

The Influence of Competency, Independence and Time Pressure on Audit Quality

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Abstract— This study was prompted by audit errors found in the 2018 financial reports of PT Garuda Indonesia Tbk at KAP Kasner Sirumapae and KAP Tanubrata, Sutanto, Fahmi, Bambang, and Partners. Its aim is to assess the partial and combined impacts of competence, independence, and time pressure on audit quality. Competence represents auditors' essential knowledge and expertise in conducting audits, while independence signifies their unbiased stance when issuing opinions, free from external influences. Time pressure refers to the agreed-upon deadlines between clients or service users and auditors for completing audit tasks. Audit quality measures the auditors' capability to identify irregularities within a company's financial systems and report them in accordance with applicable standards. This research adopts a descriptive method using a quantitative approach. Primary data were gathered through questionnaires distributed to KAPs in Bandung City registered with SIKAP BPK RI. The findings reveal that competence, independence, and time pressure individually exert partial influences on audit quality. Collectively, these factors significantly impact audit quality.

Keywords— Competency, Independence, Time Pressure, on Audit Quality

I. INTRODUCTION

The Public Accountant profession holds a significant trust from the public. Beyond merely auditing a company's financial reports, Public Accounting Firms also guide companies in producing accurate and reliable financial statements, crucial for decision making.

The credibility of a company's financial reports undergoes evaluation by both internal management and external auditors. External auditors, being independent parties, assess the reliability of these reports. This role underscores the importance of the Public Accountant profession, which serves as a cornerstone for decision-making. Without the assurance of an independent auditor, company management cannot convincingly validate the reliability of their financial disclosures to external stakeholders (Mulyadi, 2014).

Competency, as defined by Sutrisno & Zuhri (2019), refers to the proficiency derived from skills, knowledge, and work ethics applied in the workplace, aligning with specific job requirements. Competency is pivotal, alongside independence, in influencing audit quality. Independence, per Mulyadi (2014), signifies freedom from external influences and

pressures, ensuring auditors maintain objectivity and honesty in their reporting. Upholding this independence is crucial to preserve public trust in the auditing profession and avoid compromising audit opinions.

In addition to competency and independence, time pressure also plays a critical role in audit quality. Wahyuni (2018) defines time pressure as the duration allocated by clients to auditors for conducting audits, aiming to prevent delays and ensure evidence collection aligns with audit objectives.

Recent audit discrepancies, such as those involving KAPs in Indonesia like PT. Garuda Indonesia Tbk, highlight the significance of audit quality. These incidents, such as those involving Public Accounting Firms Kasner Sirumapae and Tanubrata, Sutanto, Fahmi, Bambang, and Partners in the 2018 financial year, underscore issues in revenue recognition affecting PT. Garuda Indonesia Tbk's financial statements following agreements with PT. Mahata Aero Teknologi (Hidayati, 2019).

Given these considerations, this research aims to investigate whether competence, independence, and time pressure influence the audit quality of companies.

II. LITERATURE REVIEW

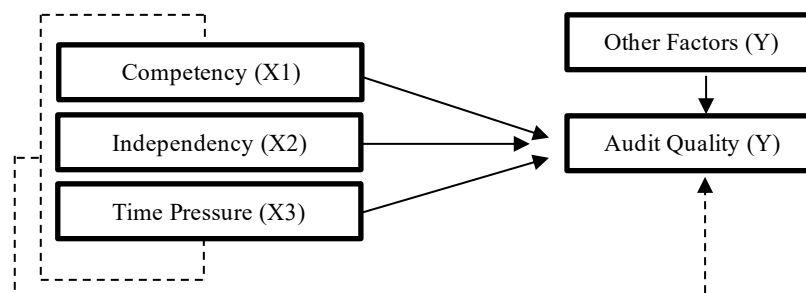


Figure 1. Research Framework

The Influence of Competency on Audit Quality

The theory underpinning the relationship between competency and audit quality in this research is derived from Sukrisno Agoes' theory (2013), which posits that competency refers to the skills and abilities necessary to perform a job effectively. A competent individual is capable of delivering high-quality outcomes.

This theory is substantiated by several studies, including research by Nugraha (2012), Endang Sri Utami (2015), Adinoto (2016), Winda et al. (2016), and Adhitya Khurniawan and Rina Trisnawati (2021). These studies assert that competency significantly influences audit quality as one of the independent variables.

The Effect of Independence on Audit Quality

According to Arens et al. (2016), independence is essential to ensure high audit quality. Independence encompasses both factual and appearance aspects and is vital for maintaining public trust and the credibility of financial reports. Existing standards and regulations are designed to protect auditor independence, which in turn enhances the auditor's ability to detect and report errors or irregularities effectively.

Research by Noviansyah and Fetri (2016), Putu and I Made Mertha (2017), I Dewa Ayu Dian Pratiwi et al. (2019), and Adhitya Kurniawan and Rina Trisnawati (2021) indicates that independence has a positive effect on audit quality.

III. RESEARCH METHODS

Independent Variables

Competency (X1) Competency refers to the skills and abilities required to carry out a job. A competent person can perform a job with high-quality results (Agoes, 2013). To measure the competency variable, indicators from Soekrisno Agoes (2013) are used, which include: (1) Knowledge, (2) Skills, and (3) Individual Behavior. All questions are measured on a Likert scale of 1 to 5.

Independence (X2) Independence is a mental attitude free from influence, not controlled by any party, and not dependent on other people. It also reflects the auditor's honesty in considering facts and their objective, impartial consideration in formulating and expressing their opinion. To measure the independence variable, indicators from Mautz & H.A (1961) are used, which include: (1) Programming Independence, (2) Investigative Independence, and (3) Reporting Independence. All questions are measured on a Likert scale of 1 to 5.

Time Pressure (X3) Time pressure is a condition indicating that the auditor must manage the allocated time or work within very strict and rigid time constraints (Sososutikno, 2003). To measure the time pressure variable, indicators from Sososutikno (2003) are used, which include: (1) Time Budget Pressure and (2) Time Deadlines Pressure. All questions are measured on a Likert scale of 1 to 5.

Audit Quality (Y) Audit quality refers to the likelihood that an auditor will detect and report any violations occurring in a company's accounting system when auditing its financial statements. This process is guided by auditing standards and the relevant public accountant code of ethics (Siboro, 2021). To measure the audit quality variable, indicators from Siboro (2021) are used, which include: (1) Reliability, (2) Responsiveness, (3) Assurance, and (4) Empathy. All questions are measured on a Likert scale of 1 to 5.

Population and Research Sample

According to Sugiyono (2019:126), a population is a generalization consisting of research objects or subjects that exhibit certain quantities and characteristics determined by the researcher, from which conclusions will be drawn. The population for this research comprises KAP (Public Accounting Firms) in Bandung City that are registered with the BPK RI Attitude.

The sampling method used in this research is total sampling, as described by Sugiyono. Total sampling is a technique where the entire population is sampled. The samples used in this research were auditors from 13 KAPs in Bandung City, totaling 59 auditors registered with the BPK RI Attitude, including KAP leaders, KAP partners, and auditors.

Research Sites

The location of this research is KAP in Bandung City, which is registered with the BPK RI Attitude. The details are as follows:

Table 1. List of KAPs registered with SIKAP BPK RI in Bandung City

No	Name of KAP	Address	Number of registered auditors
1	KAP AF. RACHMAN & SOETJIPTO WS.	Jl. Pasir Luyu Raya No.36, Bandung 40254	5 Persons
2	KAP Dr. AGUS WIDARSONO, S.E., M.Si., Ak., CA., CPA	Jl. Dakota 27-IRT005 RW 007 Kel. Sukaraja, Kec. Cicendo, Bandung 40175	3 Persons

No	Name of KAP	Address	Number of registered auditors
3	KAP CHRIS, HERMAWAN	Taman Kopo Indah II RC 12 RT.002 RW.012, Pasar Segar, Kab. Bandung 40225	3 Persons
4	KAP DJOEMARMA, WAHYUDIN & REKAN (PUSAT)	Jl. Dr. Slamet No.55 Bandung 40161	3 Persons
5	KAP JOJO SUNARJO & REKAN (CABANG)	Jl. Ketuk Tilu No.38, Turangga, Bandung 40264	7 Persons
6	KAP DR. KARSAM CPA	Jl. Fisioterapi No.69 Kel. Sekejati, Kel. Buah Batu, Bandung 40286	3 Persons
7	KAP KOESBANDIJAH, BEDDY SAMSI & SETIASIH	Jl. P.H. Hasan Mustafa No.58 RT 011 RW 013 Kel. Cikutra, Kec. Cibeunying Kidul, Bandung 40124	4 Persons
8	KAP KUMALAHADI, KUNCARA, SUGENG PAMUDJI DAN REKAN (CABANG)	Taman Cibaduyut Indah Blok B No.1 RT 008 RW 016 Kel. Cangkuang Kulon, Kec. Dayeuhkolot, Bandung 40239	3 Persons
9	KAP MOCH. ZAINUDDIN, SUKMADI & REKAN	Jl. Melong Asih No.69B Lantai 2 RT 007 RW 008 Kel. Cijerah, Kec. Bandung Kulon, Bandung 40213	5 Persons
10	KAP MOH WILDAN & ADI DARMAWAN (PUSAT)	Jl. Soekarno Hatta No.606 RT 001 RW 001 Kel. Sekejati, Kec. Buah Batu, Bandung 40286	4 Persons
11	KAP ROEBIANDINI & REKAN	Jl. Cikutra Baru VI No.49 Kel. Neglasari, Kec. Cibeunying Kaler, Bandung 40124	10 Persons
12	KAP SABAR & REKAN	Jl. Saturnus Utara No.4A RT 004 RW 011, Margahayu Raya Kel. Manjahlega, Kec. Rancasari, Bandung 40286	5 Persons
13	KAP Prof. Dr. H. TB HASANUDDIN, M.Sc. & REKAN	Metro Trade Center (MTC) Blok F No.29 Jl. Soekarno Hatta No.590	4 Persons
Total auditors of the city of Bandung registered in SIKAP BPK RI			59 Persons

Data Types and Sources

The type of data used in this research is primary data. Primary data was obtained by distributing questionnaires to each KAP in Bandung City registered with SIKAP BPK RI.

Method of Collecting Data

The data collection technique used in this research is a questionnaire. A questionnaire is a data collection method that involves giving respondents a set of questions or written statements to answer (Sugiyono, 2019). The respondents in this study were auditors working in 13 KAPs in Bandung City, registered with SIKAP BPK RI. The questionnaire given to respondents consists of a written list of questions prepared by the researcher.

The questionnaire was designed based on a Likert scale from 1 to 5, where: strongly agree (score 5), agree (score 4), neutral (score 3), disagree (score 2), and strongly disagree (score 1). Auditors were asked to place a checkmark (√) next to their chosen response.

Data Quality Test

Validity Test

The validity test measures the degree of accuracy between the data occurring on the research object and the data reported by the researcher (Sugiyono, 2019). According to

Ghozali (2009), the validity test determines whether a questionnaire is valid or not. A questionnaire is considered valid if the calculated r value is greater than the r table value. Conversely, it is considered invalid if the calculated r value is less than the r table value. The r table value is 0.254.

Reliability Test

According to Sugiyono (2019), the reliability test indicates the level of reliability, accuracy, thoroughness, and consistency of the indicators in the questionnaire. This test uses the Cronbach Alpha method. If the Cronbach Alpha value is greater than 0.60, the questionnaire is declared reliable or consistent. Conversely, if the Cronbach Alpha value is less than 0.60, the questionnaire is considered unreliable or inconsistent.

Classic Assumption Test

According to Purnomo (2017), the classic assumption test determines whether there is residual normality, multicollinearity, autocorrelation, and heteroscedasticity in the regression model. Meeting classical assumptions is necessary to obtain a regression model with unbiased estimates and reliable testing.

Normality Test

According to Ghozali (2018), the normality test checks whether the independent and dependent variables in the regression model have a normal distribution. This research uses the Kolmogorov-Smirnov method for the normality test. If the Kolmogorov-Smirnov probability value is greater than the significance value of 0.05, the data is normally distributed. Conversely, if the Kolmogorov-Smirnov probability value is less than the significance value of 0.05, the data is not normally distributed.

Multicollinearity Test

The multicollinearity test aims to determine whether the regression model finds a correlation between independent variables (Ghozali, 2018). The basis for decision-making in this multicollinearity test is: i. If the VIF value is < 10 or the Tolerance value is > 0.10 , then there is no multicollinearity in the variable. ii. If the VIF value is > 10 or the Tolerance value is < 0.10 , then the variable has multicollinearity.

Heteroscedasticity Test

According to Husein Umar (2013), the heteroscedasticity test is conducted to determine whether there is an inequality of variance from the residuals of one observation to another observation in a regression model. In this study, the probability value of the independent variable must exceed 0.05.

Autocorrelation Test

The autocorrelation test examines the relationship between the residuals of one observation and the residuals of other observations (Winarno, 2015). According to Ghozali (2018), the autocorrelation test aims to determine whether there is a correlation between confounding errors in period t and confounding errors in period $t-1$ (previously) in the linear regression model.

This research uses the Run Test method for autocorrelation testing. The Run Test is a non-parametric test used to determine whether the residuals indicate a high correlation. If the sig value exceeds 0.05, then the data does not indicate autocorrelation.

Hypothesis Testing

The hypothesis in this research uses multiple linear regression analysis methods.

Hypothesis testing is carried out to determine the influence and direction of the relationship between independent variables and the dependent variable.

Multiple Linear Regression Analysis Test

According to Sugiyono (2019), regression analysis is conducted when the researcher intends to predict the condition (rise and fall) of the dependent variable if one or more independent variables as predictor factors are manipulated (increased and decreased). The multiple linear regression formula in this research is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

Y : Audit Quality
X1 : Competency
X2 : Independency
X3 : Time Pressure
 α : Constant/intercept
 β : Regression Coefficient
e : The influence of other variables outside the specified model or errors/residues.

The t statistical test

The t statistical test aims to determine how much influence an independent variable individually has in explaining variations in the dependent variable (Ghozali, 2012). The t test utilizes the following formula:

$$T_{\text{count}} = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Information:

T_{count} : Table Distribution (table t)
N : Amount of data
R : Partial Correlation Coefficient
 r^2 : Coefficient of determination

To test this hypothesis, the F statistic is used with the following decision-making criteria:
i. If the probability value is greater than 0.05, then H_0 is accepted and H_a is rejected, indicating that the independent variables individually do not influence the dependent variable.
ii. If the probability value is smaller than 0.05, then H_0 is rejected and H_a is accepted, indicating that the independent variable individually influences the dependent variable.

F Test

The F test aims to determine the level of significance of the independent variables together (simultaneously) and to assess the accuracy of the regression used (goodness of fit). The F test is used to determine the fit of the regression model. If the calculated F value is greater than the F table value, or if the significant F value is smaller than 0.05, then the regression model is fit (Ghozali, 2012). The F test statistic is calculated as follows:

$$F_{\text{hitung}} = \frac{r^2/k}{(1-r^2)-(n-k-1)}$$

Keterangan:

r^2 : Coefficient of determination
N : Amount of Data
K : Number of Independent Coefficients

Coefficient of Determination Test

The coefficient of determination measures the extent to which the model can explain variations in the dependent variable. It is used to express the goodness of the regression model in predicting the dependent variable. The formula for the Coefficient of Determination is:

$$KD = r^2 \times 100\%$$

IV. RESULTS AND DISCUSSION

Validity Test

a. Competency Variables

The results of the competency variable validity test are as follows:

No. Item	R-Count	R-Table	Results
X1.1	0,254	0,591	Valid
X1.2	0,254	0,585	Valid
X1.3	0,254	0,637	Valid
X1.4	0,254	0,575	Valid
X1.5	0,254	0,475	Valid
X1.6	0,254	0,614	Valid
X1.7	0,254	0,620	Valid
X1.8	0,254	0,601	Valid
X1.9	0,254	0,596	Valid
X1.10	0,254	0,559	Valid

From the data above, the validity test shows that $r_{count} > r_{table}$, with the average value of r_{count} being greater than 0.254, indicating that the data for the competency variable is valid. Meanwhile, the reliability test shows a Cronbach's Alpha value > 0.60 , specifically $0.784 > 0.60$, indicating reliable data.

b. Independent Variables

The results of the validity test for the independent variables are as follows:

No. Item	R-Count	R-Table	Results
X2.1	0,254	0,719	Valid
X2.2	0,254	0,597	Valid
X2.3	0,254	0,763	Valid
X2.4	0,254	0,796	Valid
X2.5	0,254	0,775	Valid
X2.6	0,254	0,816	Valid
X2.7	0,254	0,722	Valid
X2.8	0,254	0,788	Valid

From the data above, the validity test indicates that the calculated r_{rr} value is greater than the $r_{rr-table}$ value (0.254), affirming that the data for the independence variable is valid. Additionally, the reliability test demonstrates a Cronbach's Alpha value exceeding 0.60, specifically $0.887 > 0.60$, indicating reliable data.

c. Time Pressure Variable

The results of the validity test for the time pressure variable are as follows:

No. Item	R-Count	R-Table	Results
X3.1	0,254	0,795	Valid

X3.2	0,254	0,716	Valid
X3.3	0,254	0,886	Valid
X3.4	0,254	0,891	Valid
X3.5	0,254	0,916	Valid
X3.6	0,254	0,477	Valid
X3.7	0,254	0,771	Valid

From the data above, the validity test indicates that the calculated rrr value is greater than the rrr-table value (0.254), affirming that the data for the time pressure variable is valid. Additionally, the reliability test demonstrates a Cronbach's Alpha value exceeding 0.60, specifically $0.897 > 0.60$, indicating reliable data.

Dependent Variable Audit Quality Variables

The results of the validity test for the audit quality variable are as follows:

Table 5. Audit Quality Variable Validity Test Results

No. Item	R-Count	R-Table	Results
Y1	0,254	0,624	Valid
Y2	0,254	0,702	Valid
Y3	0,254	0,577	Valid
Y4	0,254	0,523	Valid
Y5	0,254	0,549	Valid
Y6	0,254	0,736	Valid

From the data above, the validity test indicates that the calculated rrr value is greater than the rrr-table value (0.254), confirming the validity of the audit quality variable data. Meanwhile, the reliability test demonstrates a Cronbach's Alpha value exceeding 0.60, specifically $0.643 > 0.60$, indicating reliable data.

Reliability Test

Table 6. Reliability Test Results for Each Variable

No	Variable	N of Items	R Tabel (0,60)	Cronbach Alpha
1	Competency (X1)	10	0,60	0,784
2	Independency (X2)	8	0,60	0,887
3	Time Pressure (X3)	7	0,60	0,897
4	Audit Quality (Y)	6	0,60	0,643

The data above indicates that each variable is reliable, as evidenced by Cronbach's Alpha values exceeding 0.60.

Classic Assumption Test Normality Test

Table 7. Normality Test Results

		Unstandardized Residual
N		59
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.87412685
	Absolute	.160
Most Extreme Differences	Positive	.072
	Negative	-.160
Kolmogorov-Smirnov Z		1.226
Asymp. Sig. (2-tailed)		.099

The data in this study are normally distributed, as indicated by the significance level of $0.099 > 0.05$. This suggests that the data can be utilized for subsequent analysis.

Multicollinearity Test

Table 8. Multicollinearity Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	7.228	3.260		2.271	.031		
1 Competency	.192	.090	.322	2.125	.038	.420	2.379
Independency	.223	.090	.361	2.489	.016	.460	2.174
Time Pressure	.145	.054	.374	2.688	.009	.499	2.006

a. Dependent Variable : Audit_Quality

In the table above, the data shows that each independent variable has a Tolerance value > 0.10 and a VIF value < 10, indicating that each independent variable does not exhibit multicollinearity.

Heteroscedasticity Test

Table 9. Heteroscedasticity Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.001	2.134		.938	.353
1 Competency	.091	.059	.298	1.539	.129
Independency	.166	.059	.525	2.834	.060
Time Pressure	.057	.035	.284	1.598	.116

Based on the table above, it shows that the significance value for each independent variable is > 0.05, indicating that each independent variable data does not exhibit heteroscedasticity.

Autocorrelation Test

Table 10. Run Test Autocorrelation Test Results

Runs Test	
	Unstandardized Test
Test Value ^a	-.08792
Cases < Test Value	29
Cases ≥ Test Value	30
Total Cases	59
Number of Runs	32
Z	.396
Asymp. Sig. (2-tailed)	.692

Based on the results of the Run Test above, it produces an asymptotic significance value (Sig. 2-tailed) of $0.692 > 0.05$, indicating that the data does not exhibit autocorrelation.

Multiple Linear Regression Analysis

Table 11. Results of Multiple Regression Analysis

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.228	3.260		2.217	.031
1 Competency	.192	.090	.322	2.125	.038
Independency	.223	.090	.361	2.489	.016
Time Pressure	.145	.054	.374	2.688	.009

Based on the table above, calculations yield the following results:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

With Coefficients values:

$$Y = 7,228 + 0,192X_1 + 0,223X_2 + 0,145X_3 + e$$

T Test

Table 12. T Test Calculation Result

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.228	3.260		2.217	.031
1 Competency	.192	.090	.322	2.125	.038
Independency	.223	.090	.361	2.489	.016
Time Pressure	.145	.054	.374	2.688	.009

The significance value for the competency variable (X_1) is $0.038 < 0.05$, the significance value for the independence variable is $0.016 < 0.05$, and the significance value for the time pressure variable is $0.009 < 0.05$. Based on the table above, it can be concluded that hypotheses H1, H2, and H3 are partially accepted.

Simultaneous Test (F Test)

Table 13. F Test Calculation Results

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	179.809	3	59.936	16.182	.000 ^b
Residual	203.716	55	3.704		
Total	383.525	58			

a. Dependent Variable: Audit_Quality

b. Predictors: (Constant), Time Pressure, Independency, Competency

From the table above, it is evident that the significance value (Sig.) is $0.000 < 0.05$, and the Fcount value is $16.182 > 2.77$. Therefore, it can be concluded that H4 is accepted, indicating

that the variables Competence, Independence, and Time Pressure collectively influence Audit Quality.

Coefficient of Determination Test

Table 14. Coefficient of Determination Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.685 ^a	.469	.440	1.92456	2.385

Based on the output results above, it is observed that the Adjusted R Square value is 0.440, indicating that 44% of the variation in the Audit Quality variable (Y) is explained by the independent variables: Competence (X1), Independence (X2), and Time Pressure (X3). The remaining 56% of the variation is likely influenced by other variables.

DISCUSSION

The Influence of Competency on Audit Quality

H1 is supported statistically as the t-test findings demonstrate that the Competence variable significantly influences audit quality. When auditors possess high competency, it reflects positively in the audit outcomes (Victory & Pangaribuan, 2022).

The Effect of Independence on Audit Quality

H2 is statistically supported as indicated by the t-test findings showing that the Independence variable significantly influences audit quality. These results suggest that auditors' independence directly impacts the quality of their audits. This finding aligns with previous research by Putu and I Made Mertha (2017) and Putu and I Dewa Ayu Dian Pratiwi et al. (2019).

The Effect of Time Pressure on Audit Quality

H3 is statistically supported, indicating that the Time Pressure variable has a positive effect on Audit Quality. Time pressure placed on auditors by clients leads auditors to complete their audit tasks efficiently, though it may limit the depth of their audits in certain areas. This finding corresponds with the findings of Adinoto (2016).

The Influence of Competence, Independence, and Time Pressure on Audit Quality

H4 is statistically supported, demonstrating that the variables Competence, Independence, and Time Pressure collectively influence Audit Quality positively. Competent and independent auditors are more likely to produce high-quality audits despite time constraints, as they can effectively manage their time and maintain objectivity in their assessments.

V. CONCLUSION

Based on the results and the preceding discussion, the following conclusions are drawn:

- The Competence variable (X1) significantly influences Audit Quality (Y) with a probability value of $0.038 < 0.05$ and a calculated t-value of $2.125 > 2.004$.
- The Independence variable (X2) significantly influences Audit Quality (Y) with a probability value of $0.016 < 0.05$ and a calculated t-value of $2.489 > 2.004$.
- The Time Pressure variable (X3) significantly influences Audit Quality (Y) with a probability value of $0.009 < 0.05$ and a calculated t-value of $2.688 > 2.004$.
- Variables Competence (X1), Independence (X2), and Time Pressure (X3) collectively influence Audit Quality (Y).

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