

# THE EFFECT OF AUDIT ROTATION AND TIME BUDGET PRESSURE ON AUDIT QUALITY MODERATED BY ORGANIZATIONAL COMMITMENT

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## ABSTRACT

*Audit quality reflects the external auditor's ability to detect and report material errors in financial statements to users. Audit quality improvement can be achieved through the implementation of auditor rotation, which aims to maintain independence and avoid prolonged relationships between auditors and clients. Furthermore, time budget pressure is a factor frequently encountered by auditors during the audit process, as time constraints can impact the accuracy and effectiveness of audit implementation. On the other hand, organizational commitment is an important aspect reflecting the auditor's loyalty, involvement, and willingness to work in accordance with the organization's values and objectives, which can strengthen audit performance and results. This study aims to analyze the effect of audit rotation and time budget pressure on audit quality, with organizational commitment as a moderating variable. The research approach used a quantitative method with an explanatory research type. Data were collected through a questionnaire survey of 70 auditors at the Audit Board (BPK) Representative Office of Lampung Province. The analysis technique used was multiple linear regression. The results showed that audit rotation and time budget pressure had a positive and significant effect on audit quality. In addition, organizational commitment has been proven to be able to strengthen the relationship between audit rotation and time budget pressure on audit quality, so that the higher the organizational commitment of the auditor, the better the quality of the audit results produced.*

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**Keywords:** *Audit Quality, Audit Rotation, Time Budget Pressure, Organizational Commitment*

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## INTRODUCTION

Accountable and transparent state financial management is a crucial foundation for achieving successful national development. Effective oversight of state financial management is a determining factor in ensuring the development process proceeds according to its objectives without deviation. (Lailatul & Yanthi, 2021) In this context, the Supreme Audit Agency of the Republic of Indonesia (BPK RI) acts as an independent institution responsible for auditing state financial management to ensure public accountability is maintained. The BPK is expected to achieve professional and independent audits by improving the quality of audits conducted by its internal auditors. (Damayanti et al., 2025).

The Indonesian Constitution, through Article 23E of the 1945 Constitution, affirms the role of the Supreme Audit Agency (BPK) as an institution mandated to audit the management and accountability of state finances. BPK audit results serve as an important indicator for the House of Representatives

(DPR) in assessing government performance and serve as a public accountability tool for the public. However, several cases of audit violations, such as the bribery case involving the auditor of the BPK RI Representative Office for West Java Province in the 2021 fiscal year, have raised public doubts about the independence and quality of audits. This phenomenon reinforces the urgency of improving the professionalism and integrity of auditors in carrying out their duties. (Purnomo & Aulia, 2019).

Audit quality is a crucial aspect in maintaining the credibility of government financial reports. Arista et al., (2023) Audit quality is the probability that the auditor will detect and report material errors in the financial statements. High audit quality reflects the auditor's independence, competence, and objectivity in providing a professional opinion. However, factors such as audit rotation, time budget pressure, and organizational commitment can affect the resulting audit quality. (Mubarakah & Yuda, 2024).

Audit rotation is intended to maintain auditor independence and prevent the emergence of overly close emotional relationships between auditors and clients. However, debate regarding the effectiveness of audit rotation continues. Some studies suggest that auditor rotation improves independence and objectivity, while others suggest that rotation actually incurs costs and decreases effectiveness because the new auditor needs time to understand the client's characteristics. Therefore, auditor rotation can have either a positive or negative impact on audit quality, depending on the extent to which the balance between increased independence and decreased competence is achieved. (Al-Rawashdeh et al., 2024).

Time budget pressure is a particular challenge for auditors. The high time pressure to complete audit work often leads auditors to potentially neglect audit procedures that should be performed thoroughly. Zainudin et al., (2021) Excessive time pressure can reduce audit quality because auditors may tend to shorten audit stages to meet the established deadline. Therefore, time and resource management are crucial factors in maintaining the quality of audit results.

Organizational commitment acts as a psychological variable that can strengthen the relationship between work pressure and work quality. Employees with a high level of commitment have a strong sense of responsibility and loyalty to the organization, thus tending to work more professionally even when faced with time pressure or a heavy workload. In the context of public sector audits, organizational commitment can moderate the effect of auditor rotation and time budget pressure on audit quality. Auditors with high commitment will strive to maintain integrity and independence even when faced with time constraints or an increasing workload.

This study was conducted to analyze the effect of audit rotation and time budget pressure on audit quality with organizational commitment as a moderating variable. The focus of this study was directed at auditors working at the BPK RI Representative Office of Lampung Province, considering the important role of government auditors in maintaining state financial accountability. It is hoped that the results of this study can provide empirical contributions to the development of behavioral accounting literature, particularly in the context of public sector audits, as well as provide practical

recommendations for audit institutions in improving audit quality and strengthening a culture of integrity in the workplace.

## **LITERATURE REVIEW**

### **a. Electronic Tax Compliance System Technology (E-Sikep)**

Audit quality is a fundamental concept in accounting and auditing that relates to the extent to which the audit process and results are able to provide reasonable assurance regarding the reliability of financial reports. Siti & Syahzuni, (2025) defines audit quality as the auditor's probability of discovering and reporting material errors in a client's financial statements. This definition emphasizes two main aspects: the auditor's ability to detect errors (competence) and the auditor's willingness to report them honestly (independence). Competence relates to the auditor's technical expertise, professional knowledge, and experience in applying audit procedures in accordance with applicable standards. Meanwhile, independence requires the auditor to be free from the influence of any party that could bias their professional judgment. These two aspects are the main foundations that determine the level of reliability of the resulting audit opinion. According to Ramadhani et al., (2017) Audit quality can be measured by the extent to which auditors comply with the Public Accountant Professional Standards (SPAP) in conducting audits, including adherence to the principles of integrity, objectivity, and confidentiality. These standards ensure that the audit process is conducted systematically, planned, and can be retested by other parties. Furthermore, Martani et al., (2021) explains that audit quality depends not only on individual auditor factors but is also influenced by the quality control system within the audit organization, such as supervision policies, ongoing training, and performance appraisal mechanisms. In other words, audit quality is the result of the interaction between the auditor's personal competency and the professional environment of the audit institution in which the auditor works. From an organizational behavior perspective, audit quality is also influenced by ethical factors, motivation, and work pressure faced by the auditor. Research by Hikmayah & Aswar, (2020) found that auditors working under high time pressure or having a conflict of interest with clients tend to experience a decline in audit quality due to compromised audit procedures. Conversely, auditors with high integrity and working in organizations that uphold professional values are able to maintain audit quality even under intense work pressure. Therefore, it is important for audit institutions such as the Supreme Audit Agency (BPK) to create a strong internal oversight system and ethical culture so that auditors can work independently and professionally. (Jati & Suprasto, 2020).

Audit quality is also closely related to public perception of the credibility of financial audit results. High-quality audit reports enhance stakeholder confidence in an organization's accountability and transparency, particularly in the context of public financial management. Alfi & Witjaksono, (2022) distinguish between actual audit quality and perceived audit quality. Actual quality refers to the extent to which the auditor is truly able to identify material errors in the financial statements, while perceived quality relates to the level of trust that report users have in the auditor's abilities and

reputation. Therefore, good audit quality is determined not only by the technical audit process but also by the reputation, credibility, and integrity of the audit institution in the eyes of the public. In the context of state audit institutions, audit quality plays a very strategic role. The Supreme Audit Agency (BPK), as the government's external auditor, has a significant responsibility in ensuring that government financial statements are prepared in accordance with the principles of transparency and public accountability. BPK auditors are required not only to possess high technical skills but also to uphold moral values, integrity, and professionalism at every stage of the audit. The quality of audits produced by the BPK has direct implications for public trust in state financial governance and serves as the basis for making appropriate public policies oriented toward the interests of the wider community. Therefore, audit quality is not merely a technical issue but also reflects the moral and ethical responsibility of the auditor profession in maintaining the integrity of the state financial system.

#### **b. Audit Rotation**

Audit rotation is a policy that regulates the change of auditors within a certain period, with the primary goal of maintaining the auditor's independence and objectivity in providing an opinion on financial statements. This policy arises from concerns that long-term relationships between auditors and clients can create a familiarity threat, a threat of emotional closeness that could potentially undermine the auditor's professionalism. Aswar et al., (2021) Auditor rotation serves to strengthen external independence and provide a fresh perspective on a client's financial condition. Independence is a fundamental factor in shaping audit quality, as auditors who are free from the influence of others will be more willing to report any irregularities they discover. Auditor rotation minimizes the risk of decreased independence, as new auditors assess financial statements more objectively without being influenced by past relationships. In Indonesia, the implementation of auditor rotation is regulated by regulations such as the Minister of Finance Regulation and the Public Accountant Professional Standards (SPAP), which emphasize the need for auditor changes after a certain period to maintain integrity and public trust in the accounting profession. However, the effectiveness of audit rotation remains a matter of debate among academics and practitioners. Several studies Putri & Ardini, (2025) shows that auditor rotation does not always improve audit quality, as new auditors need time to understand the accounting system, the client's business, and the audit risks they face. This can result in a loss of client-specific knowledge, which impacts audit efficiency and accuracy in the early years of the assignment. Conversely, other research Noviani et al., (2021) In fact, it emphasizes that auditor rotation can increase independence and reduce the potential for conflicts of interest, especially in the public sector, which demands high transparency. Therefore, audit rotation is not only viewed as an administrative obligation but also as a governance mechanism to strengthen the accountability of audit institutions. The successful implementation of auditor rotation depends heavily on the balance between regulatory aspects, auditor experience, and the organization's readiness to ensure the sustainability of post-rotation audit quality.

### c. Organizational Commitment

Organizational commitment can be understood as a psychological state that reflects an individual's attachment to an organization, which is characterized by a sense of trust in the organization's values, a desire to remain part of the organization, and a willingness to make maximum efforts to achieve common goals. Ramadhani et al. (2017) defines organizational commitment as the extent to which an individual identifies with an organization and is actively involved in achieving its goals. Organizational commitment is a behavioral orientation that demonstrates a person's loyalty and attachment to the organization. Individuals with high levels of commitment tend to exhibit better attendance and performance levels, and are more resistant to the temptation to change jobs. Organizational commitment is also closely related to motivation, job satisfaction, and productivity, because when employees feel a sense of belonging to the organization, they are motivated to contribute optimally and maintain the professional image of the institution where they work. Al-Rawashdeh et al. (2024) suggests that organizational commitment consists of three main dimensions: affective commitment, continuance commitment, and normative commitment. Affective commitment reflects an emotional attachment and sense of belonging to the organization, allowing individuals to remain because of an internal drive in the form of pride in being part of the organization. Continuance commitment arises from an individual's awareness of the economic and social consequences of leaving the organization, such as loss of income or job status. Normative commitment, on the other hand, arises from a sense of moral responsibility and ethical obligation to remain within the organization due to the values and norms they believe in. In the context of the audit profession, organizational commitment plays a crucial role because highly committed auditors will uphold professional ethics, maintain objectivity, and resist any form of external pressure that could affect audit quality. Strong commitment not only maintains the auditor's integrity in carrying out their duties but also strengthens the auditor's performance consistency, loyalty, and contribution in supporting the creation of a quality and reliable audit.

### d. Conceptual Framework

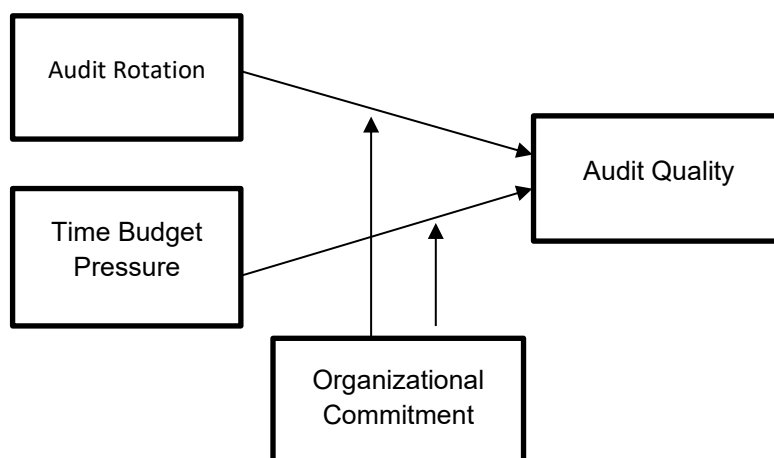


Figure 1. Conceptual Framework

## METHODOLOGY

### a. Research Method

This study uses a quantitative approach with an explanatory research design that aims to explain the causal relationship between the independent variables, the dependent variable, and the moderating variable. This research design was chosen because it can provide an empirical explanation of how audit rotation and time budget pressure affect audit quality, with organizational commitment as a variable that strengthens or weakens the relationship. The data collection method was carried out through the distribution of a closed-ended questionnaire with a five-point Likert scale, which describes the level of respondent agreement with each statement, ranging from 1 (strongly disagree) to 5 (strongly agree). (Abdullah, 2015).

The study population comprised all auditors working at the Lampung Province Representative Office of the Supreme Audit Agency (BPK), totaling 70 auditors. Given the relatively small population size and the ability to fully reach the target population, the census sampling technique employed was employed, allowing all members of the population to be sampled. Therefore, all auditors actively conducting financial audits within the Lampung BPK served as respondents in this study. Primary data were obtained directly from respondents' responses to a questionnaire designed based on the indicators for each research variable. Questionnaires were sent either in person or online, and respondents were given a specific time to complete and return them. After data collection, the researcher conducted a selection and verification process to ensure completeness and consistency of responses before conducting statistical analysis.

This study examines four main variables. First, audit rotation ( $X_1$ ), defined as the process of changing auditors, whether voluntary or regulated, is measured through rotation frequency and its impact on auditor independence. Second, time budget pressure ( $X_2$ ), the pressure experienced by auditors to complete audit tasks within the specified deadlines and budgets, is measured through respondents' perceptions of time constraints and their implications for audit quality. Third, organizational commitment (Z) serves as a moderating variable, reflecting the auditor's loyalty, emotional attachment, and willingness to continue contributing to the organization. This commitment is measured through three main dimensions: affective commitment, continuance commitment, and normative commitment. Fourth, audit quality (Y) serves as the dependent variable, defined as the auditor's probability of discovering and reporting material errors in the financial statements, measured through indicators of independence, competence, audit scope, and audit report quality. Prior to data analysis, the research instrument was tested through validity and reliability tests. The validity test aims to assess the extent to which the questionnaire items are able to measure the intended construct, using Pearson correlation between item scores and the total score. A statement item is declared valid if its correlation value is greater than 0.30. Furthermore, instrument reliability is measured using the Cronbach's Alpha coefficient, with the provision that the questionnaire is declared reliable if its  $\alpha$  value is greater than 0.70.

To ensure the suitability of the regression model, a series of classical assumption tests were conducted, including normality test, multicollinearity test, and heteroscedasticity test. The normality test was used to determine whether the residual data was normally distributed, which was tested using a PP Plot graph and the Kolmogorov-Smirnov test. The multicollinearity test was conducted to identify the presence of high correlations between independent variables, with the provision that the regression model was declared free from multicollinearity if the Tolerance value was  $> 0.10$  and  $VIF < 10$ . Meanwhile, the heteroscedasticity test was conducted to assess whether there was inequality in residual variance between observations, which was tested using a scatterplot graph between predicted and residual values. Data that had met the classical assumptions were then analyzed using multiple linear regression to test the effect of audit rotation and time budget pressure on audit quality, as well as to test the moderating effect of organizational commitment on the relationship between these variables. The regression analysis was conducted with the help of SPSS software to obtain accurate and measurable results. The results of the analysis were evaluated through three main tests, namely: (1) the coefficient of determination ( $R^2$ ) test to determine the magnitude of the contribution of the independent variables to the dependent variable; (2) F test to assess the feasibility of the model simultaneously; and (3) t test to identify the partial influence of each independent variable on the dependent variable. This analysis model is expected to provide empirical evidence regarding the factors that contribute to improving audit quality, particularly in the context of government audit institutions.

## RESULT AND DISCUSSION

### a. Validity Test

**Table 1. Results of Research Validity Test**

Variable Symbols	Dimensions / Variables	Indicator	$r_{\text{count}}$	Sig	$r_{\text{table}}$ $\alpha = 5\%$	Status
X1	Audit Rotation	RA1	0.761**	0.000	0.1954	Valid
		RA2	0.694**	0.000	0.1954	Valid
		RA3	0.834**	0.000	0.1954	Valid
		RA4	0.742**	0.000	0.1954	Valid
		RA5	0.749**	0.000	0.1954	Valid
		RA6	0.732**	0.000	0.1954	Valid
		RA7	0.738**	0.000	0.1954	Valid
		RA1	0.630**	0.000	0.1954	Valid
X2	Time Budget Pressure	TBP1	0.630**	0.000	0.1954	Valid
		TBP2	0.711**	0.000	0.1954	Valid
		TBP3	0.580**	0.000	0.1954	Valid
		TBP4	0.606**	0.000	0.1954	Valid
		TBP5	0.702**	0.000	0.1954	Valid
		TBP6	0.306**	0.000	0.1954	Valid
		TBP7	0.617**	0.000	0.1954	Valid
		TBP8	0.506**	0.000	0.1954	Valid

		TBP9	0.610**	0.000	0.1954	Valid
		TBP10	0.619**	0.000	0.1954	Valid
X3	Organizational Commitment	KO1	0.803**	0.000	0.1954	Valid
		KO2	0.774**	0.000	0.1954	Valid
		KO3	0.729**	0.000	0.1954	Valid
		KO4	0.625**	0.000	0.1954	Valid
		KO5	0.379**	0.000	0.1954	Valid
		KO6	0.692**	0.000	0.1954	Valid
		KO7	0.784**	0.000	0.1954	Valid
		KO8	0.803**	0.000	0.1954	Valid
		KO9	0.505**	0.000	0.1954	Valid
		KO10	0.511**	0.000	0.1954	Valid
		KO11	0.467**	0.000	0.1954	Valid
		KO12	0.587**	0.000	0.1954	Valid
		KO13	0.719**	0.000	0.1954	Valid
		KO14	0.697**	0.000	0.1954	Valid
		KO15	0.713**	0.000	0.1954	Valid
		KO16	0.725**	0.000	0.1954	Valid
		KO17	0.620**	0.000	0.1954	Valid
		KO18	0.796**	0.000	0.1954	Valid
		KO19	0.784**	0.000	0.1954	Valid
		KO20	0.803**	0.000	0.1954	Valid
		KO21	0.774**	0.000	0.1954	Valid
		KO22	0.729**	0.000	0.1954	Valid
		KO23	0.625**	0.000	0.1954	Valid
		KO24	0.692**	0.000	0.1954	Valid
Y1	Audit Quality	KA1	0.657**	0.000	0.1954	Valid
		KA2	0.607**	0.000	0.1954	Valid
		KA3	0.692**	0.000	0.1954	Valid
		KA4	0.747**	0.000	0.1954	Valid
		KA5	0.667**	0.000	0.1954	Valid
		KA6	0.692**	0.000	0.1954	Valid
		KA7	0.726**	0.000	0.1954	Valid
		KA8	0.722**	0.000	0.1954	Valid
		KA9	0.670**	0.000	0.1954	Valid
		KA10	0.448**	0.000	0.1954	Valid

Source: Processed data, 2024

The validity test results indicate that all research variables have criteria that meet the eligibility standards as a measuring instrument. The Audit Rotation variable (X1) shows that all statement items are valid with a significance value below 0.05 and a calculated r value greater than r table (0.1954). This condition confirms that each statement item in the audit rotation variable is able to accurately measure the aspects that should be measured according to its theoretical construct. A similar thing is also seen in the Time Budget Pressure variable (X2) which obtained a significance value of less than 0.05 and the calculated r value exceeds r table, so that all statements are declared valid and suitable for use as indicators for measuring time budget pressure. Meanwhile, the Organizational Commitment variable (X3) also meets



the validity criteria, with a significance value less than 0.05 and the calculated  $r$  value above  $r$  table, which indicates that each statement item in this variable is able to represent the level of auditor commitment to the organization consistently. Similarly, in the Audit Quality variable (Y), all statement items are proven valid with the same parameters, so it can be concluded that this instrument has adequate capabilities in measuring audit quality according to the established concept. In addition to validity testing, reliability testing was also conducted to ensure the consistency of the measuring instrument. An instrument is considered reliable if it produces relatively similar results when used in repeated measurements. Reliability testing was conducted using the Cronbach's Alpha coefficient, where an instrument is considered reliable if its alpha value is greater than 0.60. The analysis results showed that all research variables had Cronbach's Alpha values above this threshold, thus concluding that this research instrument has a good level of reliability and can be used consistently in measuring research variables.

#### **b. Reliability Test**

**Table 2. Reliability Test Results**

No	Variables	Symbol	<i>Cronbach's Alpha</i>	N of Item	Standard	Status
1	Audit Rotation	X1	0.868	7	0.60	Reliable
2	<i>Time Budget Pressure</i>	X2	0.901	10	0.60	Reliable
3	Organizational Commitment	X3	0.955	24	0.60	Reliable
4	Audit Quality	Y	0.857	10	0.60	Reliable

Source: Processed data, 2024

The reliability test results show that the audit rotation variable has a Cronbach's Alpha value of 0.868, time budget pressure of 0.901, organizational commitment of 0.955, and audit quality of 0.857. All of these values are above the threshold of 0.60, so it can be concluded that all items in the questionnaire are reliable and suitable for use in research. Thus, this research instrument has a good level of internal consistency in measuring each of the variables studied.

### c. Normality Test

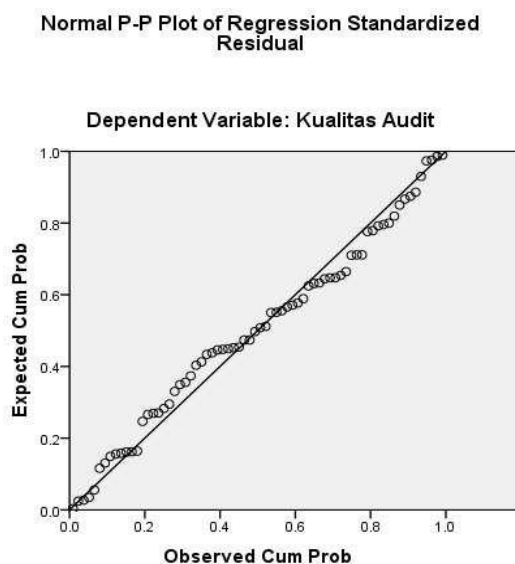


Figure 1 Graph of P-Plot Normality Test Results

Based on the P-Plot graph, it can be seen that the data points are scattered around the diagonal line and follow the direction of the line. This indicates that the data is normally distributed, thus the regression model meets the assumption of normality and is suitable for use in the analysis.

### d. Multiple Linear Analysis

Table 3. Linear Regression Model

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.491	1.126		-2.213	.030
	Rotasi Audit	1.858	.183	1.369	10.166	.000
	Time Budget Pressure	.172	.059	.182	2.920	.005
	Komitmen Organisasi	.904	.049	2.069	18.362	.000
	Interaksi RA dan KO	8.100	.698	.780	11.603	.000
	Interaksi TBP dan KO	.436	.037	.031	11.783	.000

a. Dependent Variable: Kualitas Audit

Source: Processed data, 2024

$$Y2 = -2.491 + 1.858 X + 0.1722 + 0.904 Y1$$

- a. The constant -2.491 indicates that if audit rotation, time budget pressure, and organizational commitment are zero, then audit quality is at the baseline level of -2.491.
- b. The audit rotation coefficient (1.858) means that each increase in audit rotation, with other variables remaining constant, will increase audit quality by 1.858.
- c. The time budget pressure coefficient (0.712) shows that an increase in time budget pressure, with other variables remaining constant, will increase audit quality by 0.712.

The organizational commitment coefficient (0.904) indicates that increasing organizational commitment, with other variables remaining constant, will increase audit quality by 0.904

**e. Coefficient of Determination**

**Table 4. Determination Coefficient Test**

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.997a	.995	.951	1,335

Source: Processed data, 2024

The results of the model summary table show an  $R^2$  value of 0.955, which means that the variables of audit rotation, time budget pressure, and organizational commitment simultaneously explain 95.5% of the variation in audit quality, while the remaining 4.5% is influenced by other factors outside this study.

**f. t-statistic test (Partial)**

- a. The analysis results show that time budget pressure has a positive and significant influence on audit quality, as evidenced by the calculated t-value of 2.920, which is greater than the t-table of 1.669, and a significance value of 0.005, which is smaller than 0.05. Thus, the second hypothesis (H2) is accepted.
- b. The test results show that audit rotation moderated by organizational commitment has a positive and significant effect on audit quality, with a t-value of 11.603 greater than the t-table of 1.669 and a significance of  $0.000 < 0.05$ . Therefore, the third hypothesis (H3) is declared accepted.
- c. Based on the statistical test results, the calculated t-value of 11.603 was greater than the t-table of 1.669 with a significance level of  $0.000 < 0.05$ . This indicates that audit rotation moderated by organizational commitment has a positive and significant effect on audit quality, so H3 is accepted.
- d. Testing time budget pressure moderated by organizational commitment yields a t-value of 11.783, greater than the t-table of 1.669, and a significance of  $0.000 < 0.05$ . These results prove that the moderating variable of organizational commitment strengthens the influence of time budget pressure on audit quality, so that the fourth hypothesis (H4) is accepted.

**g. F-statistic test (simultaneous)****Table 5. Results of the f-statistic test****ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2409.961	5	481.992	270.329	.000 <sup>a</sup>
	Residual	114.111	64	1.783		
	Total	2524.071	69			

a. Predictors: (Constant), Interaksi TBP dan KO, Time Budget Pressure, Interaksi RA dan KO, Komitmen Organisasi, Rotasi Audit

b. Dependent Variable: Kualitas Audit

Source: Processed data, 2024

Based on the ANOVA test results, the calculated F value was 270.329, which is greater than the F table of 2.35 with a significance of  $0.000 < 0.05$ . This indicates that the variables of audit rotation, time budget pressure, and organizational commitment simultaneously have a significant effect and form the best model for the audit quality variable.

**h. Discussion****The Effect of Audit Rotation on Audit Quality**

Improving the quality of audited financial reports will strengthen the trust of financial report users, so companies need to conduct regular audit rotation. The analysis results show that the audit rotation variable has a positive coefficient of 1.858 with a significance value of 0.000, indicating a positive and significant influence on audit quality. This means that implementing auditor rotation in a timely manner in accordance with BPK guidelines can improve the quality of audit results. This finding supports the research results of Kurniasih and Rohman (2014) and Permatasari and Astuti (2018), which stated that auditor rotation can maintain independence and prevent excessive closeness between auditors and clients that could potentially reduce audit quality.

**The Effect of Time Budget Pressure on Audit Quality**

The audit time budget is the time limit allocated to carry out all stages of the audit. High time pressure can encourage auditors to work more efficiently, although in practice, this risks reducing the accuracy of applicable procedures (Kurniaet al., 2014). The test results show a positive coefficient value of 0.172 with a significance level of 0.005, indicating that time budget pressure has a positive and significant effect on audit quality. By planning audit time according to standards, auditors can produce higher-quality reports. These results align with research by Safaroh et al. (2016), which found that effective audit time management contributes to improved audit quality.

**The Effect of Audit Rotation on Audit Quality Moderated by Organizational Commitment**

Nagy's (2005) research shows that mandatory Public Accounting Firm (KAP) rotation can improve the quality of financial reports. This study confirms this with a positive coefficient value of 8.100 and a significance level of 0.000, indicating that organizational commitment strengthens the influence of audit rotation on audit quality. This means that when auditors and management are highly committed to implementing BPK guidelines, audit quality will improve. Auditors who are loyal, care about the organization, and are oriented towards the public interest will carry out their duties professionally, resulting in higher-quality audit results. This finding aligns with Tandiontong's (2016) research, which emphasizes the importance of organizational commitment in maintaining the independence and effectiveness of the audit process.

#### The Effect of Time Budget Pressure on Audit Quality Moderated by Organizational Commitment

Time budget pressure arises from limited audit completion time, but experienced auditors are usually able to adapt to these conditions. The results of the study show a positive coefficient value of 0.436 and a significance level of 0.000, indicating that organizational commitment can strengthen the influence of time budget pressure on audit quality. With high commitment, auditors can allocate audit time appropriately according to applicable standards, resulting in more accurate and in-depth audit results. This finding also indicates that increasing audit time allows auditors to review more transactions and identify errors more thoroughly, ultimately improving the quality of audit reports.

## CONCLUSION AND SUGGESTION

### a. Conclusion

Based on the research findings and discussions presented above, several conclusions can be drawn as follows:

1. implementation of auditor rotation in accordance with applicable policies and guidelines can maintain auditor independence and enhance objectivity in the audit process. Appropriate implementation of rotation prevents prolonged personal relationships between auditors and auditees, resulting in improved and more reliable audit results.
2. Time budget pressure also has a positive and significant impact on audit quality. This means that effectively managing and utilizing audit time encourages auditors to work more efficiently without compromising the thoroughness of audit procedures. Auditors who manage time pressure well tend to produce audit reports that are accurate and compliant with applicable audit standards.
3. Organizational commitment has been shown to strengthen the relationship between audit rotation and audit quality. Auditors who demonstrate loyalty, responsibility, and concern for the organization perform their duties more professionally, thereby enhancing the positive effect of auditor rotation on audit quality. With strong commitment, auditors are more focused on achieving optimal audit quality.

4. Organizational commitment also strengthens the influence of time-budget pressure on audit quality. Auditors with a high level of commitment are able to adapt to time pressures without compromising the quality of their performance. They adhere to professional standards and work ethics, ensuring that their audit results remain highly reliable.

#### **b. Suggestion**

1. It is necessary to maintain consistency in the implementation of auditor rotation in accordance with the provisions in order to maintain independence, as well as to conduct regular evaluations of audit time management so that time pressure does not reduce the quality of audit results.
2. It is hoped that commitment and professionalism will continue to be strengthened in carrying out tasks, so that they are able to work objectively and effectively even when facing time pressures and rotation policies.
3. It is necessary to support auditor independence and transparency so that audit results remain credible and can be used as a basis for accurate decision-making.
4. It is recommended to expand the research object to other sectors and add variables such as professional ethics, competence, or role pressure to enrich the study results.

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