity free
Audit Specialization (X4)	1,258	Multicollinearity free

Source: Processed Primary Data, 2024

Based on Table 5, the tolerance and VIF values of all variables show that the VIF value is less than 5. This shows that the regression equation model is free from multicollinearity.

3) Heteroscedasticity Test

The heteroscedasticity test aims to determine whether in the regression model there are differences in variance and residual values from one observation to another which is carried out using the Glejser test. A good regression model is one that does not show symptoms of heteroscedasticity or has homogeneous variance. The regression model is considered free from symptoms of heteroscedasticity if the independent variables studied do not have a significant influence or the significance value is more than 0.05 on the absolute residual value. The results of the heteroscedasticity test are presented in Table 6 below:

Table 6. Heteroscedasticity Test Results

Coefficientsa		
Variable	**Sig.**	**Information**
Tenure Audit(X1)	0.469	Heteroscedasticity Free
Task Complexity (X2)	0.682	Heteroscedasticity Free
Time Budget Pressure(X3)	0.056	Heteroscedasticity Free
Audit Specialization (X4)	0.055	Heteroscedasticity Free

Source: Processed Primary Data, 2024

In Table 6 it can be seen that the significance value of the audit tenure variable is 0.469, task complexity is 0.682, time budget pressure is 0.056, and audit specialization is 0.055. This value is greater than 0.05, which means there is no influence between the independent variables on the absolute residual. Thus, the model created does not contain symptoms of heteroscedasticity.

Results of Multiple Linear Regression Analysis

Multiple linear regression analysis is used to measurehow much influence the independent variable has on the dependent variable and predicting the dependent variable using the independent variable. Multiple linear regression analysis was processed with the help of SPSS. The test results are presented in Table 7 below:

Table 7. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	**Std. Error**	**Beta**		
1	(Constant)	12,503	2,510		4,981	0,000
	Tenure Audit	0.242	0.095	0.234	2,544	0.014
	Task Complexity	-0.136	0.064	-0.185	-2,132	0.037
	Time Budget Pressure	-0.088	0.044	-0.160	-2,019	0.048
	Audit Specialization	0.573	0.090	0.549	6,392	0,000

Source: Processed Primary Data, 2024

Based on the results of multiple linear regression analysis as presented in Table 7, the following regression equation can be created:

Y = 12.503 + 0.242 X1 - 0.136 X2 - 0.088 X3 + 0.573

The significance value of each independent variable is less than 0.05.This means that all independent variables have an effect on the dependent variable. The audit tenure and audit specialization variables show a positive regression coefficient. This explains that this variable has a positive effect on the dependent variable. The task complexity

and time budget pressure variables show negative regression coefficients. This explains that this variable has a negative effect on the dependent variable.

Coefficient of Determination Test Results

Coefficient of determination test (R^2) is used to measure the extent of the independent variable's ability to explain variations in the dependent variable. The coefficient of determination value can be seen in the Adjusted R Square value, which ranges between 0 (zero) and 1 (one). If the Adjusted R Square value is low, it means that the ability of the independent variables to explain the dependent variable is very limited. Meanwhile, if the Adjusted R Square value is close to 1 (one), it means that the independent variable effectively provides almost all the information needed to predict variations in the dependent variable. The results of the coefficient of determination test (R2) can be seen in Table 8 below:

Table 8. Coefficient of Determination Test Results

Model Summary				
Model	R	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	0.812a	0.660	0.636	1.49958

Source: Processed Primary Data, 2024

Based on the test results, the coefficient of determination shows the value *Adjusted R Square* amounting to 0.636 or 63.6% of the audit quality variable is explained by the variables audit tenure, task complexity, time budget pressure, and audit specialization. Meanwhile, the remaining 36.4% is explained by other variables outside the research.

Model Feasibility Test Results

The model feasibility test (F test) is carried out to determine whether the model used is suitable as an analysis tool. If the significance value of the F test is <0.05, it indicates that this model test is suitable for use in research. Feasibility test resultsn model is presented in Table 10 below:

Table 9. Model Feasibility Test Results

ANOVAa						
Model		**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
1	Regression	252,843	4	63,211	28,109	0,000b
	Residual	130,427	58	2,249		
	Total	383,270	62			

Source: Processed Primary Data, 2024

Model feasibility test results (F test) presented in Table 9, it can be seen that the calculated F value is 28.109 with a significance of 0.00. This shows that the significance of the F test is smaller than the significance of 0.05 (5 percent), so it can be concluded that the model used is suitable for explaining the influence of audit tenure, task complexity, time budget pressure, and audit specialization, on audit quality.

Hypothesis testing

Hypothesis testing is used to test the influence of independent variables on the dependent variablennya. The real level or level of significance (α) used is 5 percent (0.05). If the significance value of the independent variable is < this significance level,

then the hypothesis is accepted, meaning the independent variable has a significant effect on the dependent variable.

Based on the results of the hypothesis test, the influence of the independent variables on the dependent variable can be explained as follows:

1) Influence*tenure audit*on audit quality
   Based on the results of the analysis of the influence of audit tenure on audit quality, a significance value of 0.014 was obtained with a positive regression coefficient value of 0.242. A significance value of 0.014 < 0.050 identifies that H1 is accepted. This means that audit tenure has a positive and significant effect on audit quality.
2) Influencetask complexity on audit quality
   Based on the results of the analysis of the influence of task complexity on audit quality, a significance value of 0.037 was obtained with a negative regression coefficient value of 0.136. A significance value of 0.037 < 0.050 identifies that H2 is accepted. This means that task complexity has a negative and significant effect on audit quality.
3) Influence*time budget pressure*on audit quality
   Based on the results of the analysis of the influence of time budget pressure on audit quality, a significance value of 0.048 was obtained with a negative regression coefficient value of 0.088. A significance value of 0.048 < 0.050 identifies that H3 is accepted. This means that time budget pressure has a negative and significant effect on audit quality.
4) Influenceaudit specialization on audit quality
   Based on the results of the analysis of the influence of audit specialization on audit quality, a significance value of 0.000 was obtained with a positive regression coefficient value of 0.573. A significance value of 0.000 < 0.050 identifies that and H4 is accepted. This means that audit specialization has a positive and significant effect on audit quality.

Discussion of Research Results

The Effect of Audit Tenure on Audit Quality

Based on the results of the regression analysis, it shows that the regression coefficient value is0.242; This means that the audit tenure variable has a positive relationship with audit quality. This means that if the audit tenure variable increases, audit quality will increase by0.242with a significance level of t of 0.014 which is smaller than 0.05 so the first hypothesis is accepted. This means that audit tenure has a positive and significant effect on audit quality.

Tenure audits in agency theory reduce conflicts of interest by allowing a deeper understanding of the company, producing more complete and accurate information. Long engagement periods lead to more effective monitoring mechanisms thereby reducing monitoring costs.Therefore, audit tenure has a positive effect on audit quality because auditors at KAP Bali Province are not disturbed by long audit engagement periods, so auditors continue to maintain their integrity.

In line with research conducted byChintya Dewi & Dwiyanti (2019) and Suwarno et al., (2020) stated that audit tenure has a positive and significant influence on audit quality in KAP Bali Province. This shows that the higher or longer the audit engagement period, the audit quality will increase. An audit engagement period that lasts longer but remains within the limits determined by the government will be able to improve audit quality.

The Effect of Task Complexity on Audit Quality

Based on the results of the regression analysis, the regression coefficient value is -0.136; This means that the task complexity variable has a negative relationship on audit quality. This means that if the task complexity variable increases, audit quality will decrease by0.136with a significance level of t of 0.037 which is smaller than 0.05 so the second hypothesis is accepted. This means that task complexity has a negative and significant effect on audit quality.

Based on attribution theory, task complexity is one of the external factorsernals that can affect audit quality. Task complexity refers to the level of difficulty and complexity of the audit tasks performed. The more complex the audit task, the more time, resources, and effort required to complete it well. External factors such as task complexity play an important role in determining audit quality. Auditors must consider these factors and manage resources and time effectively to ensure that audit quality remains high despite complex tasks. Therefore, task complexity has a negative effect on audit quality because more complex tasks require more in-depth and detailed analysis. This can increase the auditor's stress level and workload, which can affect performance and ultimately reduce the quality of the resulting audit.

In line with research conducted byAriestanti & Latrini (2019) AndSetyowati et al. (2021), states that task complexity has a negative and significant effect on audit quality. This showsthat high task complexity will make audit quality lower.The more complicated an auditor's tasks are, the lower the quality of the resulting audit.

The Effect of Time Budget Pressure on Audit Quality

Based on the results of the regression analysis, the regression coefficient value is -0.088; This means that the time budget pressure variable has a negative relationship with audit quality. This means that if the time budget pressure variable increases, audit quality will decrease by0.088with a significance level of t of 0.048 which is smaller than 0.05 so that the third hypothesis is accepted. This means that time budget pressure has a negative and significant effect on audit quality.

Based on attribution theory,*time budget pressure*is one of the external factors that can influence audit quality. Time budget pressure refers to the strict time limits given to auditors to complete an audit. When auditors are under high time pressure, they will not have enough time to perform in-depth and thorough audit procedures. Lack of time to thoroughly examine and analyze data can lead to an increased risk of errors and inaccuracies in audit reports. Therefore, time budget pressure has a negative effect on audit quality because with time budget pressure, auditors do not have enough time to carry out in-depth and thorough audit procedures. As a result, audit quality can decrease due to a lack of adequate verification and validation.

In line with research conducted byChintya Dewi & Dwiyanti (2019) AndJati & Suprasto (2020), states that time budget pressure has a negative effect on audit quality. This means that the time budget pressure faced by an auditor can lead to dysfunctional behavior which can reduce audit quality.

The Effect of Audit Specialization on Audit Quality

Based on the results of the regression analysis, it shows that the regression coefficient value is 0.573; This means that the audit specialization variable has a positive relationship with audit quality. This means that if the audit specialization variable increases, audit quality will increase by 0.573 with a significance level of t of 0.000 which

is smaller than 0.05 so that the fourth hypothesis is accepted. This means that audit specialization has a positive and significant effect on audit quality.

Audit specialization in agency theory is related to*monitoring costs*, namely the costs incurred by company owners to supervise management. Audit specialization helps reduce monitoring costs because it allows auditors to more efficiently identify potential problems in financial statements. The selection of specialized auditors can also build shareholder confidence in financial statements, influencing contract design to reduce unnecessary monitoring costs. Therefore, specialization has a positive effect on audit quality because with special knowledge and expertise in a particular industry, specialist auditors are able to reduce monitoring costs incurred by company owners.

In line with research conducted byFadhilah & Halmawati (2021)And(Maharani & Triani, 2018)which states that audit specialization has a positive effect on audit quality. This shows that the higher the auditor's ability in a particular industrial field, the higher the audit quality. This research shows that specialized auditors have greater ability to recognize irregularities in the presentation of financial statements.

CONCLUSION

Based on the results of the analysis and discussion in the previous chapter, the following conclusions can be drawn:

1) *Tenure audits*has a positive and significant effect on audit quality in Public Accounting Firms throughout Bali Province. This means that the longer the audit tenure or the longer the audit engagement period, the greater the quality of the audit.
2) Task complexity has a negative and significant effect on audit quality in Public Accounting Firms throughout Bali Province. This means that the higher the complexity of the tasks faced by the auditor, the lower the quality of the audit.
3) *Time budget pressure*has a negative and significant effect on audit quality in Public Accounting Firms throughout Bali Province. This means that the higher the time budget pressure given to the auditor, the lower the quality of the audit.
4) Audit specialization has a positive and significant effect on audit quality in Public Accounting Firms throughout Bali Province. This means that auditors who specialize in certain industrial fields will be able to improve audit quality.

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