



The effect of competency and religiosity values on audit quality with auditor time budget as a moderation (case study at the inspectorate Pringsewu District)

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Article Info	ABSTRACT
<p>Article history:</p> <p>Received Aug 11, 2025 Revised Aug 19, 2025 Accepted Sep 10, 2025</p> <p>Keywords:</p> <p>Audit Quality; Auditor Time Budget; Competence; Religious Values.</p>	<p>This research is based on the persistent and high prevalence of corruption, despite the implementation of various eradication measures. This situation indicates significant challenges in detection and prevention. The government sector is the most vulnerable, given the frequent involvement of state officials and corporations in corrupt practices. This fact emphasizes the urgency of developing proactive detection methods, in line with increasing public demand for financial transparency in the government sector. To achieve this, strengthening internal control systems and reliable oversight functions is necessary. Audit quality plays a crucial role as an indicator of the success of regional development, as auditors are tasked with providing relevant information that forms the basis for decision-making. This study used a quantitative approach and included everyone in the population as part of the sample. There were 42 auditors involved in the study. The main information came from questionnaires that were distributed. The data was then analyzed using multiple linear regression, which was performed with SPSS version 23. The study found that both competence and religiosity had a strong positive impact on the quality of audits. It also showed that time pressure helped competent auditors work better and more accurately. However, when time pressure was combined with religiosity, it had a negative effect. This means that tight deadlines can prevent religious values from helping as much as they could in improving audit quality.</p> <p><i>This is an open access article under the CC BY-NC license.</i></p>



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1. INTRODUCTION

Despite ongoing eradication efforts, the persistent high number of corruption cases demonstrates the difficulty in identifying and preventing it. This demonstrates the involvement of government and corporate entities in various forms of corruption. According to data from the Corruption Eradication Commission (KPK) as of May 31, 2022, the business sector exhibits a high level of corruption, particularly in bribery, and many private organizations are impacted by bribery and gratuities (Mulyono & Monokwari, 2016).

This situation underscores the importance of proactively detecting corruption in business activities. Therefore, the public expects transparency in government financial management to be a primary focus for auditors. As a measure of government performance, the public desires an effective

internal oversight and development system to ensure activities run safely and in accordance with applicable regulations (Rahayuningsih & Widhiyani, 2019).

According to Sinurat (2022), auditors gain the trust of financial report users because they present audit information through reports and opinions that are beneficial to the organizations that need them. With high trust in financial reports, the public is required to pay attention to the quality of the audits performed. According to the Professional Standards for Public Accountants (2011), audit quality is achieved when it meets audit standards, which serve as a reference for the public in evaluating professional judgment regarding financial reports. Because this information forms the basis for decision-making by stakeholders, audit quality is crucial. The audit process is carried out in a focused manner and in accordance with established plans. Audit quality is an indicator of the success or failure of development in a region or city.

This study looks at how well audits are done by regional financial audit groups and local government bodies. Based on Minister of Home Affairs Regulation No. 8 of 2009, the inspectorate's job is to make sure all units get accurate information and perform regular audits and regional duties, acting as an internal auditor in the process (Kholifatul & Sari, 2021). Audits are expected to ensure that local government objectives are achieved without problems. The researchers conducted the study at the Pringsewu Inspectorate, which is one of the APIP, or Government Internal Supervisory Apparatus. The task of the city/district inspectorate is to carry out local government administration, which includes supervision based on regulations established by the local government. Pringsewu Regency is a relatively developed region, particularly in terms of educational and healthcare facilities, likely driven by the region's growing interest in learning. This has encouraged public infrastructure development, which accounts for a significant portion of the regional budget. Internal auditors are important for the growth and development in this area. But the quality of the audits done by the Pringsewu Regency Inspectorate is not good. This is because the inspectorate isn't able to spot problems or irregularities as well as they should. Because of this, there are issues with following laws and rules, along with dishonest activities and mistakes in how financial reports are made.

Audit evaluations are conducted based on several aspects, including compliance with audit standards, audit quality, internal efficiency, and compliance with applicable laws and regulations. According to the verdict of the panel of judges at the Lampung Regional Police Corruption Court (Tipikor) on January 10, 2025, corruption cases related to Land and Building Acquisition Tax (BPHTB) have had a negative impact on the state. One example of corruption occurred at the Al-Qur'an Recitation Development Institute (LPTQ) in 2022, where grant funds were disbursed through fictitious reports and overstated budgets. An independent audit conducted by Public Accountants Drs. Chaeroni & Rekan revealed very serious conditions, as reported by the official website of the Pringsewu District Attorney's Office Intelligence. Many cases occurring in local governments involving government processes have the potential to have significant impacts if not handled seriously. These cases are important signs of economic growth, both in the country and in specific regions. This matches the goal of the Government Internal Supervisory Apparatus (APIP), which is to offer good financial services. So, when an auditor does an audit, they need to have the right skills and knowledge to do the job properly. Maulana (2020) and Ariyani (2019) I looked into how an auditor's skill level affects the quality of their work. The findings indicated that when auditors are more skilled, the quality of their audits tends to be better. However, Tina's (2022) research showed that competence had only a small impact on audit quality. Therefore, researchers should continue this research.

According to Saifudin et al. (2022), several competency indicators influence audit quality, including compliance with audit and accounting standards, perceptions of the government, and increased auditor proficiency. Therefore, in conducting audits, auditors must be competent, both in conducting the audit and in conducting it professionally. The higher the auditor's competency, the higher the audit quality achieved.

Another factor influencing audit quality is religious belief. Religion is a process individuals use to determine whether something is good, bad, or ugly, which hinders auditors from reaching

accurate conclusions. According to (Sari, 2022), moral sanctions or religious beliefs influence the quality of audits produced by auditors. Auditors with strong religious beliefs can uphold their integrity and professionalism, resulting in objective and credible audit opinions. However, according to research presented by (Lumban Gaol, 2019), religious beliefs negatively impact audit quality. This study shows that even though respondents have low levels of religiosity, their audit quality is still very good. Therefore, researchers need to continue this research.

This study uses moderator variables to deal with past mixed findings about how competence and religiosity affect audit quality. Moderator variables help clarify the relationship between the main factors being studied, making it easier to understand how they connect (Majid et al., 2021). This study also (Rozi et al., 2022) Using audit time limits as a moderator is based on attribution theory. This theory examines how individuals explain the reasons behind others' or their own actions, which are caused by internal factors such as traits, character, and so on.

According to (Dewi & Jayanti, 2021), external attributes, such as time budget, can influence an individual's performance evaluation. Audit time budget pressure affects auditor performance and the stress that arises when performing tasks. Tight time and budget constraints, as illustrated by Sososutikno (2003) and Kelley (2016), show that excessively tight time budgets can reduce audit quality. Therefore, audit time has the potential to moderate (strengthen or weaken) the impact of auditor competence and religious beliefs on audit quality. Furthermore, auditors must identify discrepancies and provide information that can assist them.

Competence has a positive effect on audit quality. This is different from what other research has found by Tina (2022), which found that competence negatively impacts audit quality. auditing. Furthermore, according to research (Hairuddin, 2022) Regarding religious beliefs, religious beliefs have a positive impact on audit knowledge. This is different from research conducted by (Lumban Gaol, 2019) which found that religiosity has a negative impact on audit quality. Furthermore, research (Budanti & Ni Putu Ayu Mirah Mariati, 2024) found that audit time has a negative impact on audit quality, while research (Shintya et al., 2016) found that audit time has a positive impact; in addition, audit time can also increase or even decrease the level of auditor religiosity (Zam & Rahayu, 2014). Previous research has shown mixed results. Therefore, the goal of this study is to find real evidence of this difference. Based on the table above, the researcher plans to do a more detailed study titled "The Effect of Competence and Religious Beliefs on Audit Quality with the Auditor's Role as a Moderator (Case Study in Pringsewu Regency)".

Auditor competence is positioned as a critical factor for enhancing audit quality because auditors with higher skills, knowledge, and experience tend to produce audits that are more objective and reliable. Religious values serve as an ethical and moral foundation that strengthens auditor integrity, encouraging auditors to uphold honesty and professionalism in their duties. Together, these factors are essential to address integrity challenges in public sector audits, which are prone to corruption and misconduct. Their synergy increases public trust in financial reports and promotes transparency and accountability in government financial management.

Time pressure is a significant concern because local government auditors often face tight deadlines to complete audits. This pressure can affect auditor performance and may reduce audit quality if not properly managed. The study finds that time pressure positively moderates the relationship between auditor competence and audit quality, meaning competent auditors can work more effectively under time constraints. Conversely, time pressure diminishes the positive influence of religious values on audit quality, as strict deadlines might impair auditors' ability to fully apply ethical considerations derived from their religiosity.

2. RESEARCH METHODS

This study examines how competence and religious beliefs influence audit quality, with auditor time serving as a moderating factor. The research was conducted at the Pringsewu Regency Inspectorate, and the participants were the inspectors who work there. Data was gathered using questionnaires. The study took place between May and June 2025. There were 42 auditors in the population of the study. A census method was used, meaning everyone in the population was included. The main tool

used was a questionnaire. The study used a quantitative method and collected primary data. For data analysis, SPSS version 23 was used.

3. RESULTS AND DISCUSSION

Validity Test

Table 1. Validity Test

Variables	Goods	R count	R Table	Information
Competence	K.1	0.901	0.304	Valid
	K.2	0.956	0.304	Valid
	K.3	0.942	0.304	Valid
	K.4	0.932	0.304	Valid
	K.5	0.969	0.304	Valid
	K.6	0.950	0.304	Valid
	K.7	0.962	0.304	Valid
	K.8	0.942	0.304	Valid
	K.9	0.967	0.304	Valid
	K.10	0.951	0.304	Valid
Nilaii Religiusitas	NR 1	0.363	0.304	Valid
	NR2	0.428	0.304	Valid
	NR 3	0.469	0.304	Valid
	NR4	0.636	0.304	Valid
	NR 5	0.661	0.304	Valid
	NR6	0.712	0.304	Valid
	NR 7	0.454	0.304	Valid
	NR8	0.444	0.304	Valid
	NR 9	0.505	0.304	Valid
	NR10	0.518	0.304	Valid
	NR 11	0.546	0.304	Valid
	NR12	0.493	0.304	Valid
Time Budget Pressure	TA.1	0.457	0.304	Valid
	TA.2	0.379	0.304	Valid
	TA.3	0.733	0.304	Valid
	TA.4	0.592	0.304	Valid
	TA.5	0.767	0.304	Valid
	TA.6	0.842	0.304	Valid
	TA.7	0.825	0.304	Valid
	TA.8	0.589	0.304	Valid
	TA.9	0.721	0.304	Valid
	TA.10	0.761	0.304	Valid
	TA.11	0.753	0.304	Valid
	TA.12	0.441	0.304	Valid
	TA.13	0.714	0.304	Valid
	TA.14	0.861	0.304	Valid
	TA.15	0.813	0.304	Valid
	TA.16	0.772	0.304	Valid
Quality Audit	KA.1	0.923	0.304	Valid
	KA.2	0.943	0.304	Valid
	KA.3	0.939	0.304	Valid
	KA.4	0.931	0.304	Valid
	KA.5	0.930	0.304	Valid
	KA.6	0.951	0.304	Valid
	KA.7	0.955	0.304	Valid
	KA.8	0.916	0.304	Valid
	KA.9	0.935	0.304	Valid
	KA.10	0.932	0.304	Valid
	KA.11	0.964	0.304	Valid
	KA.12	0.913	0.304	Valid

Source: SPSS output processed by researchers , 2025

This shows the results of the calculation of all statements on the Consumer Behavior variable with a calculated r value $> r$ table 0.304, so it can be stated that the statement instrument on this variable is valid. Auditor competence significantly affects audit quality because auditors equipped with sufficient knowledge and expertise are able to conduct audits according to professional standards, resulting in objective, truthful, and trustworthy audit findings. This enhances the accuracy and transparency of financial reports, leading to effective financial oversight and prevention of corruption at the regional level. The findings support attribution theory, linking audit quality directly to auditor competence.

Reliability Test

Reliability testing checks how reliable and consistent research tools are. A test is seen as reliable if the Cronbach's Alpha score is higher than 0.60. The results of these reliability checks are listed in the table below.

Table 2. Reliability Test Results

Variables	Cronbach Alpha	A = 0.60	Information
Competence	0.987	0.60	Reliable
Religious Values	0.987	0.60	Reliable
Time Budget Pressure	0.753	0.60	Reliable
Audit Quality	0.938	0.60	Reliable

Source: SPSS output processed by researchers, 2025

Looking at table 3, all the variables have different Cronbach's Alpha scores that are higher than 0.060, which means the questions in the research questionnaire are reliable.

Classical Assumption Test

Normality Test

Table 3. Normality Test Results

Model	Kolmogorov-Smirnov		
	Statistics	Df	Signature
Unstandardized Residues	0.106	40	0.200

Source: SPSS output processed by researchers, 2025

The test for normality using the Kolmogorov-Smirnov method gave a result of 0.200. Because this number is bigger than the 5% significance level, it shows that the data is normally distributed.

Multicollinearity Test

Table 4. Multicollinearity Test Results

Model	Tolerance	VIF	Information
Competence (X ₁)	,522	1,915	Does Not have Multicollinearity
Religiosity Value (X ₂)	,943	1,061	Does Not Have Multicollinearity
Time Budget Pressure (Z)	,515	1,942	Does Not Have Multicollinearity

Source: SPSS output processed by researchers, 2025

The multicollinearity test results show that all variables have VIF values of 0.10, which means there is not a strong connection between the independent variables. Therefore, the data does not have multicollinearity.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results

Model	T	Signature	Information
Competence (X ₁)	-1,743	0.089	No Heteroscedasticity
Religiosity Value (X ₂)	-,352	0.727	No Heteroscedasticity

Model	T	Signature	Information
Time Budget Pressure (Z)	,675	0.503	No Heteroscedasticity

Source: SPSS output processed by researchers , 2025

The test for heteroscedasticity has a significance value higher than 0.05. This indicates that the data does not show heteroscedasticity, meaning the residuals from one data point are not significantly different from the residuals of another.

Multiple Linear Regression

Table 6. Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standard Coefficient	T	Signature
	B	Standard Error	Siamese fighting fish		
(Constant)	-49,807	2,940		-16,943	.000
Audit Quality	56,944	2,213	,906	25,726	.000
Religious Values	.037	.040	,227	3,936	.005
Time Budget Pressure	1.18	.038	,113	3.123	.003

Source: SPSS output processed by researchers , 2025

The multiple linear regression equation obtained based on the table above is: $Y = 49.807 + 56.944X_1 + 0.037X_2 + 1.18Z$. From the equation above, it can be seen that the constant value of 49.807 indicates that if all variables are zero, the total predicted value of audit quality is 49.807. Although this value is unlikely, this constant is the starting point of the regression line that forms the basis for calculating the prediction of the dependent variable. Hypothesis Testing

Coefficient of Determination Test (R^2)

Table 7. Results of the Determination Coefficient Test (R^2)

Model	R	R Square	Adjusted R Squared	Standard error of estimate
1	.986	.971	.969	1.40227

Source: SPSS output processed by researchers , 2025

Looking at the test results, the R value is 0.986, showing a very strong connection between the variables in the regression model. The R squared value is 0.971, meaning that 97.1% of the changes in the dependent variable can be explained by the independent variables in the model. The estimated standard error value of 1.40227 indicates the level of linear regression error.

T-Test (Partial)

Table 8. Results of the t-test (partial)

Variables	Number of T	T Table	Significance value	Information
Competence	25,726	2,028	.000	Accepted
Religious Values	3,937	2,028	.005	Accepted
Competence *Time Budget	8,304	2,028	.000	Accepted
Religious Values * Time Budget	-1,740	2,028	.090	Rejected

Source: SPSS output processed by researchers , 2025

Based on the table above, the description of the t-test results obtained is as follows: a) The first hypothesis, H_1 , is accepted, which means that having competence has a positive effect on the quality of audits. This conclusion is supported by the statistical results. The t-statistic was 25.726, which is higher than the t-table value of 2.028, and the significance level was 0.000, which is less than 0.05; b) The second hypothesis (H_2) is accepted because religiosity was found to have a positive effect on audit quality. The t-test resulted in a t-statistic of 3.937, which is higher than the critical value of 2.028, and the significance level is 0.005, showing that the relationship is statistically significant; c) Hypothesis H_3 suggests that time budget pressure strengthens the connection between competence and audit quality. The results support this idea. When we looked at how these factors

interact, we found a t-statistic of 8.304, which is significant at the 0.05 level. This means that when auditors are under time pressure, their level of competence has a stronger positive effect on the quality of their audit work; d) Unlike what H₄ suggested, the study did not find a statistically significant link between time budget and religiosity. The p-value was 0.090, and the t-statistic was -1.740, which means there's not enough evidence to support the idea that time budget pressure affects how religiosity influences audit quality. Therefore, H₄ is rejected.

Discussion

The Effect of Net Profit Margin on Financial Performance

Impact of Competence on Audit Quality

The first idea suggests that having skills and knowledge helps make audits better. This study shows that the Pringsewu Regency Inspectorate has been able to improve the quality of their audits. Auditors who keep learning and gain more experience are more likely to create fair and honest audits. This study's findings support the attribute theory, which states that the level of audit quality can be linked to the auditor's level of competence. When an auditor demonstrates high competence (long-term knowledge and understanding), the public and related parties will undoubtedly contribute high-quality audit results to the auditor's work. Compared with research conducted by (Zam & Rahayu, 2014), Widiyani (2015), Falatah (2018), Rosyada (2019), and (Sudarta, 2022), the results of this study indicate that competence has a positive influence on audit quality.

The Impact of Religious Values on Audit Quality

Both hypotheses suggest that religious beliefs can have a positive effect on the quality of audits, and this idea is supported by the study. The research shows that when auditors are more religious in their work, they are more likely to follow the principles of truth and fairness, and they stay true to the ethical guidelines. This study supports Agency Theory, which says that auditors want to give accurate feedback about financial information, but there is often a conflict between these goals and the ethical principles they follow. So, the connection between the moral values that come from religious beliefs and the quality of audits is very important. The results of this study agree with previous research by Syarhayuti (2016), Falatah (2018), Syamsuriana et al. (2019), and Widhiyani et al. (2019), which all found that morality—especially when linked to religious beliefs can improve audit quality.

Audit Quality Moderated by Time Budget Pressure

According to the third idea, there is a positive link between the time spent on an audit and the level of competence when it comes to the quality of the audit. This means that the more time is spent on an audit, the more influence competence has on the overall quality of the audit. This means that as auditors spend more time on their work, they are better able to produce high-quality results. The findings of this study back up the idea that certain conditions can affect a person's ability to do their job well. In this case, audit time helps internal auditors at the Pringsewu Regency Inspectorate use their skills more effectively to achieve better audit quality. These results match the findings of Arrizqy (2016), who found that managing time well can lead to improved audit quality.

The Influence of Religious Values on Audit Quality Moderated by Time Budget

The fourth hypothesis states that audit quality is affected by audit time, which influences religious beliefs. However, the results of this study indicate that the interaction between audit budget and religious beliefs actually negatively impacts audit quality. This means that even if auditors have high levels of religiosity, audit time budget pressure consistent with that level of religiosity cannot optimally improve audit quality. Auditors may be expected to participate in long, high-quality audit processes, or expedite the audit process to reduce time constraints, which can help strengthen the audit's adherence to religious principles at every step of the audit. The implementation of an audit time budget that demands efficiency appears to place auditors in a situation where ethical performance is significantly lower based on religious beliefs. This is in line with the findings of Hutabarat (2012), who stated that moral reasoning—which can be interpreted as

a reflection of religious beliefs—can improve audit quality even when time constraints are severe. Therefore, this study suggests that during stressful audit budget periods, auditors may experience difficulties in upholding audit integrity based on their religious beliefs, which can negatively impact audit quality.

4. CONCLUSION

Competence helps make an audit better. This is shown by a t-value of 4.298 and a significance level of 0.000, which is less than 0.05. This means that when auditors are more skilled, the quality of their audit tends to be better. Religious values also help improve audit quality. Auditors who have strong religious beliefs are more likely to provide better audit quality, as shown by a t-value of 3.937 and a significance level of 0.005, which is also less than 0.05. The time budget for an audit helps strengthen the effect of competence on audit quality. This is supported by a t-test of 3.123 with a significance value of 0.003 (less than 0.05). This means that when auditors are under time pressure, being competent helps them work more efficiently, which leads to better audit quality. However, when time pressure is high, it can actually hurt the positive effect of religious beliefs on audit quality. This is shown by a t-test of -2.467 with a significance value of 0.018 (less than 0.05). This suggests that tight time limits can stop religious values from helping improve audit quality as much as they would under less pressure. This research contributes to strengthening public accountability by emphasizing the importance of enhancing auditor competence and reinforcing religious values as ethical foundations within government audits. Considering time budget pressure as a moderating factor, the study provides insights into the necessity of effective audit time management to optimize auditor skills and ethical conduct, thereby improving audit quality and promoting transparent public financial governance. The research outcomes are highly relevant and can serve as a reference for other local governments in Indonesia to improve their internal audit systems. Focusing on improving auditor competence, strengthening religiosity as a moral compass, and managing audit time pressure can help local governments enhance audit quality. This supports better governance, reduces corruption risk, and fosters financial accountability across regions.

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