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The impact of accountability pressure and time budget on the quality of audit services of independent auditors

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Abstract: Audit quality has always been a top priority in conducting audit work, as it is essential for maintaining stakeholder trust and addressing its complexities. This study examines how various auditor characteristics impact audit service quality. Primary data were collected in 2024 through a survey of 110 auditors working at independent audit firms, and the data were analyzed using SPSS 28 statistical software. The results indicate that auditor competence, independence, accountability, and time budget pressure all have a significant effect on audit service quality. Among these, auditor competence emerges as the most influential factor, followed closely by independence and accountability. This finding emphasizes the importance of competence and independence in ensuring high-quality audit work within a complex professional environment. Additionally, accountability and time budget pressure serve as catalysts that can influence whether the quality of work is high or low. From a practical perspective, these results suggest the need to enhance the quality of audit professionals and to implement mechanisms that ensure auditors maintain their independence.

Keywords: *Audit time budget pressure, Auditor accountability, Auditor independence, Auditor, Auditor capacity, Quality of audit services.*

1. Introduction

The quality of auditing and the factors influencing audit quality have always been subjects of vigorous debate in academic forums and media, especially following major corporate bankruptcies or financial frauds globally [1]. According to Francis [2] there is still no consensus on defining or measuring audit quality. DeAngelo [3] even argued that audit quality cannot be directly observed, making it difficult to measure accurately and objectively. Hence, the profession often proposes common standards to evaluate audit quality. By definition, audit quality is achieved when an auditor can identify material misstatements by applying Generally Accepted Auditing Standards and Principles (GAAP) that help to ensure the accuracy of the auditor's actions and report [4].

The effective and efficient application of GAAP in the auditing activities of auditors depends on professional competence, independence, professional judgment, a skeptical attitude, the auditor's risk assessment, and the quality of audit evidence [5]. These factors directly influence audit quality and help ensure its effectiveness. Meanwhile, factors that negatively impact audit quality have been highlighted in previous research, such as low or abnormal audit fees and limited audit performance outcomes, which adversely affect audit quality [6]. The presence of these factors indicates lower audit quality evidence.

From a cognitive perspective, a straightforward approach to achieving audit quality is to maintain and strengthen the factors that directly and positively influence audit quality while minimizing or eliminating those that negatively affect it. Audit failures still occur even when auditors fully meet and comply with professional standards. This undermines public trust in the auditing profession [7]. Consequently, perceptions of audit quality are also influenced and change over time. Therefore, the

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criteria and metrics used to measure audit quality must also evolve to reflect accurately what stakeholders expect from audit quality.

The results of empirical studies indicate that auditor characteristics such as professional competence, independence, a skeptical attitude, risk assessment outcomes, and the quality of audit evidence influence the assurance of audit quality. However, the impact of the following factors on audit quality yields mixed results: (i) the audit environment (including accountability pressure, time budget pressure, audit committee, and legal framework) and (ii) client characteristics (such as the auditor-client relationship, the significance of the client, and the audit tenure) [8].

Moreover, most studies on audit quality utilize measurement indicators related to audit outputs, such as the quality of financial reporting, the type of audit opinion, audit failures, and the quality of client earnings in developed countries. Therefore, this study aims to confirm the influence of individual auditor characteristics on the quality of audit services in the context of accountability pressure. These results contribute to enriching the debate on the determinants of audit quality based on the measurement of audit service quality.

2. Literature Review

Auditors' professional reputations always depend on stakeholders' trust, which is based on audit quality. Audit quality remains the most important audit requirement [5, 9]. Although initiatives from regulatory bodies and professional organizations influence the understanding and perception of audit quality, none have defined this term precisely.

From a professional perspective, audit quality is defined as compliance with professional standards [8]. This definition is based on the assumption that full adherence to professional standards will enable auditors to issue accurate audit opinions, thereby ensuring audit quality. However, this does not explain two typical cases: (i) professional standards may be limited as they do not meet the reasonable expectations of users of audit reports, and (ii) audit opinions may be inaccurate even while auditors fully comply with professional standards [7].

One of the widely recognized definitions of audit quality was provided by DeAngelo [3]. He stated that audit quality is the probability that a certain auditor will (i) detect misstatements in the client's accounting system and (ii) report those misstatements. According to this definition, audit quality depends on two factors: (i) the auditor's competence/capability to "detect misstatements" and (ii) the auditor's independence/objectivity to be willing to "report misstatements."

Although this analytical framework clearly understands audit quality, it does not indicate the differing expectations of users of audit reports regarding audit quality. Furthermore, the public finds it challenging to accurately assess the quality of audit work due to a lack of corresponding expertise. Therefore, the impact of audit outputs on the trust of users of audit reports is widely recognized by researchers as a common measure for evaluating audit quality.

According to Francis [2] audit quality ultimately depends on the quality of the audited financial statements. In this context, audit quality is measured based on two criteria: (i) when an auditor issues a "clean" audit opinion while the audited financial statements contain material misstatements or fraud, and (ii) when an auditor issues a "clean" opinion but the company subsequently files for bankruptcy within 12 months from the date of the audit report.

Francis [1] provides a useful model that can be viewed as a comprehensive framework for analyzing and assessing audit quality. It describes the factors influencing and the relationships among them concerning audit quality, following a process from the micro (inputs) to the macro (outputs) level to examine the factors affecting audit quality, similar to the subsequent analytical frameworks of IAASB [10] and PCAOB [11]. However, this analytical framework does not explain why, in practice, there can be instances of an "incorrect" audit report even when the auditor has conducted the audit in accordance with professional standards. The limitations of Francis [1] analytical framework include its failure to consider (i) the psychological-behavioral factors of auditors (accountability), (ii) economic factors, such

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as the application of professional judgment in the risk assessment model [12] and (iii) social factors, including the public's unreasonable expectations [13]. Furthermore, the analytical frameworks of Francis [1] and IAASB [10] do not provide criteria for eliminating "incorrect" audit reports.

Regarding the criteria and methods for measuring audit quality, Francis [2] notes that most empirical studies use a binary variable (correct/incorrect) to measure audit quality; however, this does not always accurately reflect the actual outcomes. He suggests that audit quality should be viewed as a continuous variable that ranges from "low" to "high". At the same time, it is necessary to minimize biased assessments of audit quality due to the unreasonable expectations of the public [13]. According to Francis [2] measuring audit quality by including the impact of audit outputs on the trust of clients and actual users is essential. Some common measures that determine the trust of audit clients include perceptions of reliability and satisfaction based on the audit firm's perceived independence, professionalism, and reputation. Based on this approach, the evaluation of audit quality must be contextualized within the quality of audit services provided to users. According to Sutton [14] there is no singular, universally accepted definition of audit quality or audit service quality due to the differing roles and perspectives among stakeholders, such as (i) external users, (ii) audit clients, and (iii) auditors.

Thus, while audit quality focuses on input factors, the audit process, and audit outcomes [1] to ensure that the audit meets its objectives and complies with professional standards, audit service quality emphasizes the experience and satisfaction of clients during the provision of audit services and the impact of audit results on public trust. From the above analysis, we identify the attributes of audit service quality used as measures, which include:

- Achieving audit objectives [1, 10];
- Meeting professional standards requirements [4, 10];
- Stakeholder satisfaction, such as meeting the needs of clients and users of audit reports [1]
- Reliable and useful audited financial reports: Meeting the public's reasonable expectations by detecting fraud and assessing the client's ability to continue as a going concern [2, 9].

2.1. Auditor Competence and Audit Service Quality

Personal competence is composed of knowledge, skills, and attitudes. In auditing, auditor competence is specified as knowledge, skills (experience and analytical skills), and a professional skepticism attitude [15]. Accordingly, the higher the auditor's competence, the higher the audit quality [16]. Auditor competence enables them to properly execute audit procedures, maintain independence, and have the fortitude not to compromise on regulatory violations, delivering high-quality audit results.

The research results of Christensen, et al. [17] indicate that investors place importance on auditor competence, viewing it as a key indicator of high-quality audit services. Similarly, Rajgopal, et al. [18] affirmed that competence is a standard for auditors to perform audit tasks accurately. According to Putria and Mardijuwonob [15] competent auditors provide higher-quality audit services, enhancing financial statement reliability. The positive relationship between auditor competence and audit quality has also been found in the results of most studies [19, 20]. Therefore, we formulate the research hypothesis:

H_1: Auditor competence positively influences the quality of audit services provided by audit firms in Vietnam

2.2. Auditor Independence and Audit Service Quality

Tepalagul and Lin [8] assert that auditor independence is crucial because it directly impacts audit quality. In agreement, Putria and Mardijuwonob [15] notes that auditors must be independent and not subject to any influence from clients in their audit activities or in reporting audit findings. Independence represents objectivity in forming audit opinions. Therefore, ethical principles require auditors to be independent in mindset, form, and professional competence to ensure that audit opinions are objective and reliable. Numerous empirical studies have demonstrated the positive impact of auditor independence

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on audit quality, even when certain threats to auditor independence arise, such as providing non-audit services or facing time pressure [21].

When auditors maintain their independence, they can make assessments and conclusions objectively, free from external factors such as client pressure or personal interests. This helps ensure that audit reports accurately reflect the enterprise's financial situation, thereby enhancing the reliability and transparency of financial information. Therefore, we propose the research hypothesis:

H_2: Auditor independence positively influences the quality of audit services provided by audit firms in Vietnam.

2.3. Auditor Accountability and Audit Service Quality

Accountability refers to diverse and complex relationships [22] and is understood and defined differently depending on the context [23]. Due to this complexity, there are many differing perspectives on the essence of accountability within the academic community. For instance, accountability is described as the interactive exchange between the accountable party regarding certain decisions and actions to the party to whom accountability is owed, along with the representative's capacity for remedy and punishment [24]. Accountability is commonly defined in auditing research as "…the implicit or explicit expectation that one may be called on to justify one's beliefs, feelings or actions to others" [25].

Research in auditing often examines accountability pressure on auditors concerning their judgment ability, the quality of auditor decisions, and audit outputs. Findings from several studies indicate that accountability can positively influence auditor inputs by increasing cognitive effort, enhancing the identification of more useful audit procedures [26] and improving auditor performance [27]. Furthermore, accountability also influences auditors' decisions and performance and certain decision characteristics. However, the effects of accountability are not always positive [28]. Similarly, Roohbakhsh and Kazemzadeh [29] argue that accountability improves the performance of auditors and facilitates the objective execution of audit tasks. This encourages auditors to conduct their work more thoroughly, minimizing fraudulent errors and enhancing independence. The studies by Furiady and Kurnia [16] and Zahmatkesh and Rezazadeh [19] provide evidence that accountability influences audit quality. When accountability pressure is present, it improves overall audit quality [28]. Therefore, we establish the hypothesis:

H_3: Accountability pressure positively influences the quality of audit services provided by audit firms in Vietnam.

2.4. Time Budget Pressure and Audit Service Quality

Time budget pressure refers to the time constraints arising from commitments due to allocating time resources to perform tasks. Audit firms always consider this factor, along with audit quality, when selecting their audit strategies [30]. Time budgets are intended not only to improve employees' work performance but also significantly affect audit costs, as many of these costs arise from the time spent on audits [31].

According to stakeholder and legitimacy theories, compliance with professional standards and adherence to ethical principles remain a top challenge under time pressure. This is because the allocated time affects the cognitive effort of auditors in designing and executing audit procedures [26] thereby impacting audit performance and quality. Time pressure, along with auditor competence, influences audit quality but in different directions, especially in the context of the auditing profession. From an individual perspective, some auditors may view time pressure as a motivation to focus on critical audit issues, thereby increasing their ability to make quality professional judgments and audit decisions. Research by Coram, et al. [32] and Sweeney and Pierce [33] indicates that time pressure positively affects audit quality. However, the study by Calocha and Herwiyanti [34] found no statistically significant evidence, while Broberg, et al. [35] presented contrary results, providing evidence that time pressure may lead to decreased audit quality because auditors do not have sufficient time to conduct audits prudently and meet professional standards. Therefore, we propose the research hypothesis:

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H_4: Time budget pressure in auditing positively influences the quality of audit services provided by audit firms in Vietnam.

3. Methodology

Research Data: The study uses a convenient sampling method to access and collect research data easily. The survey targets practicing auditors in audit firms approved to conduct audits for public interest entities.

To collect data, we adopt measurement scales from previous studies (Table 1) to ensure the validity and reliability of the scales and to compare results across different studies in varying contexts. The survey questionnaire is designed to include demographic information and consists of 20 scales measuring four independent variables and one dependent variable. We use a 5-point Likert scale: 1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Strongly Agree.

Table 1.
Description of variables.

No	Variables	Symbol	Measurement scale	Research
Independent variable				
1	Auditor competency	AC1	Capability	Lumban Gaol [36]
		AC2	Knowledge	
		AC3	Skill/experience	
		AC4	Attitude	
2	Auditor independency	AI1	Client importance,	Tepalagul and Lin [8]
		AI2	Non-audit services,	
		AI3	Auditor tenure	
		AI4	Client affiliation with audit firms	
3	Auditor accountability	AA1	Willing to work in the interest of users	Overman, et al. [22]
		AA2	have to comply with diligently and carefully	
		AA3	Be accountable to the users of the audit report	
		AA4	sufficient legimacy to oversee/evaluate audit work	
		AA5	Sufficient expertise to oversee/evaluate audit work	
4	Time budget pressure	TBP1	Timeliness	Lumban Gaol [36]
		TBP2	Target completion	
		TBP3	Time limit burden	
Dependent variable				
1	Audit service quality	ASQ1	Achieve audit objectives	Francis [1] and IAASB [10]
		ASQ2	Comply with professional standards	[4] and IAASB [10]
		ASQ3	Stakeholder satisfaction by meeting the needs of clients and users of audit reports	Francis [1]
		ASQ4	Reliable and useful audited financial statements	Dung [9]

Primary data was collected from September to December 2024 using a questionnaire sent to 200 auditors in various positions, resulting in 110 valid responses (a response rate of 55%). The number of reactions meets the criteria of being five times the number of observed variables, making it suitable for analysis [37].

Research Process: After collecting, processing, and cleaning the data, we conduct descriptive statistical analysis to provide an overview of the key characteristics of the research data, including gender, educational background, experience, job position, and professional certifications of the auditors. To achieve the research objectives, we perform (i) reliability assessment of the scales through Cronbach's Alpha coefficient, (ii) exploratory factor analysis (EFA) to determine the validity of the scales and variables after extraction, (iii) Pearson correlation analysis, and (iv) multivariate regression analysis and model fit testing.

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Research Model: Building on previous studies and aiming to evaluate the influence of various factors on audit service quality, we propose a research model from the auditor's perspective consisting of four independent variables: (i) auditor competence, (ii) auditor independence, (iii) auditor accountability, and (iv) time budget pressure, with the dependent variable being audit service quality. The proposed research model (Figure 1) is as follows:

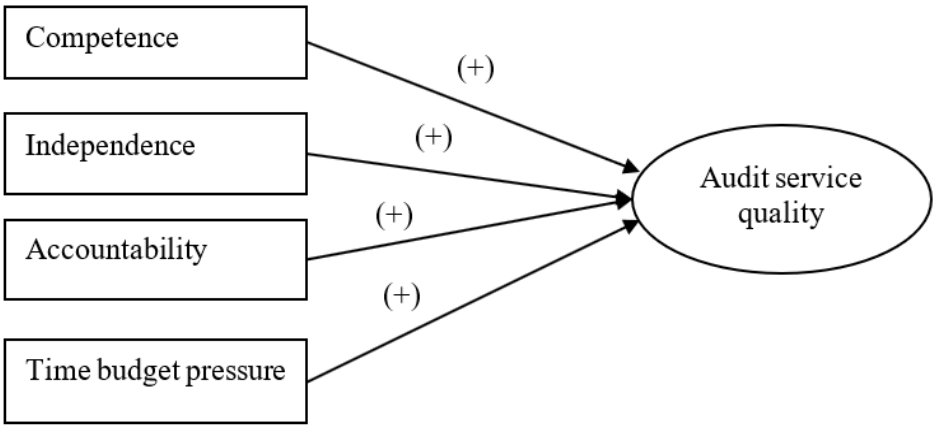

Figure 1.
Research model.

4. Research Results and Discussion

4.1. Descriptive Statistics

The data shown in Table 2 indicate that 60% of the research participants are female, while 40% are male. All participants have at least a university degree. The breakdown of their educational background includes 77 auditors (70%), 17 audit team leaders (15%), 12 audit managers (11%), and 4 audit directors (4%). Most participants have at least 1 year of work experience. The survey includes a diverse group of individuals with various positions and experience levels.

Table 2.
Descriptive statistics.

Characteristics		Sample (N=110)	
		Quantity	Percentage (%)
Gender	Male	45	41
	Female	65	59
	Total	110	100
Degree	Bachelor	93	88
	Master	17	12
	Total	110	100
Experience	Less than 1 year	13	12
	From 1 – less than 3 years	51	47
	From 3 – less than 5 years	17	15
	From 5 – less than 10 years	12	11
	10 years and over	17	15
	Total	110	100
Job title	Auditor	77	70
	Senior auditor	17	15
	Audit manager	12	11
	Director of auditing	4	4
	Total	110	100

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4.2. Analysis Results

The reliability test results of the measurement scales (Table 3) indicate that Cronbach's Alpha coefficients are greater than 0.6 for all scales. Furthermore, the correlation coefficients with the total variable are all greater than 0.3. Therefore, the measurement scales for the factors ensure reliability.

Table 3.
Results of the reliability test for the measurement scales.

Model		Cronbach's alpha value
Independent variable	Auditor competence	0.857
	Auditor independence	0.822
	Auditor accountability	0.864
	Time budget pressure	0.748
Dependent variable	Audit service quality	0.801

After testing the reliability of the measurement scales, we conducted exploratory factor analysis (EFA) to assess the validity of the scales. The KMO and Bartlett's Test showed a value of 0.782 < 1, suitable for factor analysis, and the significance level Sig. = 0.000 < 0.05 indicates that the variables are correlated within the overall dataset [37]. The total variance explained by the four independent variables is 68.2% > 50%, and the eigenvalues of the factors are all > 1, while the variance explained for the dependent variable is 62.72. Therefore, the factor analysis method is appropriate. The results in Table 4 indicate 16 measurement scales associated with the four independent variables.

Table 4.
EFA results for independent variables.

Potated Component Matrix[a]				
Variables	**Component**			
	1	**2**	**3**	**4**
AC1	0.818			
AC2	0.803			
AC3	0.794			
AC4	0.791			
AA4		0.819		
AA3		0.807		
AA2		0.803		
AA5		0.782		
AA1		0.771		
AI3			0.855	
AI1			0.846	
AI2			0.794	
AI4			0.743	
TBP2				0.812
TBP3				0.790
TBP1				0.787

The Pearson correlation coefficients in Table 5, all with Sig. < 0.05, indicate a linear correlation between the independent and dependent variables.

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Table 5.
Pearson correlation coefficients.

Variables	ASQ	AC	AI	AA	TBP
ASQ	1.000	0.641	0.537	0.416	0.319
		0.000	0.000	0.000	0.001
AC	0.641	1.000	0.360	0.070	0.082
	0.000		0.000	0.464	0.394
AI	0.537	0.360	1.000	-0.023	-0.016
	0.000	0.000		0.814	0.869
AA	0.416	0.070	-0.023	1.000	0.329
	0.000	0.464	0.814		0.000
TBP	0.319	0.082	-0.016	0.329	1.000
	0.001	0.394	0.869	0.000	

The model has an R^2 value of 0.836 and an adjusted R^2 of 0.687 (Table 6). This indicates that the independent variables explain 68.7% of the variation in the dependent variable. Additionally, the Durbin-Watson statistic is 1.962, which falls within the acceptable range of [1, 3]. This suggests that there is no first-order autocorrelation, indicating that the statistical assumptions have not been violated.

Table 6.
Model summary.

Model summary[b]										
Model	R	R square	Adjusted R square	Std. error of the estimate	Change statistics					
					R Square change	F change	df1	df2	Sig. F change	Durbin-Watson value
1	0.836[a]	0.699	0.687	0.29838	0.699	60.830	4	105	0.000	1.962

The regression estimation results presented in Table 7 show that four factors—auditor competence (AC), auditor independence (AI), auditor accountability (AA), and time budget pressure (TBP)—all have a positive and significant impact on audit service quality (ASQ) at the 5% significance level (Sig. < 0.05). Additionally, all variance inflation factor (VIF) values range from 1.125 to 1.163, indicating that there are no multicollinearity issues among the variables in the model.

Table 7.
Regression analysis results.

Model		Unstandardized coefficients		Standardized coefficients	t	Sig.	Collinearity statistics	
		B	Std. error				Tolerance	VIF
	(Constant)	-0.393	0.296		-1.326	0.188		
	AC	0.409	0.051	0.467	8.074	0.000	0.860	1.163
	AI	0.301	0.046	0.379	6.593	0.000	0.867	1.154
	AA	0.238	0.041	0.334	5.871	0.000	0.889	1.125
	TBP	0.120	0.039	0.177	3.116	0.002	0.887	1.127

4.3. Discussion

The reliability test, measurement scale validity, and regression model indicate that the independent variables significantly and positively impact the dependent variable. As a result, all four research hypotheses are supported by the data. This finding reveals that audit service quality is primarily influenced by four factors, ranked in decreasing order of importance: auditor competence, auditor independence, auditor accountability, and time budget pressure.

Auditor Competence: With a statistical significance level of 1% (Sig. = 0.000) and a coefficient β = 0.467, hypothesis H1 is supported. This result is consistent with the studies of Christensen, et al. [17];

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Zahmatkesh and Rezazadeh [19] and Nguyen, et al. [20] which state that auditor competence enables auditors to properly execute audit processes, maintain independence, and enhance their analytical, judgment, and decision-making abilities, leading to higher audit quality. This result implies that to improve the quality of the audit workforce, especially in the context of digital transformation, audit firms must focus on continuously updating knowledge, skills, and training through practical situations to enhance the capabilities of auditors.

Auditor independence: The results strongly support hypothesis H2, with a statistical significance level of 1% (Sig. = 0.000) and a coefficient (β) of 0.379. These findings align with the studies conducted by Yakubu and Williams [21] and Tepalagul and Lin [8] which suggest that auditor independence enables the delivery of objective audit opinions. This independence is crucial for ensuring audit quality, even when auditors face significant client pressure, tight deadlines, or potential conflicts of interest. Additionally, when audit quality is prioritized, and auditors are motivated in an environment that emphasizes professional independence, they are more likely to enhance their professional skills and achieve a sense of self-esteem. This improvement ultimately leads to higher quality audit work and helps maintain the overall standard of audit services based on professionalism and reputation.

Auditor accountability: A statistical significance level of 1% (Sig. = 0.000) and a coefficient (β) of 0.334 support hypothesis H3. This finding aligns with studies by Furiady and Kurnia [16]; Zahmatkesh and Rezazadeh [19]; Roohbakhsh and Kazemzadeh [29] and Donnelly [28] all of which confirm that accountability positively influences how auditors conduct their audit procedures. It leads to increased effort, more thorough testing, and a more critical evaluation of evidence. When accountability pressure is present, overall audit quality improves. However, this finding contrasts with research by Koonce, et al. [38] which indicated that accountability does not affect auditors' decisions. Additionally, Donnelly [28] noted that when auditors are aware of user demands, the pressure to conduct either an ineffective or overly efficient audit may compromise audit quality.

Time budget pressure: With a statistical significance level of 1% (Sig. = 0.002) and a coefficient β = 0.177, hypothesis H4 is supported. This result is consistent with the findings of Coram, et al. [32] and Sweeney and Pierce [33] which show that time budget pressure positively impacts audit quality. However, it contrasts with the research results of Broberg, et al. [35] and Aswar, et al. [39] which acknowledge that with limited time and anticipated client demands, auditors may lack diligence or fail to perform sufficient audit procedures to gather enough appropriate audit evidence.

5. Conclusion

This study aims to identify and measure the factors influencing audit service quality. Unlike previous studies that focused on inputs, processes, or audit outputs to measure audit quality, this research identifies the factors that determine audit service quality based on auditor characteristics. This new approach minimizes biases associated with using various measurement indices for audit quality. The research results indicate that two critical factors ensuring audit service quality are auditor competence and auditor independence. The factors of accountability and time budget pressure determine the level of quality on a scale from "low" to "high."

Theoretically, this finding supports the viewpoint that personal factors (competence, independence) are decisive in ensuring audit service quality in professions providing knowledge-based services such as auditing. Meanwhile, factors such as pressure (accountability and time budget) will determine the level of audit quality.

Practically, to enhance the quality of audit services in audit firms in Vietnam, audit firms should regularly update knowledge and training through practical audit scenarios to help auditors improve their skills and professionalism. Additionally, to promote the positive roles of accountability and time pressure, it is necessary to establish mechanisms to maintain auditor independence, enhance auditors' work performance, and ensure audit service quality.

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Review and/or approval by an ethics committee was not necessary for this study because it was based on a proprietary database, and no personal information of the participants was used and participants voluntarily provide information without pressure or risk; it does not require ethical approval.

Declaration of Interests:
The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data Availability Statement:
Data that support findings of this study are available from the corresponding author upon reasonable request.

Transparency:
The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

Author Contributions:
Nguyen Thi Thu Hien and Dang Anh Tuan contributed to the design and implementation of the research, to the analysis of the results and to the writing of the manuscript.

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