

THE EFFECT OF AUDIT CAPACITY STRESS AND AUDITOR EXPERIENCE ON AUDIT QUALITY WITH AUDITOR COMPETENCE AS A MEDIATION VARIABLE

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ABSTRACT

Audit quality is the ability of an auditor to find and report discrepancies in a client's accounting system using a structured system. This study aims to empirically analyze the effect of audit capacity stress and auditor experience on audit quality with auditor competence as a mediating variable on employees of Public Accounting Firms in Malang City. This study uses quantitative research methods. Respondents in this study were employees who worked as senior auditors. The population in this study was 18 KAPs in Malang City. The sample in this study used purposive sampling so that the number of samples that could be processed was 57 samples. The analysis tool used SEM-SmartPLS. The results of the study indicate that audit capacity stress does not significantly affect audit quality. Auditor experience significantly affects quality. Audit capacity stress significantly affects auditor competence. Auditor experience significantly affects auditor competence. Auditor competence significantly affects audit quality. Auditor competence is unable to mediate the effect of audit capacity stress on audit quality. Auditor competence is able to mediate the effect of auditor experience on audit quality.

Keywords: Audit Capacity Stress, Auditor Experience, Audit Quality, Auditor Competence

INTRODUCTION

Audit quality is the auditor's ability to identify and report discrepancies in a client's accounting system through a structured approach, ensuring that guidelines and standards have been effectively implemented (Eksellen and Fatimah, 2022). Auditors play a crucial role in maintaining the reliability of financial information required by the public by planning and conducting audits to ensure financial statements are free from material errors, whether caused by fraud or error (Lubis and Kuntadi, 2023). According to Agoes (2015:4), auditing is a critical and systematic examination process conducted by an independent party on financial statements prepared by management, based on accounting records and supporting evidence, to provide an opinion on the fairness of the statements.

In Indonesia, audit quality is experiencing serious problems, as evidenced by the suspension of licenses by the Minister of Finance Sri Mulyani Indrawati on Public Accountant Kasner Sirumapea for 12 months and Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang and Partners for audit errors on the financial statements of PT Garuda Indonesia Tbk for the 2018 fiscal year. This was due to violating audit standards that affected the opinion of the independent auditor's report. The KAP failed to implement an optimal quality control system related to and concerning audit standards (<https://pppk.kemenkeu.go.id>).

This phenomenon can be explained through the attribution theory proposed by Fritz Header (1958), individual behavior, in this case auditor performance, is influenced by two main factors: internal factors such as competence, motivation, and professional attitude, and external factors such as work pressure and work experience formed from the organizational environment. This theory is important in explaining how auditors make assessments of factors that influence audit quality. Auditor attributions to audit capacity stress, auditor experience will influence competence in carrying out tasks, which will ultimately affect audit quality. By adopting the perspective of attribution theory, this study

seeks to understand the mediating role of auditor competence in bridging the influence of audit capacity stress and auditor experience on overall audit quality.

Factors such as audit capacity stress, auditor competence, and auditor experience influence audit quality. High audit capacity stress can cause auditor fatigue, reduce concentration, and reduce the auditor's ability to detect errors and fraud in financial statements (Sari and Rasmini, 2023). On the other hand, auditor competence encompasses skills, knowledge, and professional attitudes in conducting audits. This competence is developed through formal and non-formal education. An auditor's education consists of four stages: 1) academic education; 2) post-academic education; 3) training at a public accounting firm; and 4) continuing education. However, in practice, not all firms provide these types of education. The types of education public accountants receive include continuing education and in-house training (Sofiyanti and Rahmawati, 2022). In addition to competence, auditor experience is also a crucial factor in determining audit quality. Auditor experience is a crucial element in creating a quality audit. When auditors do not perform their duties professionally, the resulting report can deviate from the actual conditions and be unsuitable for decision-making. Auditors with a high level of experience tend to demonstrate professionalism in carrying out their responsibilities. Auditors' awareness of their responsibilities will motivate them to strive harder to complete their duties (Arnita et al., 2023). They are more likely to detect errors or fraud than less experienced auditors (Muslim et al., 2020).

Previous research indicates that auditor experience, competence, motivation, and audit capacity stress are factors that influence audit quality. Muslim et al. (2020) demonstrated that audit quality is significantly influenced by work experience, independence, integrity, competence, and auditor ethics. Pramitasari (2024) also stated that auditor competence, auditor experience, and auditor motivation impact audit quality. Asmarani and Herdianto (2023) showed that the audit committee influences audit quality, but audit tenure and audit capacity stress do not. Meanwhile, Sari and Rasmini (2023) showed that auditor experience and audit capacity stress impact audit quality, and competence mediates the relationship between auditor experience and audit capacity stress. However, research (Umroh, 2024) stated that computer-assisted audit techniques (ATLAS) positively impact audit quality, while auditor experience has no significant effect on audit quality, and competence mediates both variables.

Based on this description, this study positions auditor competence as a mediating variable in the relationship between audit capacity stress and auditor experience on audit quality. This is based on attribution theory, which explains that individual behavior, including auditor performance, is the result of the interaction between internal and external factors. Audit capacity stress and experience, as external factors, do not necessarily directly impact audit quality without being transformed through auditor competence, as an internal factor. Previous research findings also show mixed results, with an insignificant direct relationship between experience and audit quality (Umroh, 2024), while several other studies suggest that competence can bridge this influence (Sari and Rasmini, 2023). Therefore, this study not only addresses the inconsistencies of previous findings but also provides a novelty in the use of a combined questionnaire instrument.

This study aims to analyze the influence of audit capacity stress and auditor experience on audit quality and evaluate the role of auditor competence as a mediating variable in this relationship. This study contributes theoretically by strengthening the application of attribution theory in the audit context. Empirically, these findings add evidence to the role of auditor competence as a mediator between audit capacity stress, auditor experience, and audit quality. Practically, the results of this study are expected to provide a basis for developing training programs, workload management, and improving auditor experience, as well as policy implications for improving supervisory regulations and quality systems in public accounting firms.

LITERATURE REVIEW

Attribution Theory

Fritz Heider (1958) argued that everyone has a theory for understanding the behavior of other individuals (Shahrimin, 2014). Attribution theory assumes that people try to determine why others do what they do. Attribution theory explains how to understand a person's response to events around them, by understanding the reasons for the events they experience. Attribution theory explains that certain behaviors are related to an individual's attitudes and characteristics, so it can be done simply by observing their behavior. In this study, the researcher used attribution theory because the researcher will empirically test the factors that influence and play an important role in determining the quality of the report.

Audit Quality

Audit quality is a process of auditor success in finding and reporting violations in the client's accounting records and systems. Audit routines include the auditor's ability to identify errors and convey them clearly and accurately in the audit report results (Pramitasari, 2024). Knechel et., al., (2012) stated that audit quality is a combination of a systematic audit process in accordance with general standards, supported by good auditor judgment (skepticism and professional judgment) and carried out by competent and independent auditors. Audit quality is measured based on the following indicators: 1) Compliance of the audit with audit standards, 2) Quality of audit results, 3) Reporting all client errors, 4) Prudence in decision making (Muslim et al., 2020 and Sarca and Ni 2019).

Capacity Stress Audit

Audit capacity stress Audit capacity stress is a workload that arises due to the number of clients to be handled not being proportional to the time available for conducting the audit process (Silaban & Suryani, 2020) in the study of Liya et al., (2022). Audit capacity stress is the pressure on the auditor's ability that occurs due to the discontinuity between the number of clients and the time available to conduct the audit. The consequence of this pressure results in a decrease in audit quality (Putri et al., 2021) in the study of Asmarani & Hernadianto (2023). Audit capacity stress is measured using workload. Workload is one aspect of workload. Workload is measured based on the following indicators: 1) Number of employees, 2) target accuracy, 3) work variety, and 4) workload suitability (Suryawan & Prianthara, 2021).

Auditor Experience

Widyawati & Dahlan (2024) stated that experience is an event that has been experienced, lived through, and endured. Muslim et al. (2020) stated that audit experience is the skills and knowledge in carrying out financial statement audits, which includes time, number of clients, and types of organizations handled. Efa Suryaningsih (2022) stated that an auditor needs to have competent knowledge and skills, as well as experience in handling cases. Auditor experience is measured using the number and type of audits. The number and type of audits are measured based on the following indicators: 1) number of audits, 2) variety of audit types, 3) level of audit complexity, 4) length of service, and 5) auditor performance (Pramitasari, 2024 and Fitriana & Widiawati, 2022).

Auditor Competence

Tandiontong (2015: 291) states that auditor competence is the expertise required to conduct an objective audit, measured by experience and knowledge. Experience includes the number of clients, the duration of the audit service, and the type of company audited, while knowledge includes an understanding of the audit, the client's business, the criteria used, and the non-formal education attended. A competent auditor has the skills and knowledge to carry out a thorough and objective audit process. Good audit quality is achieved when the auditor reviews the company's annual financial statements, finds and reports in the client's accounting system that negatively impacts the audited financial

statements (Widyawati & Dahlan, 2024). Auditor competence is measured using personal qualities. Personal qualities, in carrying out their duties, auditors must have good personal qualities such as curiosity, broad-mindedness, the ability to handle uncertainty, realize that some findings are subjective, and work in a team (Sevtiandary, 2019). Personal qualities are measured based on the following indicators: 1) general knowledge, and 2) specific skills (Pramitasari, 2024).

HYPOTHESIS

Conceptual Framework of the Research

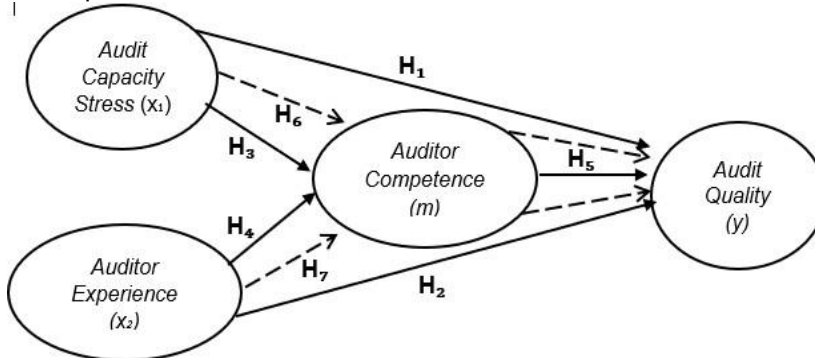


Figure 1. Conceptual Framework
Source: Author Analysis (2025)

Sari and Rasmini (2023) revealed that audit capacity stress has a positive effect on audit quality. The better an auditor manages their workload, the higher their audit quality. This research is also supported by research conducted by Liya et al. (2022), which found that audit capacity stress has a positive effect on audit quality. The more clients handled, the better the audit quality, as auditors must maintain professionalism. H₁: Audit Capacity Stress affects Audit Quality

Auditors who work longer hours and have completed audit assignments. Therefore, it is concluded that the more experience an auditor has, the higher their audit quality (Anjani et al., 2024). Research by Sari and Rasmini (2023) indicates that work experience has a positive effect on audit quality. The more experience an auditor has, the higher their audit quality will be. H₂: Auditor experience influences audit quality

Audit capacity stress influence competence. The better an auditor can manage their workload, the greater their competence (Sari and Rasmini, 2023). The demands of an auditor's job, which require them to work better and faster, often lead to stress. This pressure, whether from the job itself or other factors, can impact an auditor's performance. Therefore, considering the auditor's workload, a high level of workload can negatively impact audit results (Asmarani and Hernadianto, 2023). H₃: Audit Capacity Stress affects Auditor Competence

Auditor competence includes adequate expertise, training, skills, and experience to successfully complete audit tasks. Previously, auditors were considered competent if they mastered bookkeeping techniques, but now competence is broader (Tandiontong, 2015; 156). Work experience has a positive effect on competence; the more experience an auditor has in conducting audits, the greater the auditor's competence (Sari and Rasmini, 2023). According to Umroh (2024), experienced auditors tend to perform better in auditing financial statements, resulting in higher-quality audit reports compared to less experienced auditors. The more experience an auditor has, the greater the auditor's competence and the higher the quality of the audit. H₄: Auditor experience influences Auditor competence

Competence positively influences audit quality. The more competent an auditor is in performing their duties, the better the resulting audit quality. This demonstrates the importance of improving competence in audit practice to ensure accuracy and reliability (Sari and Rasmini, 2023). Dadieng et al., 2024, stated that auditor competence positively influences audit quality, so this improvement can be achieved through good competence. Descriptive statistics show that the majority of auditors in the study possessed adequate competence. Furthermore, auditor competence levels were also influenced by age. H₅: Auditor Competence Influences Audit Quality

The higher the audit capacity stress, the auditor's industry specialization, and the audit committee, the better the audit quality produced by the auditor (Liya et al., 2022). In a study by Sari and Rasmini (2023), it was stated that auditor competence in mediating the influence of audit capacity stress due to audit workload can improve audit quality. Auditors who are able to manage their workload well, supported by good competence, will produce a higher-quality audit. Suryawan and Priantara (2021) stated that audit capacity stress is a condition of imbalance between the number of clients handled and the time available to complete the audit, which can affect the quality of audit results. H₆: Auditor Competence Mediates the Effect of Audit Capacity Stress on Audit Quality

Competence can mediate the influence of auditor experience on audit quality. Auditors with strong experience and competence will be able to improve audit quality. Improved auditor competence as a result of experience contributes to improved audit quality. This highlights the importance of experience in improving auditors' abilities and performance in carrying out their duties (Sari and Rasmini, 2023). Umroh (2024) states that auditor competence mediates the relationship between auditor experience and audit quality. The more experience an auditor has, the higher their competence, which can improve the quality of audit reports. H₇: Auditor Competence Mediates the Effect of Auditor Experience on Audit Quality

METHOD

Types of research

This research uses an objective, systematic, and measurable quantitative approach, using a causal-comparative method to test the causal relationships between the variables studied. Data were collected through a survey technique using a questionnaire as the primary instrument.

Population and Sample

The population in this study were senior auditors working at 18 public accounting firms in Malang City. The sample size was 77 senior auditors. The sample was selected based on purposive sampling criteria, namely: 1) having at least two years of audit experience, 2) being involved in audits two to three times per year, and 3) having participated in continuing professional education in the last two years.

Data processing

Of the 77 questionnaires distributed, 57 were returned and processed. The research instrument consisted of two main sections. The first section contained questions related to respondent characteristics. The second section contained items measuring research variables, compiled based on indicators from previous literature.

Operational Definition of Variables

This study uses four variables: audit capacity stress, auditor experience, auditor competence (as a mediating variable), and audit quality (as a dependent variable). Operational definitions are developed to clarify the scope and measurement indicators for each variable. Measurement details are presented in Table 1.

Table 1. Operational Measurement of Variables

Variables	Operational Definition	Indicator
Capacity Stress Audit (x_1)	<i>Capacity Stress Audit</i> is an auditor's ability to manage and overcome pressure or workload that arises during the audit process.	Workload: 1) Number of employees 2) Target accuracy 3) Job variety 4) Suitability of workload. (Suryawan & Priantara, 2021)
Auditor Experience (x_2)	Auditor experience is a process of learning and developing the auditor's behavioral potential during interactions with tasks carried out over a certain period of time.	Number and Type of Audits: 1) Number of audits 2) Variations in audit types 3) Level of audit complexity; 4) Length of service 5) Auditor performance (Prमितasari, 2024 and Fitriana & Widiawati, 2022)
Auditor Competence (m)	Auditor Competence is a person's demonstrated characteristics, such as knowledge, skills, and behavior that can lead to a person's performance and achievements.	Personal Quality: 1) General knowledge 2) Special skills (Prमितasari, 2024)
Audit Quality (y)	Audit quality is any form of ability where when auditing a client's financial report, an error is found and reported in the form of an audited financial report, where the auditor is guided by the public accountant's code of ethics and auditing standards.	Compliance with Auditing Standards: 1) Compliance of the audit with audit standards 2) Quality of examination results; 3) Report all client errors 4) Attitude of caution in decision making (Muslim et al., 2020 and Sarca & Ni, 2019)

Source: Data Processed by Researchers (2025)

Data Analysis Techniques

Data were analyzed using SmartPLS to test the mediating role of auditor competence between audit capacity stress and experience on audit quality. The analysis was conducted in two stages: an outer model (convergent validity, composite reliability, and average variance extracted) to measure the validity and reliability of construct indicators. An inner model was used to test the strength and significance of the relationship between latent constructs by observing the R-square value. Hypothesis testing was conducted using the bootstrapping method in SmartPLS. A hypothesis is declared significantly accepted if the p-value is <0.05, which means there is a significant relationship between the tested variables.

RESULTS

Description of Research Object

This study was conducted in August 2025, by distributing questionnaires to 77 senior auditors. Of the total questionnaires distributed, 57 were able to be processed (74.03%). The respondents in this study were all senior auditors, with the majority being female (70.2%), aged 25-30 years (47.4%), having a bachelor's degree (80.7%), having worked for 2-3 years (57.9%), and all actively participating in continuing professional education and

carrying out audit assignments 2-3 times per year.

Table 2. Questionnaire Return Rate

No	Information	Amount	Percentage
1	Questionnaires sent	77	100%
2	Unreturned questionnaires	(20)	25.97%
3	Returned questionnaire	57	74.03%
4	Questionnaire used	57	74.03%

Source: Data Processed by Researchers (2025)

Outer Model Analysis

Outer model analysis is used to evaluate the appropriateness of indicators in measuring latent constructs, thus ensuring the validity and reliability of the measurement model. The following test results consist of three types:

Table 3. Convergent Validity Test Results

Indicator	AVE	AVE Value Limit	Information
X1	1,000	0.500	Valid
X2	1,000	0.500	Valid

Source: Data Processed by Researchers (2025)

Table 3 shows that the AVE value for indicators X1 and X2 is 1,000. This value is above the minimum required limit of 0.500. Therefore, all indicators in this variable have met the convergent validity criteria and can be considered valid for measuring the construct. These results indicate that these indicators have good ability to represent the latent variables being measured. Therefore, no indicators need to be eliminated at this stage.

Table 4. Composite Reliability Test Results

Variables	Composite Reliability	Limit Reliability	Information
Capacity Stress Audit(X1)	1,000	0.700	Reliable
Auditor Experience (X2)	1,000	0.700	Reliable
Audit Quality (Y)	1,000	0.700	Reliable
Auditor Competence (M)	1,000	0.700	Reliable

Source: Data Processed by Researchers (2025)

Table 4 shows that all variables in the research model have a composite reliability value of 1.000, which is well above the minimum limit of >0.700. Therefore, it can be concluded that all constructs in this model have excellent reliability, and all indicators used are consistent in measuring the latent variables.

Table 5. Results of the Average Variance Extracted Test

Indicator	AVE value	E Value Limit	Information
Capacity Stress Audit(X1)	1,000	0.500	Fulfilled
Auditor Experience (X2)	1,000	0.500	Fulfilled
Audit Quality (Y)	1,000	0.500	Fulfilled
Auditor Competence (M)	1,000	0.500	Fulfilled

Source: Data Processed by Researchers (2025)

In Table 5, all variables have an AVE value of 1.000, which far exceeds the minimum limit of 0.500. This indicates that each construct has excellent ability to explain the variance of its indicators. Therefore, it can be concluded that the AVE for all constructs is met, and there are no issues with the validity of the indicators based on AVE measurements.

Inner Model Analysis

Inner model to determine the relationship between the constructions being studied, the process is carried out by testing the R-Square value. In Table 6, the adjusted R-square value for the Auditor Competence variable is 0.517. This indicates that the Audit Capacity Stress and Auditor Experience variables are able to explain 51.7% of the Auditor Competence variable. Therefore, it can be concluded that the model is considered moderate. Meanwhile, the adjusted R-square value for the Audit Quality variable is 0.598, which means that the Audit Capacity Stress, Auditor Experience, and Auditor Competence variables are able to explain 59.8% of the Audit Quality variable. Therefore, it can be concluded that the model is considered moderate.

Table 6. Coefficient Determination

Variables	R-Square	R-Square Adjusted
Auditor Competence (M)	0.534	0.517
Audit Quality (Y)	0.619	0.598

Source: Data Processed by Researchers (2025)

Hypothesis Testing

In Table 7 based on the results of hypothesis testing, the following conclusions are obtained: Audit Capacity Stress (X1) does not have a significant effect on Audit Quality (Y), with a p value = 0.482 (> 0.05), so the hypothesis is rejected. Auditor Experience (X2) has a significant effect on Audit Quality (Y), with a p value = 0.002 (< 0.05), so the hypothesis is accepted. Audit Capacity Stress (X1) has a significant effect on Auditor Competence (M), with a p value = 0.028 (< 0.05), so the hypothesis is accepted. Auditor Experience (X2) has a significant effect on Auditor Competence (M), with a p value = 0.000 (< 0.05), so the hypothesis is accepted. Auditor Competence (M) has a significant effect on Audit Quality (Y), with a p value = 0.011 (< 0.05), so the hypothesis is accepted. The indirect effect of Audit Capacity Stress (X1) on Audit Quality (Y) through Auditor Competence (M) is not significant with a p value = 0.096 (> 0.05), so the hypothesis is rejected. The indirect effect of Auditor Experience (X2) on Audit Quality (Y) through Auditor Competence (M) is significant with a p value = 0.018 (< 0.05), so the hypothesis is accepted.

Table 7. Hypothesis Testing Results

Variables	P-Value	Significant	Note
Capacity Stress AuditX1 -> Audit Quality Y	0.482	0.05	Rejected
Audit Experience X2 -> Audit Quality Y	0.002	0.05	Accepted
Capacity Stress AuditX1 -> Auditor Competence M	0.028	0.05	Accepted
Auditor Experience X2 -> Auditor Competence M	0,000	0.05	Accepted
Auditor Competence M -> Audit Quality Y	0.011	0.05	Accepted
Capacity Stress AuditX1 -> Auditor Competence M -> Audit Quality Y	0.096	0.05	Rejected
Auditor Experience X2 -> Auditor Competence M -> Audit Quality Y	0.018	0.05	Accepted

Source: Data Processed by Researchers (2025)

Discussion

The Effect of Audit Capacity Stress on Audit Quality

The test results show that audit capacity stress (X1) does not significantly affect audit quality (Y), with a p-value of 0.482 > 0.05 . These results indicate that audit capacity stress experienced by auditors does not directly affect audit quality. This may be due to the auditor's ability to manage the workload they face. This finding can be explained through attribution theory, which states that individuals tend to attribute performance results to internal and external factors. Auditors likely attribute work pressure as a challenge that can still be controlled through their competence, experience, and professionalism. Thus,

despite facing workload pressure, auditors are still able to maintain audit quality because they view audit results as a personal responsibility that must be maintained professionally. This research is consistent with research conducted by Suryawan and Prianthara (2021) that audit capacity stress does not affect audit quality. Although auditors at KAP Bali face pressure due to a large number of clients, this does not affect the quality of audit results. This research is also supported by Sabela and Muhammad (2024) that audit capacity stress does not significantly affect audit quality.

The Influence of Auditor Experience on Audit Quality

The test results show that auditor experience (X2) has a significant effect on audit quality (Y), with a p-value of $0.002 < 0.05$, indicating a highly significant relationship. This indicates that the greater the auditor's experience, the better the resulting audit quality. Auditors with more extensive experience tend to have a better understanding of audit systems and procedures, and are more able to identify the risk of errors in financial statements. This research is consistent with research conducted by Pratiwi & Kusumawati (2024), Dwi & Abubakar (2022), and Arnita et al. (2023), which found that auditor experience has a positive effect on audit quality.

The Influence of Audit Capacity Stress on Auditor Competence

The test results show that audit capacity stress (X1) has a significant effect on auditor competence (M), with a p-value of $0.028 < 0.05$. These results indicate that audit capacity stress experienced by auditors can affect their competence. Excessive audit capacity stress can reduce the auditor's ability to carry out their duties. The results of this study are in line with the research of Sari & Rasmini (2023) that audit capacity stress has a positive effect on auditor competence. The better the auditor can manage their workload, the auditor's competence will increase. Liya et al. (2022) stated that auditors who are able to manage their workload tend to maintain or even improve their quality and competence.

The Influence of Auditor Experience on Auditor Competence

The test results show that auditor experience (X2) has a significant effect on auditor competence (M), with a p-value of $0.000 < 0.05$. This means that auditor experience directly improves auditor competence, both technically and non-technically. This is in accordance with the concept of experiential learning, where real experience in the audit process strengthens the auditor's skills and understanding in various audit situations. This research is consistent with research conducted by Pratiwi & Kusumawati (2024), which states that the more experience an auditor has and is supported by competent competence in audit examinations, the better the auditor's audit quality. This research is also supported by Irianto (2018), who revealed that the more independent an auditor is and the more experienced he is in auditing, the more his competence increases.

The Influence of Auditor Competence on Audit Quality

The test results show that auditor competence (M) has a significant effect on audit quality (Y), with a p-value of $0.011 < 0.05$. This finding indicates that the competence possessed by auditors significantly determines the quality of the resulting audit. Competent auditors are able to carry out the audit process effectively, comply with audit standards, and produce reliable audit reports. The results of this study are consistent with the research of Irianto (2018), the test results show that competence has a significant and positive effect on audit quality. The higher the auditor's competence, the better the resulting audit quality. This study is also supported by Sari and Rasmini (2023), who stated that competence has a positive effect on audit quality, where increasing auditor competence will improve audit quality.

Auditor Competence Mediates the Effect of Audit Capacity Stress on Audit Quality

The results of the mediation test indicate that the indirect effect between audit capacity stress (X1) on audit quality (Y) through auditor competence (M) is not significant with a p-value of $0.096 > 0.05$. This indicates that audit capacity stress affects auditor competence, but it is not strong enough to indirectly affect audit quality. Based on

attribution theory, auditors tend to view work pressure as a professional responsibility that must be managed independently. Although audit capacity stress can affect competence through increased experience or skills, it does not automatically impact audit quality because auditors still rely on internal motivation and professional standards. Thus, auditor competence is not strong enough to be a significant mediator between audit capacity stress and audit quality. This study is consistent with the research of Hidayat and Rahmatika (2024) who showed that competence is not a significant mediator in the relationship between audit capacity stress and audit quality. Munawarah (2022) also supports this finding, that auditor competence has a direct positive effect on audit quality, when tested as a mediating variable in the context of audit evidence competence, the results are not significant. The results of this study are inconsistent with Sari & Rasmini's (2023) study, which found that competence mediates the effect of audit capacity and stress on audit quality. Auditors who manage their workload well and possess strong competence are able to improve audit quality.

Auditor Competence Mediates the Effect of Auditor Experience on Audit Quality The results of the mediation test show that the indirect effect between auditor experience (X2) on audit quality (Y) through auditor competence (M) is proven significant with a p-value of $0.018 < 0.05$. This means that auditor competence is a mediator that strengthens the relationship between auditor experience and audit quality. The greater the auditor's experience, the higher the competence, which will ultimately have an impact on improving audit quality. The results of this study are consistent with the research of Sari & Rasmini (2023), competence is able to mediate the effect of auditor experience on audit quality. Auditors who have good experience accompanied by good competence will improve audit quality. Umroh (2024), shows that auditor competence mediates the effect of auditor experience on audit quality. The p-value is $0.037 < 0.05$ so the hypothesis is accepted. A person's competence is related to adequate education and experience in the fields of auditing and accounting. The more experience and professionalism, the better the auditor's competence that produces quality reports. This research is also supported by research by Irianto (2018).

CONCLUSION

This study concludes that audit capacity stress does not significantly impact audit quality, but does significantly impact auditor competence. Auditor experience significantly impacts both audit quality and auditor competence, while auditor competence also significantly impacts audit quality. Auditor competence does not mediate the relationship between audit capacity stress and audit quality, but it does mediate the effect of auditor experience on audit quality. This study's limitations lie in the limited number of variables; therefore, further research is recommended to include other variables such as integrity, independence, and client pressure.

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