Archives of Business Research – Vol. 13, No. 06
Publication Date: June 17, 2025
DOI:10.14738/abr.1306.18958.
Tinyase, K. O., Ocansey, E. O. N. D., & Asamoah, F. O. (2025). The Moderating Role of Auditor Experience in The Relationship Between Audit Pressure and Audit Quality. *Archives of Business Research, 13*(06). 90-108.

The Moderating Role of Auditor Experience in the Relationship Between Audit Pressure and Audit Quality

Kwaku Ohemeng Tinyase
Department of Accounting and Finance,
Valley View University, Oyibi, Accra, Ghana

Evans O. N. D. Ocansey, PhD (Corresponding Author)
ORCID: 0000-0002-5176-1809
Department of Accounting and Finance,
Valley View University, Oyibi, Accra, Ghana

Felix Oppong Asamoah, PhD
Department of Accounting and Finance,
Valley View University, Oyibi, Accra, Ghana

ABSTRACT

Audit-related corporate failures have raised concerns about the quality of audit practices. For several scholars, audit time pressure remains a primary determinant of audit quality, although there is debate regarding the critical role of auditors' experience. While studies have aimed to understand this interplay, most research originates from high-income nations, which limits empirical evidence in resource-constrained contexts like Ghana. This study explores the moderating role of auditor experience in the relationship between audit time pressure and audit quality in Ghana, an emerging economy. A cross-sectional research design was employed, with data collected from a diverse sample of 350 audit practitioners in Accra, Ghana, using a self-administered online questionnaire. The measurement model was validated using confirmatory factor analysis, and the hypothesised relationships were tested using linear regression and moderation analysis. The findings reveal that audit time pressure has a significant positive effect on audit quality when considered independently. However, when auditor experience is introduced, the effect of audit pressure becomes negative and statistically insignificant, while auditor experience shows a strong positive and significant relationship with audit quality. Furthermore, the interaction between audit pressure and auditor experience is positive and significant, indicating that auditor experience moderates the relationship between audit pressure and quality. Specifically, as auditor experience increases, the positive effect of audit pressure on audit quality increases. This study pioneers enquiries into the drivers of audit quality in sub Sahara Africa, particularly in the investigation of the role of auditor experience in addressing the effects of time pressure. These findings contribute to the understanding of how auditor attributes function as strategic resources under constrained conditions in emerging economies and provide insights for audit firms and regulators on the importance of investing in professional development to enhance auditor expertise.

Keywords: Audit quality, Audit pressure, Auditor experience, Emerging economies, Audit failures, Corporate failures, Audit time pressure.

INTRODUCTION

The complexities of modern financial systems are shaped by evolving globalisation, which has birthed new global market integrations, frequent cross-border transactions, diversification of business operations, and intricate supply chain and financial reporting systems (Atseye et al., 2022; Ruda & Kraus, 2024; Sudarshan, 2025). Business organisations operate under multiple regulatory frameworks, deal with diverse accounting standards, and face higher risks related to fraud, currency fluctuations and governance. As organisations navigate this heightened scrutiny and evolving compliance framework, the role of auditing has shifted from a routine function to a critical safeguard of financial integrity (Alqudah et al., 2023; Doris & Olaoye, 2024; Ogunsola et al., 2021). Consequently, audit quality and its relevant factors have become a principal concern for stakeholders.

However, audit quality, the degree to which an audit complies with recognised professional standards, is often compromised by alarming deficiencies (Owusu-Afriyie et al., 2024; Rahman, 2024). Numerous high-profile corporate collapses have been linked to deficiencies in auditing, where auditors either neglected or inadequately addressed financial discrepancies (Olubusola et al., 2024). Ernst & Young's failure to identify misleading transactions played a role in the 2008 collapse of Lehman Brothers, while its lack of oversight in the 2020 Wirecard scandal resulted in one of Europe's significant financial frauds (Olubusola et al., 2024). Similar cases have occurred across sub-Saharan Africa (SSA), where poor audit function has been linked to corporate failures in Nigeria and banking crises in Ghana (Appiah-Konadu et al., 2022; Nyarkoh, 2022). In these areas, the audit function is threatened by weak enforcement, limited auditor independence, and underdeveloped regulatory frameworks (Akinduko, 2023; Blessing, 2024). These challenges often result in audit failures with economic implications, exposing weaknesses in audit practices and highlighting the need for increased scrutiny, accountability, and ethical rigor.

While institutional and regulatory weaknesses contribute significantly to poor audit outcomes, it is worth considering the various institutional and situational pressures on auditors that can also undermine performance and overall quality. One such critical factor is audit time pressure, defined as the constraints placed on auditors to complete audit tasks within limited timeframes, often due to strict reporting deadlines, client demands, or internal goals for cost efficiency (Darmawan, 2023; Isam AL-Qatamin, 2020). These pressures may compel auditors to hasten critical procedures, reduce the scope of testing, or excessively rely on prior-year work without adequate verification (Bisogno, 2022; Darmawan, 2023). Although audit professionals must ensure that financial statements are free from material misstatements and fairly presented, time constraints impair the auditor's capacity. This diminished ability to exercise professional scepticism and judgment heightens the likelihood of undetected errors and fraud (Ciconte et al., 2025; Hamshari et al., 2021; Juliana et al., 2021). Consequently, audit reports often exhibit insufficient documentation, incomplete audit procedures, and non-compliance with auditing standards. Ultimately, audit quality is compromised, resulting in reduced depth, accuracy, and defensibility of the findings.

Given the significant impact of time pressure on audit quality, the literature has often debated the importance of certain personal characteristics of auditors that can be critical in mitigating the negative effects of time pressure on audit quality. Many scholars have argued that

URL: http://doi.org/10.14738/abr.1306.18958

professional expertise is indispensable for maintaining audit quality, especially amid extreme time constraints and complex audit engagements (Alsughayer, 2021; Biduri et al., 2021; Chen et al., 2017; Sonu et al., 2019). One characteristic of interest is auditor experience, which has emerged as a principal factor which influences how auditors may respond to highly demanding audit environments (Apriliyani et al., 2025; Kurniawan, 2023).

Auditor experience, developed through years of exposure to varied audit scenarios, industry-specific challenges, and rigorous professional development, enhances auditors' ability to exercise sound judgement, maintain professional scepticism and prioritise risks effectively (Friska & Agustia, 2025; Li, 2022; Mustika, 2023). Scholars recognise that amid tight delivery schedules, highly experienced auditors are often better equipped to streamline procedures, apply situational reasoning, and manage institutional pressures without compromising standards (Chen & Yang, 2024; Sewpersadh, 2025; Tetteh et al., 2023). However, less experienced auditors may struggle to manage client and institutional expectations and competing demands, leading to rushed conclusions and overlooked discrepancies (Biduri et al., 2021; Lannai, 2024). Theoretical support for these observations emanates from the resource-based view (RBV) Barney et al. (2021), which posits that organisational performance is driven by unique, valuable, and inimitable resources, such as professional experience (Davis & DeWitt, 2021; Mailani et al., 2024).

Several studies have attempted to explore the interplay between audit time pressure, auditor experience, and audit quality. AL-Qatamin (2020) established a correlation between time pressure and premature sign-offs, which negatively impacted audit quality. Meidawati and Assidiqi (2019) reported that auditor competency, ethics, and time constraints positively influence audit quality, suggesting that experienced auditors are better equipped to handle time limitations. Darmawan and Safiq (2022) established that work experience does not directly impact audit quality; however, competence and professional scepticism developed through experience are critical factors for ensuring audit quality.

Collectively, these studies suggest that while time pressure remains a challenge, auditor experience can act as a crucial buffer, allowing auditors to uphold quality even under constrained conditions. Therefore, it can be argued that auditor experience may serve as a moderating factor, helping auditors regulate the negative relationship between audit pressure and audit quality. By drawing on past knowledge, expertise, and honed analytical skills, experienced auditors can preserve the integrity of the audit process and quality outcomes, even when the allotted time is limited.

Despite the growing research interest in the relationship between audit time pressure, auditor experience, and audit quality, several critical gaps remain. While there is a consensus that time pressure threatens audit quality, the influence of auditor experience is empirically inconsistent. Some studies indicate that experience enhances professional judgment and mitigates time constraints (Chen, 2017; Hendar & Harahap, 2023; Sonu, 2016), whereas other studies reveal no significant moderating effect (Achlauchi, 2024; Biduri, 2021). Achlauchi (2024) notes that while increased time pressure correlates with enhanced audit quality, indicated by reduced abnormal accruals, auditor experience does not significantly affect this correlation. Similarly,

Biduri (2021) concludes that although due professional care enhances audit quality, auditor experience serves more as a predictor than as a moderator.

Additionally, much of the existing research on the interrelationship between audit time pressure, auditor experience, and audit quality originates from advanced economies, leaving empirical gaps and limiting the applicability to high-pressure, resource-constrained cases in emerging economies. Again, while the RBV offers a strong foundation for understanding organisational resources, it lacks sufficient adaptation or application in the audit quality literature, particularly regarding individual attributes such as auditor experience under time pressure in emerging economies. These gaps highlight the need for context-specific research that examines how auditor attributes moderate audit quality outcomes in challenging institutional and situational contexts.

This study contributes to both theory and practice by offering fresh insights into the moderating role of auditor experience in the relationship between audit time pressure and audit quality in Ghana, an emerging economy. By pinning this study on the RBV, the findings advance the theoretical understanding of how individual auditor attributes function as strategic resources under constrained conditions. This study enhances the empirical discourse by addressing inconsistencies in prior research regarding the influence of auditor experience on fostering desired audit quality outcomes.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Resource-Based View

This research is grounded in the Resource-Based View (RBV), as articulated by Barney (1991). Barney posited that organisations achieve a sustainable competitive advantage by effectively utilising internal resources that possess value, rarity, inimitability, and non-substitutability. Auditor experience, defined by years of work experience and professional qualifications, serves as a valuable resource that improves auditors' technical competence, judgment, and capacity to handle complex audit tasks. In audit environments marked by significant time constraints due to substantial workloads and stringent deadlines, audit quality often deteriorates, especially regarding adherence to auditing standards and the calibre of audit documentation. This study posits that experienced auditors can mitigate this adverse effect, as informed by the Resource-Based View (RBV). Their accumulated expertise allows for more effective navigation of time constraints, adherence to professional standards, and the maintenance of high-quality documentation. Auditor experience functions as a strategic internal resource that mitigates the effects of audit time pressure on audit quality.

Audit Time Pressure and Audit Quality

Samagaio et al. (2025) found that time pressure significantly reduces the quality of audit practices, especially in environments where auditors operate under weak ethical standards. This study utilised partial least squares structural equation modelling to illustrate that ethical culture is both influential and necessary for promoting professional scepticism. Ethical culture influences the relationship between time pressure and audit quality; however, time pressure does not directly impact scepticism. This suggests that organizational values may alleviate specific adverse effects related to time pressure in audits. AL-Qatamin (2020) performed a Pearson correlation analysis in a Jordanian context, revealing that time pressure leads to

URL: http://doi.org/10.14738/abr.1306.18958

premature sign-offs, thereby compromising audit integrity. Pietsch and Messier (2017) emphasised the psychological basis of these findings, arguing that environmental stressors, such as time constraints, affect information processing and judgment. Persellin et al. (2019) substantiated this claim by citing that the decline in audit quality is associated with high workload and pressure. Broberg et al. (2017) presented a cost-benefit perspective, indicating that limited time resources necessitate auditors to balance quality with financial efficiency, leading to a conflict between professional standards and commercial goals.

Ayu Amalia et al. (2019) discuss this perspective, indicating that while time pressure can adversely impact audit quality, its effects are context-dependent. Istianah and Akbar (2024) asserted that under controlled conditions, audit quality may be preserved, suggesting that institutional factors and audit planning can alleviate risks related to pressure. The findings suggest that the influence of time pressure on audit quality is contingent on ethical culture, auditor discretion, and contextual controls. The relationship between auditor time pressure and audit quality is not definitively established, as it is influenced by multiple factors that shape auditors' perceptions and reactions to stress. Yan and Xie (2016) argue that although time pressure can increase work-related stress, such stress typically does not compromise audit quality, given that the audit environment is appropriately managed. The research indicates that stress significantly impairs audit quality during auditors' interactions with new clients, as demonstrated by decreased familiarity and efficiency. This indicates that the negative impact of time pressure is especially significant in complex or unfamiliar audit engagements. Based on this synthesis, this study hypothesises that:

- *H_1: There is a negative relationship between audit time pressure and audit quality.*

Auditor Experience and Audit Quality

Empirical literature has repeatedly demonstrated that auditor experience substantially improves audit quality. Sultana et al. (2019) discovered that seasoned audit committee members, assessed by tenure, age, and multiple directorships, exhibit a positive correlation with diminished discretionary accruals, signifying high audit quality. Sonu et al. (2019) indicate that seasoned audit partners, especially within non-Big 4 companies, deliver superior audit quality, which is ascribed to their expertise. Chen et al. (2017) indicates that auditors' international experience is associated with improved audit results, including reduced accruals and increased forecast precision. Conversely, Ocak and Can (2019) assert that auditors with governmental expertise may impede audit quality because of their aggressive conduct and inefficiencies. Biduri et al. (2021) posit that experience does not modulate the relationship between audit determinants and quality; instead, it functions as a direct predictor of quality. Alsughayer (2021) and Mahmud et al. (2024) similarly illustrate that factors like auditor ethics, competence, and experience jointly impact audit results. Lannai (2024) emphasised that auditor experience moderates the influence of task complexity on audit judgment, alleviating its adverse effects. These studies highlight that auditor experience significantly enhances audit effectiveness; however, it is influenced by the environment and professional background. This study posits that

- *H_2: There is a positive relationship between auditor experience and audit quality*.

Auditor Experience Moderating Role in The Relationship between Audit Time Pressure and Audit Quality

As argued by previous studies, auditor experience is directly correlated with audit quality and substantially affects the role of contextual factors, including time pressure, on audit outcomes. Biduri (2021) concluded that time budget pressure does not directly affect audit quality; instead, the study revealed that auditor experience acts as a moderating variable, indicating that experienced auditors may be more proficient in navigating audit constraints. Lannai (2024) provides solid evidence that auditor experience significantly affects the relationship between job complexity and audit judgment, but does not influence the effect of time constraints. This discrepancy highlights the potential conditional impact of expertise in high-workload stress situations. Alsughayer (2021) and Mahmud et al. (2024) assert that auditor competence and ethics, intrinsically linked to experience, augment professional judgment and audit dependability in high-pressure situations. The findings indicate that seasoned auditors, owing to their extensive knowledge, procedural expertise, and ethical foundation, are better equipped to manage time constraints, thereby maintaining audit quality. This study asserts that auditor experience may mitigate the negative impact of time budget pressure on the audit quality.

Accordingly, this study hypothesises the following

- *H_3: Auditor experience moderates the relationship between audit time pressure and audit quality*

Conceptual Framework

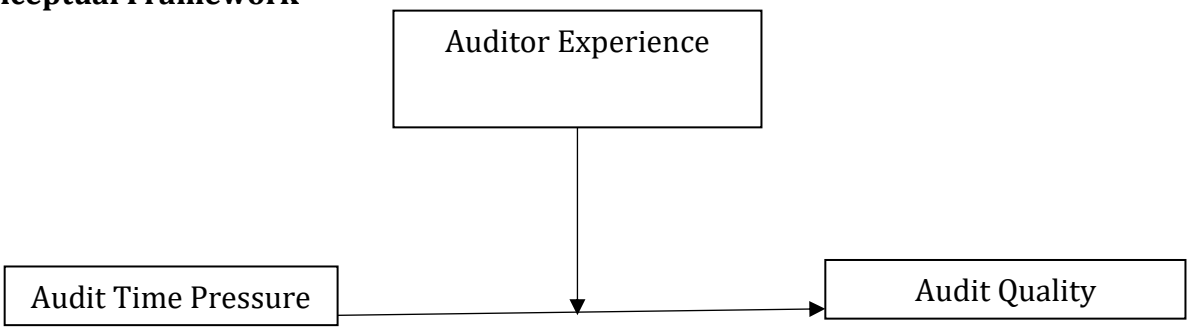

Figure 1 Researcher's conceptual framework

METHODOLOGY

Research Design

This study adopted a cross-sectional research design, which involved collecting data from a sample at a single point in time to assess the relationships between variables (Watson, 2015). This design was appropriate for assessing diverse auditors with varying experiences, their reactions to audit time pressure, and how it impacts their audit quality outcomes. This allowed for efficient data collection, as it provided a snapshot of the variables of interest, enabling the identification of patterns and correlations.

Research Population and Sampling

The study's population consisted of audit practitioners in Accra, Ghana, across various types, including internal, external, and government auditors. The selection of this diversified group was based on the aim of including auditors from various backgrounds and specialties, who encounter distinct obstacles and utilise distinctive approaches in their auditing practices.

URL: http://doi.org/10.14738/abr.1306.18958

Respondents were selected using purposive and convenience sampling procedures from a diverse demographic to ensure representation across various age groups. This combined sampling approach allowed us to access and select respondents with relevant characteristics for the study.

The sample size for this study was determined using Cochran's (1977) formula for an infinite population. This formula is particularly appropriate when the population size is large or unknown, and the objective is to estimate the proportions with a desired level of precision. Cochran's formula is expressed as follows:

$$n_0 = \frac{z^2 \cdot p.(1-p)}{e^2} \quad (1)$$

Where:

- n_0: Required sample size for an infinite population
- Z-value corresponding to 95% confidence = 1.96
- p: Estimated proportion of the population exhibiting the characteristic of interest = set at 0.5 for maximum variability
- e: Margin of error (precision)/ 5% = 0.05

Considering these assumptions, an estimated sample size of 385 participants was determined. However, the sample size was increased by 5% to account for invalid questionnaire responses and other issues which rendered questionnaire responses from the field invalid. Hence, a final sample size of 404 participants was targeted. According to Mundfrom et al. (2005), a sample size of at least 100 is needed to conduct factor analyses. Moreover, Hair et al. (1998) note that a sample size of 100 to 150 can be considered the minimum when using techniques such as structural equation modelling (SEM).

Data Collection Instrument

A self-administered online questionnaire was used to collect data. The questionnaire comprised two main sections. Section A focused on gathering relevant demographic characteristics from respondents, such as age, gender, auditor type, and rank.

Section B comprised three constructs measured using a 7-point Likert scale (1 – Strongly Disagree; 2 – Disagree; 3 – Somewhat Disagree; 4 – Neither Agree nor Disagree; 5 – Somewhat Agree; 6 – Agree; 7 – Strongly Agree). The Time Budget Pressure construct was measured using 10 items adapted from Broberg et al. (2017) and Nehme et al. (2022). Audit Quality construct was adapted from the Haapamäki and Sihvonen (2021) and Knechel et al. (2013) studies, measured using 10 items. The Auditor Experience construct was measured using five items adapted from Hussin et al. (2017).

Data Collection Procedure

Data were collected from the first week of January 2025 to the first week of February 2025. A cover letter containing the study objectives, researcher email, and study instructions was shared with the respondents. An online link containing the questionnaire was subsequently shared with respondents who agreed to participate in the study, ensuring anonymity. This

further ensured convenience in adapting to their work schedules. Respondents were reminded through phone calls and emails to complete the online survey to increase response rates and ensure the completeness of the responses.

Data Analysis

The study utilised the IBM Statistical Product and Service Solutions (SPSS Version 29) to perform data coding and descriptive statistics. Descriptive and reliability analyses were used to compute the means, standard deviations, and Cronbach's alpha of the constructs. The Kaiser-Meyer-Olkin and Bartlett's Test of Sphericity were also estimated. The reliability, validity, and internal consistency of each construct were evaluated following the 95% level of significance for regression coefficients, as set by Mardani et al. (2020). Fit indices such as the chi-square, comparative fit index, and Tucker-Lewis index were computed. The Analysis of Moment Structures (AMOS) was used to perform the confirmatory factor analysis and validity analysis of the items. Linear regression was used to test the relationships between audit time pressure, audit quality, and auditor experience. Furthermore, Hayes (2009) PROCESS macro techniques were used to estimate the moderating effect of auditor experience.

RESULTS

Respondents Demographic Profile

Of the estimated 404 participants targeted for this study, 350 responded validly, resulting in a response rate of approximately 86.4%. According to Sataloff and Vontela (2021), a response rate ranging from 40% to 75% is deemed acceptable for surveys; hence, the response rate in this study was deemed acceptable. Table 1 presents an overview of respondents' characteristics.

Table 1: Socio-Demographic Characteristics of Respondents

Variable	Category	Frequency (n)	Percentage (%)
Age Range	Under 25	66	18.9%
	25–34	54	15.4%
	35–44	58	16.6%
	45–54	72	20.6%
	55–64	48	13.7%
	65 or older	52	14.9%
	Total	***350***	***100.0%***
Gender	Male	132	37.7%
	Female	119	34.0%
	Prefer not to say	99	28.3%
Position/Title	Partner	45	12.9%
	Director	46	13.1%
	Manager	42	12.0%
	Senior Auditor	44	12.6%
	Staff Auditor	62	17.7%
	Internal Auditor	41	11.7%
	IT Auditor	40	11.4%
	Other	30	8.6%

URL: http://doi.org/10.14738/abr.1306.18958

Years of Experience	Less than 1 year	60	17.1%
	1–3 years	72	20.6%
	4–6 years	74	21.1%
	7–10 years	70	20.0%
	More than 10 years	74	21.1%
Type of Audit Firm	Big Four	88	25.1%
	Local	92	26.3%
	Government Audit Body	97	27.7%
	Other	73	20.9%
Audit Focus	Financial	64	18.3%
	Operational	49	14.0%
	Compliance	53	15.1%
	Information Systems	52	14.9%
	Forensic	41	11.7%
	Tax	42	12.0%
	Other	49	14.0%
Certification	CPA	55	15.7%
	CA	46	13.1%
	CISA	45	12.9%
	CIA	47	13.4%
	ACCA	45	12.9%
	None	69	19.7%
	Other	43	12.3%
Engagement Frequency	Monthly	73	20.9%
	Quarterly	71	20.3%
	Semi-annually	59	16.9%
	Annually	70	20%
	Other	77	22.0%
Education Level	Bachelor's	104	29.7%
	Master's	87	24.9%
	Doctorate/Professional	69	19.7%
	Other	90	25.7%
Audits Participated	1–5 audits	61	17.4%
	6–10 audits	68	19.4%
	11–20 audits	58	16.6%
	21–30 audits	75	21.4%
	More than 30 audits	88	25.1%

Descriptive and Normality Assessment of Data

During the initial data preparation phase, descriptive and normality statistics for each of the variables of the three latent constructs, Audit Time Pressure (TD1–TWP10), Audit Quality (CS1–QD5), and Auditor Experience (AE1–AE5), indicated that the data were statistically reliable and ready to be further analysed. The Mean scores were between 3.2 and 4.5, while the medians were near agreement, indicating respondent agreement and symmetrical distribution.

The standard deviations of all items were within the acceptable ranges of the latent constructs, indicating moderate variability. After performing the descriptive analysis, the normality test skewness values for all items lie between -1 and +1, and kurtosis values lie between -2 and +2, indicating normality. Although Audit Quality and Auditor Experience items have greater mean values, indicating strong agreement, all constructs qualify for parametric tests. These findings validate the suitability of the data for advanced statistical analyses, including exploratory and confirmatory factor analyses and structural equation modelling.

Table 2: Descriptive and Normality Assessment of Data

Variable	N	Min	Max	M	SD	Skewness	Kurtosis
TDP1	350	1	7	3.44	0.875	–0.770	1.548
TDP2	350	1	7	3.36	1.052	–0.702	0.496
TDP3	350	1	7	3.53	0.896	–0.997	1.678
TDP4	350	1	7	3.47	0.956	–0.787	1.102
TDP5	350	1	7	3.43	0.921	–0.846	1.454
TWP6	350	1	7	3.36	0.968	–0.861	1.007
TWP7	350	1	7	3.31	1.013	–0.824	0.679
TWP8	350	1	7	3.43	0.904	–0.839	1.432
TWP9	350	1	7	3.38	0.961	–0.872	1.069
TWP10	350	1	7	3.35	0.914	–0.685	1.246
CS1	350	1	7	3.42	0.851	–0.931	1.807
CS2	350	1	7	3.47	0.824	–1.036	2.132
CS3	350	1	7	3.61	0.854	–0.712	1.559
CS4	350	1	7	4.36	1.483	0.288	–0.855
CS5	350	1	7	4.26	1.411	0.301	–0.581
QD1	350	1	7	4.22	1.448	0.266	–0.709
QD2	350	1	7	4.24	1.465	0.204	–0.792
QD3	350	1	7	4.26	1.404	0.304	–0.573
QD4	350	1	7	4.25	1.442	0.266	–0.753
QD5	350	1	7	4.24	1.433	0.283	–0.702
AE1	350	1	7	4.28	1.319	0.145	–0.809
AE2	350	1	7	4.22	1.319	0.336	–0.422
AE3	350	1	7	4.41	1.482	0.172	–0.861
AE5	350	1	7	4.03	1.397	0.468	–0.379

The variables represent the key dimensions of the study: Time Pressure (TDP1–TWP10), Audit Quality (CS1–QD5), and Auditor Experience (AE1–AE5).

Reliability Analysis

This study performed a thorough reliability analysis to validate the internal consistency of the measurement model. EFA was employed to reveal latent factor structures, validated by the Kaiser-Meyer-Olkin (KMO) Measure of Sampling Adequacy and Bartlett's Test of Sphericity to assess the dataset's suitability for factor extraction. Cronbach's alpha was additionally computed for each construct to assess internal consistency, aiming for values that met or exceeded established reliability standards. The integrated analyses aimed to verify that the constructs were thoroughly evaluated, conceptually coherent, and suitable for additional inferential testing.

URL: http://doi.org/10.14738/abr.1306.18958

Exploratory Factor Analysis

The factor loadings in this study reflect the strength of the relationship between the observed variables (items) and their respective latent dimensions. Each variable corresponds to a key dimension: Time Pressure (TDP1–TWP10), Audit Quality (CS1–QD5), and Auditor Experience (AE1–AE5). For Time Pressure, items TDP1 to TWP10 showed varying loadings, with significant values observed across the components. Items such as TDP5 and TWP8 exhibited strong loadings of 0.918 and 0.601, respectively, highlighting their importance in capturing the influence of time pressure. The Audit Quality dimension, consisting of items CS1 to QD5, demonstrated loadings ranging from 0.622 to 0.862, suggesting a clear relationship with audit quality. Notably, item CS1 has a high loading of 0.862, indicating its significant impact on the audit quality factor. Finally, Auditor Experience (AE1–AE5) shows noteworthy loadings between 0.737 and 0.810, underscoring the strong association between these items and auditors' experience. These loadings confirm the relevance and significant connection of each variable to its corresponding latent dimension.

Table 3: Factor Analysis Table

	1	2	3
TDP1	**0.781**	0.272	-0.122
TDP3	**0.823**	0.225	0.069
TDP5	**0.918**	0.224	0.482
TWP6	**0.522**	0.383	0.192
TWP8	**0.601**	0.310	0.487
TWP10	**0.881**	0.225	0.133
CS1	0.094	**0.862**	0.033
CS2	0.013	**0.622**	0.065
CS4	-0.007	**0.789**	0.251
CS5	0.491	**0.842**	-0.348
QD1	0.233	**0.732**	0.252
QD2	0.015	**0.700**	0.024
AE1	0.275	0.172	**0.737**
AE2	-0.096	0.076	**0.756**
AE4	0.274	0.218	**0.708**
AE5	0.433	0.314	**0.810**

Extraction Method: Principal Component Analysis, Rotation Method: Varimax with Kaiser Normalisation , Rotation converged in 5 iterations, *The variables represent the key dimensions of the study: Time Pressure (TDP1–TWP10), Audit Quality (CS1–QD5), and Auditor Experience (AE1–AE5).*

KMO and Bartlett's Results

The KMO test determines how well the data are suited for factor analysis. That is, it is a test of sample size. The sampling adequacy test was computed for each variable in the model and for the entire model. Bartlett's Test of Sphericity tests the null hypothesis, H_0: the variables are orthogonal, that the original correlation matrix is an identity matrix, that is, the variables are uncorrelated and hence unsuitable for structure detection. The alternative hypothesis is H1: the variables are not orthogonal. They are correlated to the extent that the correlation matrix differs significantly from an identity matrix. A large significance value of less than 0.05 indicates that factor analysis is appropriate for the dataset. Therefore, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy and Bartlett's test of sphericity are essential tests for analysing

the appropriateness of data for factor analysis. They determine whether the data are suitable for detecting underlying factors and whether factor analysis can generate valid results. The KMO value of 0.937, as presented in Table 4, is excellent and reveals that the data are well suited for factor analysis. According to the commonly accepted criteria, values above 0.80 are good, and those above 0.90 are excellent. This suggests that the variables in the dataset were adequately intercorrelated and amenable to factor extraction, with minimal chances of sampling errors. Bartlett's test showed no significant correlations between the variables. A significant result ($p < 0.05$) in Bartlett's Test of Sphericity suggests sufficient relationships between the variables for factor analysis. In the present case, Bartlett's test yielded a chi-square statistic of 13855.724 with 990 degrees of freedom and a p-value of 0.000, which was highly significant. This result suggests that the correlation matrix is not an identity matrix; therefore, the variables possess strong relationships among themselves, which can be investigated by factor analysis. Together with the KMO value of 0.937, the significant result of Bartlett's test of sphericity ($p < 0.001$) shows that the data were exceptionally well-suited for factor analysis. The high correlations between variables suggest that factor extraction will yield interpretable and meaningful factors, which will offer useful information for subsequent analysis. Therefore, the data met the assumptions necessary for factor analysis.

Table 4: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		**0.937**
Bartlett's Test of Sphericity	Approx. Chi-Square	13855.724
	df	990
	Sig.	0.000

Results for Cronbach's Alpha

The results of the latent constructs in this study show that the Time Pressure construct, with six items, has a Cronbach's alpha of 0.89, indicating excellent internal consistency. Audit Quality, which also consists of six items, has an alpha of 0.89, reflecting strong reliability and suggesting that the items reliably measure the intended construct. Auditor Experience, despite being based on only four items, has an alpha of 0.83, which is well within the acceptable range. All constructs had Cronbach's alpha values above the acceptable threshold, confirming the reliability of the scales for further analysis.

Table 4: Cronbach's Alpha

Latent Construct	**Items**	**Cronbach's Alpha**
Time Pressure	6	0.89
Audit Quality	6	0.89
Auditor Experience	4	0.83

Validity Analysis

The measurement model was validated using CFA, which determines the factor structure and establishes that the observed variables represent the latent constructs. CFA involves the examination of factor loadings, construct covariances, and overall model fit indices. To ascertain convergent validity, the AVE and CR for every concept were computed, with AVE values greater than 0.50 and CR values greater than 0.70 considered acceptable. Discriminant validity was tested by comparing the square root of the AVE of each construct with correlations

URL: http://doi.org/10.14738/abr.1306.18958

with other components. These tests affirm the theoretical and empirical robustness of the model, making it suitable for structural modelling.

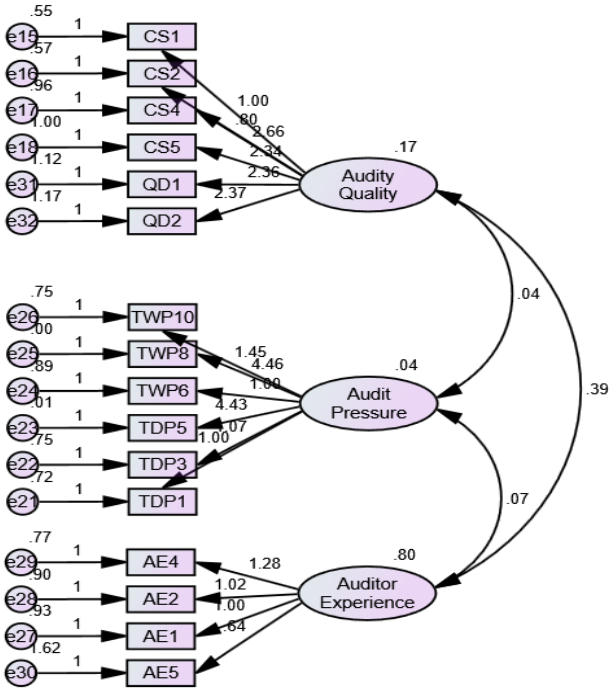

Figure 1: Measurement Model of the Constructs

Confirmatory Factor Analysis

Confirmatory Factor Analysis (CFA) is a statistical technique used to verify the factor structure of a set of observed variables and to test how well the measured variables represent the underlying constructs. It helps determine whether the data fit a hypothesised measurement model, making it an essential tool in structural equation modelling (SEM). In this analysis, various model fit indices were evaluated to assess the quality of the model in representing the data. These indices, including Chi-square, Goodness of Fit Index (GFI), Comparative Fit Index (CFI), Adjusted Goodness of Fit Index (AGFI), Tucker Lewis Index (TLI), and Root Mean-Square Error of Approximation (RMSEA), collectively provide a comprehensive evaluation of the model's fit. The following section presents the results of the CFA and interprets the model fit indices, demonstrating the model's adequacy in capturing the overall data structure.

Convergence Validity

Convergent validity is a key aspect of measurement model validation, with the expectation that multiple indicators of a single construct are strongly correlated with one another and with the theoretical construct. Convergent validity in this study was determined using Confirmatory Factor Analysis (CFA) via SPSS for structural equation modelling. Convergent validity checks the extent to which different measures of the same construct converge and whether they all measure the same latent variable. Convergent validity is essential for establishing that the construct is accurately reflected by its indicators and for discovering and addressing any unreliable or inconsistent items (Gefen et al., 2000). Convergent validity was assessed in this study using two major measures: Average Variance Extracted (AVE) and Composite Reliability

(CR). The Average Variance Extracted (AVE) refers to the proportion of the total variance of the observed indicators to that of the latent construct. This indicator measures the proportion of the total variance of the observed indicators explained by the latent construct. An AVE of more than 0.50 suggests that the latent construct explains more than 50% of the variance of its indicators and thus convergent validity (Hair et al., 2019). In this study, the AVE values were calculated for each construct to ensure that the latent variables explained a high proportion of the variability in their respective indicators, and hence confirmed that the constructs were well represented. Composite Reliability (CR) is a measure of the internal consistency of the indicators used to quantify a construct. It tests whether the items reliably represent the latent variable by analysing their factor loadings. As noted by Cheung et al. (2023), a CR value greater than 0.70 is acceptable, meaning that the items effectively and reliably measure the concept in question. In this study, CR values were considered for all constructs to ensure that they met or surpassed this requirement for the measurement model to be reliable and internally consistent.

Table 5: Convergence Validity

Latent Construct	No. of Items	AVE	Composite Reliability (CR)
Time Pressure	6	0.59	0.89
Audit Quality	6	0.58	0.89
Auditor Experience	4	0.57	0.83

Discriminant Validity

Discriminant validity is a critical measurement methodology standard in which constructs in a model are theoretically distinct and measure various aspects of the theoretical framework. It assesses the degree to which constructs are accurately distinguished, with each measuring a specific aspect of the framework without overlap with others. In the present study, discriminant validity was examined through the application of Confirmatory Factor Analysis (CFA) conducted using SPSS Amos. It utilised the Fornell-Larcker criterion, which involves comparing the square root of the Average Variance Extracted (AVE) for each construct with its correlations with all the other constructs. According to this criterion, a construct is said to have discriminant validity if the square root of its AVE is greater than its correlations with all other constructs. This approach ensures that each construct is more closely related to its indicators than to others' indicators and hence becomes more distinctive. The application of this criterion in the study provided strong discriminant validity evidence, verifying the theoretical distinctiveness of the constructs under study.

Table 6: Discriminant Validity

Construct	Time Pressure	Audit Quality	Auditor Experience
Time Pressure	**0.76**		
Audit Quality	0.43	**0.76**	
Auditor Experience	0.41	0.45	**0.75**

Model Fit Indices for CFA

These indices provide an estimate of the fit of the model to the data within the framework of structural equation modeling. The Chi-square (χ^2/df) ratio of 0.1635, which is much less than 5, indicates a superb model fit. The Goodness of Fit Index (GFI) of 0.957 and the Comparative

URL: http://doi.org/10.14738/abr.1306.18958

Fit Index (CFI) of 0.912 both exceeded the threshold value of 0.90, indicating a strong model fit. Although the Adjusted Goodness of Fit Index (AGFI) of 0.952 and the Tucker Lewis Index (TLI) of 0.911 are just over 0.90, they reflect an acceptable fit. The Root Mean-Square Error of Approximation (RMSEA) of 0.044 falls below 0.08, which is an acceptable fit. These indices reflect the model as fitting well with the data, as all but one criterion exceeded the recommended threshold. This shows that the model accurately reflects the underlying structure of the data.

Table 8: Model fit indices

Indices	Criteria	Results	Comment
Chi-square (χ^2/df)	< 5	0.1625	Excellent fit
Goodness of Fit Index (GFI)	> 0.80	0.937	Excellent fit
Adjusted Goodness of Fit Index (AGFI)	> 0.90	0.942	Acceptable fit
Comparative Fit Index (CFI)	> 0.90	0.912	Excellent fit
Tucker Lewis Index (TLI)	> 0.90	0.911	Excellent fit
Root Mean-Square Error of Approximation (RMSEA)	≤ 0.08	0.044	Acceptable fit

Direct and Moderation Analysis

The results of the moderation analysis revealed several key insights. In Model 1, audit pressure has a significant positive effect on audit quality (β = 3.104, t = 49.832, p < .001), explaining approximately 43.7% of the variance (R^2 = .437). This suggests that, on its own, higher audit pressure is associated with better audit quality. However, when auditor experience is introduced in Model 2, the effect of audit pressure becomes negative and statistically insignificant (β = –0.116, t = –0.799), while auditor experience shows a strong positive and significant relationship with audit quality (β = 0.845, t = 14.012, p < .001), with slightly lower explanatory power (R^2 = .382). In Model 3, the interaction between audit pressure and auditor experience is positive and significant (β = 0.076, t = 3.142, p < .001), indicating that auditor experience moderates the relationship between audit pressure and quality. Specifically, as auditor experience increases, the positive effect of audit pressure on audit quality increases. The model explains 42.3% of the variance (R^2 = .423), confirming the relevance of the moderating role of experience in this relationship.

Table 7: Moderation Effect of Auditor Experience on Audit Pressure and Audit Quality

Variable	Model 1 (Main Effect)	Model 2 (With Moderator)	Model 3 (Interaction Model)
Constant	0.785***(2.689)	0.734***(2.773)	4.301*** (6.874)
Audit Pressure (AP)	3.104*** (49.832)	–0.116 (–0.799)	
Auditor Experience (AE)		0.845*** (14.012)	–0.131 (–1.062)
AP × AE			0.076*** (3.142)
F-statistic	44.351	111.253	18.512
p-value (F-statistic)	< .001	< .001	< .001
R^2	.437	.382	.423
Adjusted R^2	.426	.371	.406

Table 8 summarises the hypothesis testing for the relationship between audit pressure, auditor experience, and audit quality. The results show that audit pressure has a positive relationship

with audit quality, auditor experience is positively associated with audit quality, and auditor experience moderates the relationship between audit pressure and quality.

Table 8: Summary of the hypothesis

Hypothesis	Statement	β	*t*	*p*	Decision
H1	There is a negative relationship between audit pressure and audit quality.	3.104	49.832	<.001	Rejected
H2	Auditor experience is positively associated with audit quality.	0.845	14.012	< .001	Accepted
H3	Auditor experience moderates the relationship between audit pressure and audit quality.	0.076	3.142	< .001	Accepted

DISCUSSIONS

This study evaluated the moderating influence of auditor experience on the correlation between audit pressure and quality. The results indicate that audit pressure is favourably correlated with audit quality, challenging the commonly held belief regarding the detrimental effects of time pressure. Moreover, auditor experience is favourably correlated with audit quality and considerably attenuates the link between audit pressure and audit quality. The findings indicate that increased audit pressure can improve audit quality when auditors have adequate experience because they are more capable of navigating the hurdles presented by time limitations.

The findings of this study enhance the current discourse on the impact of audit pressure and auditor experience on audit quality. While Achlauchi (2024) determined that time pressure does not substantially influence audit quality when considering auditor experience, the current study offers an alternative viewpoint, suggesting that time pressure may improve quality. This also indicates that seasoned auditors may have the ability to transform pressure into more concentrated and effective auditing methodologies. This stance aligns with Broberg et al. (2017), who contend that time pressure, when effectively managed through proper planning and bolstered by expertise, does not necessarily undermine the audit results. Samagaio et al. (2025) similarly recognised that while intense pressure and deficient ethical climates can compromise audit quality, auditors with considerable experience are more adept at managing these obstacles. Sultana et al. (2019) emphasise the reinforcing effect of experience, demonstrating a positive correlation between audit committee experience and audit quality and highlighting the significance of professional judgment developed over time. However, not all forms of experience provide the same outcome. Ocak and Can (2019) demonstrate that auditors with prior government experience often conduct audits at a reduced speed, display increased aggressiveness in their evaluations, and show lower effectiveness in detecting discretionary accruals, suggesting that such backgrounds may hinder rather than enhance audit quality. Biduri et al. (2021) illustrate this intricacy, demonstrating that professional care substantially influences audit quality, whereas time budget constraints and independence do. Furthermore, auditor experience functions primarily as a predictive enhancer rather than a moderating factor. Alsughayer (2021) contends that auditor competence, integrity, and adherence to ethical standards are essential for ensuring audit quality, especially when supported by continuous training. Finally, Lannai (2024) concludes that although auditor experience significantly moderates the relationship between task complexity and audit

URL: http://doi.org/10.14738/abr.1306.18958

judgment, it does not mitigate the effects of time pressure, suggesting that experience does not consistently protect auditors from time constraints but remains essential in cognitively challenging audit situations.

Theoretically, the RBV argues that firms possessing unique, valuable, and inimitable resources, such as auditing experience, are more likely to attain superior performance. In this context, auditors' experience serves as a vital asset that allows organisations to manage the demands of stringent audit timelines without compromising quality. This is consistent with Sonu et al.(2019), who found that the expertise of audit partners positively correlates with audit quality. The present study indicates that auditor experience not only enhances audit quality directly but also moderates the impact of audit pressure, demonstrating how an intangible resource (experience), can alleviate the negative consequences of time constraints. This finding is corroborated by Lannai (2024), who illustrated that auditor experience influences the effect of task complexity on audit judgment. Consequently, auditors' expertise can be regarded as a strategic asset, prompting organisations to spend on cultivating seasoned auditors to improve audit quality, especially against stringent timelines.

CONCLUSION

This study evaluated the moderating role of auditor experience on the relationship between audit pressure and audit quality. The findings suggest that audit pressure can enhance audit quality when auditors have significant expertise. This substantiates the assertion that expertise functions as a strategic resource, allowing auditors to navigate time constraints more efficiently while maintaining the professional auditing standards. The findings have significant implications for audit firms and regulators, emphasising the necessity of investing in ongoing professional development and organised mentorship programmes to enhance expertise within audit teams. This research also provides a basis for subsequent studies examining the relationship between different forms of audit experience, such as industry-specific, tenure-based, or role-specific experience, and the influence of various stressors on audit quality in varying organisational contexts or industries.

References

Achlauchi, A. (2024). *Time and quality: The effect of auditor experience on audit performance under pressure* [Dissertation, Tilburg University]. https://www.proquest.com/openview/065d3981b097f9559e520f8f91869a8a/1?cbl=486537&pq-origsite=gscholar

Adogla-Bessa, D. (2019, September 2). *Four auditors sanctioned over bank closures*. https://citinewsroom.com/2019/09/four-auditors-sanctioned-over-bank-closures/

Alodat, A. Y., Al Amosh ,Hamzeh, Khatib ,Saleh F. A., & Mansour, M. (2023). Audit committee chair effectiveness and firm performance: The mediating role of sustainability disclosure. *Cogent Business & Management*, *10*(1), 2181156. https://doi.org/10.1080/23311975.2023.2181156

AL-Qatamin, K. I. (2020). The impact of time pressure on the audit quality: A case study in Jordan. *IOSR Journal of Business and Management*, *22*(1), 08–16.

Alsughayer, S. A. (2021). Impact of auditor competence, integrity, and ethics on audit quality in Saudi Arabia. *Open Journal of Accounting*, *10*(4), Article 4. https://doi.org/10.4236/ojacct.2021.104011

Angsoyiri, D. (2021). The effect of ownership structure and audit quality on firm performance. *International Journal of Multidisciplinary: Applied Business and Education Research*, *2*(2), Article 2. https://doi.org/10.11594/ijmaber.02.02.01

Ayu Amalia, F., Sutrisno, S., & Baridwan, Z. (2019). Audit quality: Does time pressure influence independence and audit procedure compliance of auditor? *Journal of Accounting and Investment*, *20*(1). https://doi.org/10.18196/jai.2001112

Biduri, S., Hermawan, S., Hariyanto, W., & Ningdia, E. W. (2021). Auditor experience as moderator on audit quality in creating qualified financial statements. *AKRUAL: Jurnal Akuntansi*, *13*(1), 14–25. https://doi.org/10.26740/jaj.v13n1.p14-25

Broberg, P., Tagesson, T., Argento, D., Gyllengahm, N., & Mårtensson, O. (2017). Explaining the influence of time budget pressure on audit quality in Sweden. *Journal of Management & Governance*, *21*(2), 331–350. https://doi.org/10.1007/s10997-016-9346-4

Chen, X., Dai, Y., Kong, D., & Tan, W. (2017). Effect of international working experience of individual auditors on audit quality: Evidence from China. *Journal of Business Finance & Accounting*, *44*(7–8), 1073–1108. https://doi.org/10.1111/jbfa.12257

Ciconte Iii, W. A., Leiby, J., & Willekens, M. (2025). Where does the time go? Auditors' commercial effort, professional effort, and audit quality. *Journal of Accounting Research*, *63*(1), 255–317. https://doi.org/10.1111/1475-679X.12569

Darmawan, P. P., & Safiq, M. (2022). The effect of competence, work experience, professional scepticism and time budget pressure towards audit quality. *Soedirman Accounting, Auditing and Public Sector Journal (SAAP)*, *1*(1), Article 1. https://doi.org/10.32424/1.saap.2022.1.1.8109

Hendar, F. A. C., & Harahap, D. Y. (2023). The influence of time budget pressure, auditor experience, and auditor competence on audit judgment. *Kajian Akuntansi*, *24*(2), 376–387.

Istianah, I., & Akbar, R. (2024). A systematic review of factors influencing audit quality in public sector organizations.

Lannai, D. (2024). Enhancing audit judgment: The role of auditor experience in moderating task complexity and time budget pressure. *Seybold Report Journal*, *19*(3), 101–114. https://doi.org/10.5110/77. 1123

Mahmud, M. D. B., Quilim, C. A., & Hasan, L. (2024). Effect of auditor ethics, audit experience, and auditor motivation on internal audit quality. *Shafin: Sharia Finance and Accounting Journal*, *4*(1), Article 1. https://doi.org/10.19105/sfj.v4i1.12772

McClam, J. M. (2023). *Impact of audit time pressure on audit quality* [Doctoral thesis, Liberty University].

Meidawati, N., & Assidiqi, A. (2019). The influences of audit fees, competence, independence, auditor ethics, and time budget pressure on audit quality. *Jurnal Akuntansi Dan Auditing Indonesia*, 117–128. https://doi.org/10.20885/jaai.vol23.iss2.art6

Ocak, M., & Can, G. (2019). Do government-experienced auditors reduce audit quality? *Managerial Auditing Journal*, *34*(6), 722–748. https://doi.org/10.1108/MAJ-12-2017-1756

Olubusola, O., Daraojimba, O. H., Ajayi-Nifise, A. O., Falaiye, T., & Mhlongo, N. Z. (2024). : A USA *Finance & Accounting Research Journal*, *6*(2), 146–158. https://doi.org/10.51594/farj.v6i2.785

Persellin, J. S., Schmidt, J. J., Vandervelde, S. D., & Wilkins, M. S. (2019). Auditor perceptions of audit workloads, audit quality, and job satisfaction. *Accounting Horizons*, *33*(4), 95–117. https://doi.org/10.2308/acch-52488

Samagaio, A., Francisco, P. M., Felício, T., & Matos, P. V. (2025). The relationship between time pressure, ethical culture and audit quality. *Management Decision*, *ahead-of-print*(ahead-of-print). https://doi.org/10.1108/MD-04-2024-0870

Sataloff, R. T., & Vontela, S. (2021). Response rates in survey research. *Journal of Voice*, *35*(5), 683–684. https://doi.org/10.1016/j.jvoice.2020.12.043

Sheikh, F. (2024). *Challenging accounting fraud and the corporate psychopath accountant through blockchain technology* [Doctoral thesis, Salford]. https://www.proquest.com/openview/4cdd0ab859f31e285e675d1f0e9e2b89/1?cbl=2026366&diss=y&pq-origsite=gscholar

Sonu, C. H., Choi, Ahrum, Lee, Joonil, & Ha, W. (2019). Audit partner's length of audit experience and audit quality: Evidence from Korea*. *Asia-Pacific Journal of Accounting & Economics*, *26*(3), 261–280. https://doi.org/10.1080/16081625.2016.1242428

Sultana, N., Singh, H., & Rahman, A. (2019). Experience of audit committee members and audit quality. *European Accounting Review*. https://www.tandfonline.com/doi/abs/10.1080/09638180.2019.1569543

Watson, R. (2015). Quantitative research. *Nursing Standard*, *29*(31). https://doi.org/10.7748/ns.29.31.44.e8681

Yan, H., & Xie, S. (2016). How does auditors' work stress affect audit quality? Empirical evidence from the Chinese stock market. *China Journal of Accounting Research*, *9*(4), 305–319. https://doi.org/10.1016/j.cjar.2016.09.001

Nehme, R., Michael, A., & Haslam, J. (2022). The impact of time budget and time deadline pressures on audit behaviour: UK evidence. *Meditari Accountancy Research*, *30*(2), 245–266. https://doi.org/10.1108/MEDAR-09-2019-0550/FULL/XML

Broberg, P., Tagesson, T., Argento, D., Gyllengahm, N., & Mårtensson, O. (2017). Explaining the influence of time budget pressure on audit quality in Sweden. *Journal of Accounting in Emerging Economies, 7*(1), 110-124.

Hair, J.F., Anderson, R.E., Tatham, R.L., & Black, W.C. (1998). *Multivariate data analysis* (5th ed.). Prentice-Hall.

Mundfrom, D. J., Shaw, D. G., & Ke, T. L. (2005). Minimum sample size recommendations for conducting factor analyses. *International journal of testing*, *5*(2), 159-168. https://doi.org/10.1207/s15327574ijt0502_4

Haapamäki, E., & Sihvonen, J. (2021). Research on international standards on auditing: Literature synthesis and opportunities for future research. *Journal of International Accounting, Auditing and Taxation,* 35, 37-56.

Knechel, W. R., Krishnan, G. V., Pevzner, M., Shefchik, L. B., & Velury, U. (2013). Audit quality: Insights from the academic literature. *Auditing: A Journal of Practice & Theory, 32*(Supplement 1), 385-421.

Mardani, A., Kannan, D., Hooker, R. E., Ozkul, S., Alrasheedi, M., & Tirkolaee, E. B. (2020). Evaluation of green and sustainable supply chain management using structural equation modelling: A systematic review of the state of the art literature and recommendations for future research. *Journal of cleaner production*, *249*, 119383.

Hayes, A. F. (2009). Beyond Baron and Kenny: Statistical mediation analysis in the new millennium. *Communication monographs*, *76*(4), 408-420.

Hussin, M. H., Faizal, M., & Husin, N. M. (2017). The effect of auditor experience on the relationship between time budget pressure and audit quality. *Asian Journal of Accounting and Governance, 9*, 25-38.