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MODERATING EFFECT OF AUDITOR EXPERIENCE IN THE INTERPLAY OF TECHNOLOGY, MOTIVATION, TIME PRESSURE, AND AUDIT QUALITY

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ABSTRACT: *The increasing complexity of the modern audit environment, characterized by technological advancements, heightened stakeholder expectations, and stringent regulatory requirements, has intensified the challenges faced by auditors in delivering high-quality audits. This study investigates the interplay between technology adoption, auditor motivation, and time pressure on audit quality, with a specific focus on the moderating role of auditor experience. Drawing upon the Job Demands-Resources (JD-R) model and the theory of cognitive fit, this research employs a cross-sectional design and a sample of 350 auditors from various specializations in Accra, Ghana. Structural equation modeling is used to test the hypothesized relationships. The findings reveal that auditor motivation and technology adoption have significant positive effects on audit quality, while time pressure exhibits a counterintuitive positive influence. Notably, auditor experience significantly moderates these relationships, enhancing the positive impact of motivation and technology on audit quality while mitigating the adverse effects of time pressure. Furthermore, the combined influence of motivation, time pressure, and technology on audit quality is found to be significant, with auditor experience playing a crucial moderating role in this complex interplay. These findings underscore the importance of cultivating experienced auditors who can effectively navigate the challenges posed by technological disruption, motivational factors, and time constraints to deliver high-quality audits. The study contributes to the understanding of audit quality dynamics in the contemporary audit environment and offers valuable insights for audit firms, regulators, and policymakers.*

KEYWORDS: Audit quality, Audit time pressure, Auditor experience, Auditor Motivation, Technology.

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INTRODUCTION

The growing interconnectedness of global financial systems and the heightened demand for transparency and accountability from stakeholders and investors place considerable pressure on auditors to deliver reliable and high-quality audits. Audit quality can be seen as an result when audits are performed steadily, in line with the requirements and intent of appropriate professional standards within a strong structure of quality management. The importance of audit quality has increased significantly following major financial scandals, such as Enron and WorldCom, where deficiencies in auditing were pivotal in facilitating fraudulent financial reporting and corporate failures (McClam, 2023). These Audit failures have had substantial consequences, such as diminished investor confidence, damage to corporate reputation, and threats to the integrity of capital markets. Consequently, regulatory scrutiny has intensified, with oversight bodies examining audit practices to ensure adherence to professional and ethical standards (Sheikh, 2024). Audit quality is vital for financial governance and promotes trust among investors, firms, the public, and regulators. However, today, ensuring consistent audit quality has become increasingly challenging because of operational limitations, swift technological progress, and changing stakeholder expectations (Istianah & Akbar, 2024). Contemporary audits require technical expertise, sound professional judgment, adaptability, and resilience when confronted with operational constraints. Understanding the dynamics that may preserve or deteriorate audit quality is crucial for improving audit methodologies and informing policy and regulatory frameworks to safeguard stakeholders and investors' confidence.

Achieving audit quality entails more than the mechanical execution of standardised procedures; it requires auditors to exercise critical judgment, maintain professional scepticism, and respond thoughtfully to the nuances of each engagement (Achlauchi, 2024). However, these competencies are increasingly strained under time pressure, a pervasive feature of contemporary audit environments. As audit firms face growing commercial pressures and client expectations for expediency, auditors are often expected to deliver high-quality outcomes within rigid and sometimes unrealistic time frames (Ciconte Iii et al., 2025). This compression of audit schedules compromises the depth and rigor of audit processes, encouraging the use of shortcuts, reduced documentation, or premature sign-offs, all of which can erode audit quality (AL-Qatamin, 2020). Time pressure not only limits the cognitive space required for reflective judgment but also amplifies stress and decision fatigue, particularly in high-stakes or complex situations. Crucially, its impact is not monolithic; rather, the ability to manage time-induced constraints is shaped by individual characteristics and organisational resources.

With the emergence of technology as a critical organisational resource, the audit profession is undergoing a profound transformation in how time pressure is managed and audit tasks are executed. Advanced technologies, such as audit analytics, artificial intelligence, and cloud-based platforms, offer significant potential to streamline data processing, automate routine procedures, and enhance the accuracy and timeliness of audit evidence (Al-Ateeq et al., 2022; Hashem et al., 2023; Prasad et al., 2025). These tools can mitigate the adverse effects of time constraints by improving efficiency and freeing auditors to focus on higher-order cognitive tasks, such as risk assessment and judgment-based evaluations (Eulerich et al., 2023). However, Eulerich et al. (2023) recognised that technology is not a panacea for time pressure. Its effectiveness in alleviating time

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pressure depends on how well auditors are trained to integrate and adapt to new systems and the organisational support provided for digital transition. Moreover, overreliance on automated processes may inadvertently erode critical scepticism if auditors place undue trust in technological outputs without sufficient interrogation of the latter. Thus, while technology can act as a buffer against time-related strain, its role in safeguarding audit quality is contingent on thoughtful implementation, contextual sensitivity, and auditor competence. These qualities are often acquired through extensive professional work experience.

Auditors' experience significantly affects how they manage time pressure and technological tools, and consequently, ensure quality audit output. Experienced auditors generally possess superior skills in task prioritisation, efficient time allocation, and identification of high-risk areas that require more thorough examination, even when faced with stringent deadlines. Their accumulated professional knowledge and situational awareness allow them to navigate audit complexities without using procedural shortcuts or compromising documentation standards (Mahmudi et al., 2022). Experienced auditors effectively utilise audit technologies to optimise workflows, improve data analyses, and maintain compliance with regulatory standards. Instead of feeling overwhelmed by digital tools or constrained by timelines, they are more inclined to strategically integrate these elements to enhance audit rigor and quality. Hashem et al. (2023) argued that the adaptability of audit processes significantly affects the completeness and accuracy of reporting, ensuring that evidence collection, risk assessment, and professional judgment adhere to the established standards. Hence, auditor experience functions as a latent capacity that can mitigate the negative effects of time pressure and improve the effective use of technology, thus preserving audit quality and institutional accountability.

However, as in other high-demand professions or industries, even the most experienced auditors can be exposed to several challenges that test the limits of their professional resilience. In other words, experience alone does not guarantee consistent audit quality, especially in environments marked by increasing audit complexity, regulations, and technological disruption. In such contexts, motivation is a critical determinant of audit behaviour and performance (Kadous & Zhou, 2019). Motivation drives the extent to which auditors remain engaged, uphold professional standards, and invest cognitive and emotional effort in their work, particularly when external pressures are high (Saragi et al., 2022). Motivated auditors are more likely to exhibit perseverance, curiosity, and ethical commitment, which are essential for maintaining audit quality, even under duress. Conversely, auditors who lack motivation may be more susceptible to fatigue, disengagement, or ethical lapses, even if they possess substantial experience. Motivation influences how auditors perceive and respond to time pressure and technological demands, mediating whether these are viewed as enablers of performance or sources of strain (Alves et al., 2024; Annelin, 2024). Therefore, auditor motivation can be viewed as an internal resource that sustains judgment quality, diligence in documentation, and compliance with audit standards, especially in high-demand audit contexts.

Utilizing the Job Demands-Resources (JD-R) Model, one can examine the interplay between technology, auditor motivation, and time pressure through the lens of job demands and resources. The JD-R model posits that both job demands and job resources influence employee well-being and work outcomes (Demerouti et al., 2012). In this context, time pressure constitutes a job

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demand that depletes auditors' cognitive and emotional resources, whereas technology and intrinsic motivation serve as job resources that enhance efficiency, engagement, and judgment quality. The effectiveness of these resources is contingent upon the auditor's experience level, which affects their interaction with technological tools, ability to sustain motivation under pressure, and maintenance of audit quality. Experienced auditors effectively integrate digital systems to enhance compliance, analytical depth, and documentation precision. They leverage their previous experience in complex audit environments to maintain focus, resilience, and adaptability in high-pressure situations. Experience significantly influences auditors' ability to manage the tension between demands and resources, especially under challenging audit conditions.

Prior research has established significant relationships between technology (Eulerich et al., 2023; Hashem et al., 2023; Prasad et al., 2025), motivation (Amlayasa et al., 2024; Kadous & Zhou, 2019; Mildawani, 2023), and time pressure (AL-Qatamin, 2020; Hendar & Harahap, 2023; Ishak & Shalehah, 2022; Jati & Suprasto, 2020) and audit quality. Additionally, the individual moderating role of auditor experience has been explored within each domain (Maryani et al., 2023; Usman et al., 2021; Alsaeedi, 2023). Existing studies frequently examine these variables in isolation, overlooking the potential collective interaction among technology, motivation, and time pressure in influencing audit quality—an interaction that likely reflects real-world audit environments more accurately. Furthermore, although previous studies (Biduri et al., 2021; Mahmudi et al., 2022; Mannan et al., 2025; Sonu et al., 2019) have suggested the significance of experience as a moderating factor, none have systematically investigated how auditor experience concurrently moderates the combined effects of these three audit-contextual variables. This creates a notable empirical gap in understanding how experienced auditors navigate the trade-offs and synergies between technological integration, motivational factors, and time limitations. Addressing this gap is crucial, especially in light of growing technological complexity, competitive audit markets, and workload pressures influencing modern audit practices. This study aims to provide an integrated, empirically based model that investigates the moderating role of auditor experience in a multifactorial context, thereby enhancing theoretical understanding and practical significance.

LITERATURE REVIEW

Theoretical Underpinning

The current audit environment is characterised by volatility, complexity, and increased stakeholder expectations. Auditors interface with a myriad of issues and resources in their fieldwork related to the interplay of technological advancement, human motivation, and operational constraints, including audit time pressure. The Job Demands-Resources (JD-R) model provides a valuable framework for examining these interrelations. This framework distinguishes between job demands, such as deadline pressure and audit complexity, and job resources, including audit technology and motivational drivers, which together influence occupational outcomes (Demerouti et al., 2012). The JD-R model, in the context of auditing, clarifies how resources can either alleviate or exacerbate the effects of high demands. This study utilises the JD-R framework to

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demonstrate that auditor experience acts as a moderating resource that affects auditors' perceptions, responses, and the implementation of both demands and resources. Experienced auditors demonstrate greater proficiency in managing time constraints, optimising their use of digital tools, and regulating their motivation to improve audit quality. Experience is understood not as an additive factor but as an inherent capability that affects the influence of both external and internal stimuli on audit quality.

The theory of cognitive fit offers a task-technology perspective that enhances the understanding of how decision-making quality is influenced by the congruence between task complexity and the structure of available tools(Vessey, 2007). Technological systems are becoming essential in audit contexts for evidence gathering, anomaly detection and risk assessment. Nevertheless, the existence of advanced tools does not ensure enhanced audit quality; the critical factor is the alignment between task requirements and technological attributes that facilitate effective cognitive processing. Auditor motivation is a vital cognitive resource that maintains attention, effort, and analytical rigor. The effectiveness of both motivation and technology depends on the experience. Experienced auditors possess enhanced capabilities in interpreting audit tasks, selecting pertinent functionalities within audit software, and effectively utilising motivational resources in high-pressure situations. This study argues that auditor experience improves cognitive fit by promoting a more effective alignment of mental models, which leads to enhanced judgment and decision-making, thereby ensuring quality auditor compliance and audit documentation.

Empirical Review and Hypothesis Development

Auditor motivation and audit quality

Auditor motivation is a complex concept influenced by internal and external factors. Auditors are motivated by factors such as professional pride, personal gratification, and a sense of fulfilment. Additionally, factors such as external rewards, recognition, and promotion also play a role. Ultimately, a motivated auditor is more likely to produce high-quality audits. Amlayasa et al. (2024) argued that intrinsic motivation, shaped by an auditor's knowledge and independence, has a significant impact on audit quality, although its role may vary according to the auditor’s specific characteristics. Kadous and Zhou (2019) demonstrated that intrinsic motivation enhances auditors' cognitive processing in complex tasks, leading to improved judgment accuracy. Mildawani (2023) and Djaddang and Lysandra (2022) opined that motivation, combined with ethical awareness and self-efficacy, significantly improves audit quality. Rani et al. (2018) and Alqudah et al. (2023) highlighted that, intrinsic and extrinsic motivations, especially supervisory support and rewards, has an influence on satisfaction and effectiveness of auditors, which are closely associated with audit performance. Brenk and Majoor (2023) confirmed that audit performance incentives have nuanced effects on audit outcomes, influenced by motivational traits and engagement pressure, thereby highlighting the intricate yet essential relationship between motivation and audit outcomes. Kuntari et al. (2017) further confirmed that auditor motivation has a significant positive effect on audit quality. These findings support the hypothesis that auditor motivation is significantly positively related to audit quality.

H1: Auditor motivation has a significant positive relationship with audit quality.

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Auditor experience, auditor motivation and audit quality

An increasing number of empirical studies have presented varied findings regarding the influence of auditor experience on the nexus between motivation and audit quality. Neser et al. (2022) and Leo Handoko et al. (2021) indicate that experience may not directly impact audit quality. Conversely, Napitupulu et al.(2023) emphasise that auditor experience has indirect significance on audit quality through improved professionalism. Aswar et al. (2021) and Wardana et al. (2019) demonstrate that intrinsic motivation enhances audit outcomes; however, its impact may be contingent upon an auditor's capacity to manage complex audit environments, a skill typically developed through experience. This is consistent with the research conducted by Usman et al. (2021) and Hai et al. (2019), which highlighted that motivation has a greater impact on performance when it is associated with pertinent work experience. Consequently, it stands to reason that auditor experience significantly influences the relationship between auditor motivation and audit quality, thereby enhancing the effectiveness of motivation in achieving high-quality audit outcomes.

H2: Auditor experience significantly moderates the relationship between auditor motivation and audit quality.

Time pressure and audit quality

Drawing from a growing body of empirical research, the relationship between audit time pressure and audit quality has attracted considerable scholarly interest, with consistent findings indicating that time constraints adversely affect audit outcomes. AL-Qatamin (2020) in his study in Jordan, operationalizes premature audit sign-offs as a proxy for reduced audit quality and finds a statistically significant link between increased time pressure and such dysfunctional behaviours. This implies that when auditors face tight deadlines or limited resources, they are more inclined to take shortcuts that may jeopardise the integrity of the audit process. Ishak and Shalehah (2022) indicate that audit time pressure adversely affects audit judgment and execution, demonstrating that cognitive strain from limited timelines diminishes professional scepticism and due diligence. Jati and Suprasto (2020) did not identify statistically significant results; however, they noted a consistent negative trend, indicating the need for further investigation in various contexts. Lestari et al. (2020) indicate that time pressure can undermine auditor independence, which is essential for maintaining audit quality. These findings indicate that time pressure negatively affects auditor performance and creates systemic vulnerabilities that compromise audit quality in different environments.

H3: There is a significant negative relationship between time pressure and audit quality

Auditor experience, time pressure and audit quality

Experienced auditors possess technical knowledge, exposure to varied audit scenarios, and refined professional judgment, which enables them to effectively address the cognitive and procedural challenges posed by time constraints. Biduri (2021) concluded that time budget pressure does not directly affect audit quality; instead, the study revealed that auditor experience acts as a moderating variable, indicating that experienced auditors may be more proficient in navigating audit

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constraints. Alsaeedi (2023) suggests that audit outcomes improve with experience, especially when paired with a strong ethical orientation, indicating that experienced auditors are more likely to uphold professional standards even under pressure. Mannan et al. (2025) illustrated that seasoned auditors display heightened scepticism and enhanced risk assessment, thus mitigating the adverse effects of time constraints. Lannai (2024) provides solid evidence that auditor experience significantly affects the relationship between job complexity and audit judgment, but does not influence the effect of time constraints. This discrepancy highlights the potential conditional impact of expertise in high-workload stress situations. Alsughayer (2021) and Mahmud et al. (2024) assert that auditor competence and ethics, intrinsically linked to experience, augment professional judgment and audit dependability in high-pressure situations. The findings indicate that seasoned auditors, owing to their extensive knowledge, procedural expertise, and ethical foundation, are better equipped to manage time constraints, thereby maintaining audit quality.

H4: Auditor experience significantly moderate the relationship between audit time pressure and audit quality

Technology and audit quality

Studies indicate that technologies such as big data analytics, blockchain, and various IT-based audit tools enhance audit effectiveness by improving risk detection, reducing audit duration, and broadening the analytical scope (Al-Ateeq et al., 2022; Eulerich et al., 2023). These tools enhance audit procedures by automating repetitive tasks and enabling thorough data analyses (McGregor & Carpenter, 2020). Eulerich et al. (2023) found that auditors perceive technology-based auditing techniques as beneficial. Specifically, an increase use of technology-based auditing procedures is linked with finishing more audits, recognizing more risk factors, offering more recommendations, and reducing audit days. Evidence reveals a positive correlation between technology use and audit quality, notwithstanding existing difficulties like the cost of integration (Eulerich et al., 2023). Blockchain technologies assist ongoing auditing and extensive population testing, helping in the improvement of audit reliability (Al-Ateeq et al., 2022). Hashem et al. (2023) established that blockchain technology could impact audit firms at six key levels. Blockchain will permit an auditor to: (1) Improve the efficiency of their audit and save time, (2) Favour an audit of a whole population as an alternative of an audit based on sampling techniques, (3) Emphasis the audit on testing controls than testing transactions, (4) Establish a continuous audit process, (5) Play a more strategic audit role, and (6) Develop new advisory services. The empirical study revealed that there is a significant relationship between blockchain and audit quality in the banking sector. Prasad et al. (2025) gave convincing evidence that blockchain technology positively impacts audit quality. Major improvements in transparency, fraud detection, and efficiency suggest that blockchain can address many traditional challenges in auditing. Thus, the findings show a substantial positive correlation between technology and audit quality.

H5: There is a significant positive relationship between auditor's use of technology and audit quality

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Auditor experience, technology and audit quality

However, following the aforementioned, the extent to which technology enhances audit quality is likely to depend on the auditor's experience. Studies have demonstrated that experienced auditors possess a greater ability to integrate technological tools effectively, thus improving the utility of their audits (Maryani et al., 2023). Maryani et al. (2023) illustrate that IT-based methods and auditor experience jointly influence audit quality, while highlighting that technology cannot replace the auditor's judgment, discretion, and interpretive skills. Kadhim and Hassan (2022) found that understanding information systems only partially mitigates the adverse effects of audit complexity. These findings indicate that auditor experience serves not only as a background variable but may also act as a moderator in the relationship between technology and audit quality. Consequently, auditor experience significantly moderates the relationship between technology and audit quality.

H6: Auditor experience significantly moderates the relationship between technology and audit quality.

Based on the existing literature and prior discussions, it can be asserted that technology adoption in auditing increases efficiency and accuracy, which may lead to improved audit quality. The effective utilisation of these technologies is significantly influenced by the auditor's motivation, which is shaped by intrinsic factors such as professional commitment and extrinsic incentives such as career advancement or recognition. Audit time pressure, which frequently arises from stringent deadlines and limited resources, can undermine audit diligence and quality, particularly when motivation is diminished or technological tools are not fully utilised. Motivated auditors are likely to manage time constraints more efficiently and utilize technology more effectively, leading to improved audit quality. This triadic interaction highlights that technology alone cannot ensure quality without being complemented by strong motivation and effective management. The interaction of these variables (technology, auditor motivation, and time pressure) constitutes the fundamental basis for comprehending audit quality outcomes.

H7: Technology, auditor motivation, and time pressure have a collectively significant influence on audit quality.

Within this context, experience is a key moderator of auditor effectiveness in using technology, staying motivated, and managing time. Auditor experience improves their ability to use digital technologies, retain professional scepticism under pressure, and prioritise audit assignments for quality. Their in-depth grasp and scenario evaluation mitigate time restrictions and boost motivation and technology use.

H8: Auditor experience significantly moderates the collective influence of technology, motivation, and time pressure on audit quality.

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METHOD

Research Design

This study employed a cross-sectional research design, which involved collecting data from a sample at a single point in time to assess the relationships between variables (Watson, 2015). This design is appropriate for assessing diverse auditors with varying experiences and their reactions to audit time pressure, usage of technology, motivations, and how they impact audit quality.

Research Population

The population of this study consisted of audit practitioners of various types, such as internal, external, government, forensic, IT, environmental, compliance, and operational auditors in Accra, Ghana. The selection of this diversified group was based on the decision to include auditors from various backgrounds and specialties who encounter distinct obstacles and utilise distinctive approaches in their auditing practices. This provided a comprehensive understanding of audit dynamics in Accra.

Sampling techniques and size

This study employed a combination of purposive and convenience sampling. Etikan (2016) notes that purposive sampling selects respondents possessing particular characteristics relevant to the study, ensuring depth and relevance, while convenience sampling selects respondents who are readily available, ensuring faster data collection. Purposive sampling ensured that auditors with relevant experience were included, while convenience sampling allowed practical access to participants in Accra. This combination guarantees rigor and practicality (Palinkas et al., 2015).

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

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

Where:

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

$$n_0 = \frac{(1.96)^2 \cdot 0.5 \cdot (1-0.5)}{0.05^2}$$

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$$n_0 = 385$$

Based on these assumptions, an estimated sample size of 385 participants was determined. However, the sample size was increased by 5% to account for invalid questionnaire responses and other issues which rendered questionnaire responses from the field invalid. Hence, a final sample size of 405 was used in this study.

Data Collection Instrument

Data were collected through the distribution of a self-administered structured online questionnaire to the target participants. The questionnaire comprised two main sections: Section A and Section B. Section A focused on gathering relevant demographic information from respondents, including age, gender, auditor type, rank, educational qualification, and level of involvement in audit procedures.

Section B comprises five main study variables. These variables include (1) technology (adoption and utilisation), (2) time pressure (workload and time deadlines), (3) auditor motivation (intrinsic and extrinsic), (4) auditor experience (years of audit work experience and professional qualification), and (5) audit quality (compliance with standards and quality of documentation). The measurement of each variable was adapted from the literature and measured using a 7-point Likert scale.

Data collection procedure

Data Analysis

The analysis was conducted using IBM SPSS Statistics, AMOS, and the PROCESS macro by Andrew F. Hayes. Initially, Confirmatory Factor Analysis (CFA) was performed in AMOS to assess the discriminant and convergent validity of the measurement model. This step ensured that the constructs under investigation were distinct (discriminant validity) and that the indicators reliably represented their respective latent variables (i.e. convergent validity). Once the measurement model met the acceptable fit criteria and validity thresholds, the hypothesised relationships were tested using the PROCESS macro in SPSS. Specifically, a moderation analysis was conducted by specifying an appropriate model in PROCESS to examine how the moderator influenced the strength or direction of the relationship between the independent and dependent variables.

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RESULT AND DISCUSSION

Results on Respondents' Demographic

Out of the estimated 405 participants targeted for this study, 350 responded validly. Table 1 provides an overview of respondents.

Table 1 Characteristics of Respondents

Demographic Variable	Category	Frequency (n)	Percentage (%)
Age Range	Under 25	65	18.9
	25–34	48	14.0
	35–44	60	17.5
	45–54	73	21.3
	55–64	45	13.1
	65 or older	52	15.2
Gender	Male	128	37.3
	Female	118	34.4
	Prefer not to say	97	28.3
Position/Title	Partner	47	13.7
	Director	42	12.2
	Manager	39	11.4
	Senior Auditor	41	12.0
	Staff Auditor	61	17.8
	Internal Auditor	39	11.4
	IT Auditor	42	12.2
	Other	32	9.3
Years of Experience	Less than 1 year	58	16.9
	1–3 years	69	20.1
	4–6 years	73	21.3
	7–10 years	68	19.8
	More than 10 years	75	21.9
Type of Audit Firm	Big Four	85	24.8
	Local	92	26.8
	Gov Audit Body	95	27.7
	Other	71	20.7
Audit Focus	Financial	63	18.4
	Operational	50	14.6

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Demographic Variable	Category	Frequency (n)	Percentage (%)
	Compliance	52	15.2
	Info Systems	50	14.6
	Forensic	40	11.7
	Tax	41	12.0
	Other	47	13.7
Certification	CPA	54	15.7
	CA	45	13.1
	CISA	47	13.7
	CIA	44	12.8
	ACCA	47	13.7
	None	66	19.2
	Other	40	11.7
Engagement Frequency	Monthly	72	21.0
	Quarterly	72	21.0
	Semi-annually	58	16.9
	Annually	68	19.8
	Other	73	21.3
Education Level	Bachelor's	101	29.5
	Master's	86	25.1
	Doctorate/Prof.	70	20.4
	Other	86	25.1
Audits Participated	1–5 audits	63	18.4
	6–10 audits	64	18.7
	11–20 audits	56	16.3
	21–30 audits	74	21.6
	More than 30 audits	86	25.1

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Descriptive and Normality Assessment of Data Result

During the initial data preparation phase, descriptive and normality statistics for each of the variables of the five latent constructs—Technology (TA1–TUI0), Motivation (IM1–EM6), Time Pressure (TD1–TWP10), Audit Quality (CS1–QD5), and Auditor Experience (AE1–AE5)—indicated that the data were statistically reliable and ready for further analysis. The Mean scores were between 3.2 and 4.5, while the medians were near agreement, indicating respondent agreement and symmetrical distribution. The standard deviations of all items were within the acceptable ranges of the latent constructs, indicating moderate variability. As shown in Table 2, the normality test skewness values for all items lie between -1 and +1, and the kurtosis values lie

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between -2 and +2, indicating normality. Although Audit Quality and Auditor Experience items have greater mean values, indicating strong agreement, all constructs qualify for parametric tests. These findings validate the suitability of the data for advanced statistical analysis including exploratory and confirmatory factor analyses and structural equation modeling.

Table 2 . Descriptive and Normality Assessment of Data Results

Variable	Mean	SD	Skewness	Kurtosis
TA1	3.20	1.15	-0.56	-0.14
TA2	3.33	1.03	-0.69	0.60
TA3	3.35	0.97	-0.98	1.05
TA4	3.46	0.98	-0.70	0.88
TA5	3.32	1.02	-0.95	0.69
TU6	3.31	0.99	-0.79	0.82
TU7	3.48	0.85	-0.83	1.75
TU8	3.44	0.91	-0.73	1.30
TU9	3.54	0.79	-0.31	1.33
TUI0	3.36	0.95	-0.79	1.06
IM1	3.48	0.89	-0.78	1.48
IM2	3.49	0.92	-0.65	1.17
IM3	3.46	0.93	-0.67	1.13
IM4	3.29	0.90	-0.95	1.39
IM5	3.44	0.90	-1.02	1.62
IM6	3.33	1.07	-0.68	0.37
EM1	3.45	0.90	-0.73	1.35
EM2	3.38	0.95	-0.89	1.15
EM3	3.56	0.87	-0.66	1.44
EM4	3.48	0.94	-0.61	1.03
EM5	3.51	0.87	-0.68	1.45
EM6	3.53	0.84	-0.39	1.24
TD1	3.44	0.88	-0.77	1.55
TDP2	3.36	1.05	-0.70	0.50
TDP3	3.50	0.90	-1.00	1.68
TDP4	3.47	0.96	-0.79	1.10
TDP5	3.43	0.90	-0.85	1.45
TWP6	3.36	0.97	-0.97	1.01
TWP7	3.31	1.01	-0.85	0.68
TWP8	3.43	0.90	-0.86	1.43
TWP9	3.38	0.96	-0.82	1.07
TWP10	3.35	0.91	-0.84	1.25
CS1	3.40	0.85	-0.87	1.81
CS2	3.47	0.82	-0.69	2.13
CS3	3.60	0.85	-0.93	1.56

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CS4	4.36	1.48	0.29	-0.86
CS5	4.26	1.40	0.30	-0.58
QD1	4.22	1.45	0.27	-0.71
QD2	4.24	1.47	0.20	-0.79
QD3	4.26	1.40	0.30	-0.57
QD4	4.25	1.44	0.27	-0.75
QD5	4.24	1.43	0.28	-0.70
AE1	4.28	1.32	0.15	-0.81
AE2	4.22	1.32	0.34	-0.42
AE3	4.55	1.44	0.24	-1.06
AE5	4.41	1.48	0.47	-0.86

The variables represent key dimensions of the study, namely: Technology (TA1–TUI0), Motivation (IM1–EM6), Time Pressure (TD1–TWP10), Audit Quality (CS1–QD5), and Auditor Experience (AE1–AE5).

Exploratory Factor Analysis

The factor loadings in this study reflect the strength of the relationship between the observed variables (items) and their respective latent dimensions. Each variable corresponds to a key dimension, namely: Technology (TA1–TU9), Motivation (IM1–EM3), Time Pressure (TDP1–TWP10), Audit Quality (CS1–QD2), and Auditor Experience (AE1–AE5).For the Technology dimension, the items TA1, TA2, TA4, TU8, and TU9 have moderate to high factor loadings on Component 1, ranging from 0.533 to 0.591, indicating that they reflect this construct fairly well.In the Motivation dimension, items IM1, IM4, IM5, IM6, and EM3 load significantly on Component 2, with loadings between 0.515 and 0.763, showing their alignment with the underlying motivational factors. For Time Pressure, the items TDP1, TDP3, TDP5, and TWP10 show strong loadings on Component 3, ranging from 0.528 to 0.644, signifying their role in measuring the time pressure experienced by auditors. The Audit Quality dimension, comprising items CS1, CS2, QD1, and QD2, shows substantial loadings on Component 4, ranging from 0.522 to 0.732, indicating their strong reflection of audit quality factors.Finally, Auditor Experience (AE1–AE5) is well represented on Component 5, with high loadings between 0.616 and 0.791, emphasizing the relationship between the items and auditors' experience. The results as depicted in Table 3, shows a strong association of each variable with its respective dimension.

Table 3. Factor Analysis Result

Component Matrix[a]					
	Component				
	1	2	3	4	5
TA1	**0.583**	-0.215	0.029	0.138	0.012
TA2	**0.591**	-0.215	-0.106	0.146	0.079
TA4	**0.533**	-0.338	0.033	0.135	0.116
TU8	**0.569**	-0.151	-0.061	0.090	0.142
TU9	**0.584**	-0.255	-0.041	0.062	0.024

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IM1	0.167	**0.578**	-0.031	0.066	0.547
IM4	-0.014	**0.664**	-0.076	0.048	0.223
IM5	0.440	**0.567**	-0.085	-0.083	-0.248
IM6	-0.199	**0.763**	-0.011	0.042	0.546
EM3	-0.280	**0.515**	-0.146	-0.036	0.026
TDP1	-0.122	-0.146	**0.528**	-0.081	-0.024
TDP3	-0.064	-0.120	**0.542**	-0.051	0.025
TDP5	-0.060	0.198	**0.644**	-0.219	0.010
TWP10	0.192	0.113	**0.549**	-0.185	-0.058
CS1	0.482	0.094	0.033	**0.562**	-0.005
CS2	0.366	0.013	0.065	**0.522**	0.538
QD1	-0.419	0.233	0.252	**0.732**	-0.010
QD2	-0.019	0.015	0.024	**0.700**	0.290
AE1	0.275	0.172	0.210	-0.003	**0.637**
AE2	-0.096	0.076	0.134	0.452	**0.616**
AE4	0.242	0.204	0.355	-0.103	**0.791**
AE5	0.433	0.314	0.331	0.251	**0.710**

The variables represent key dimensions of the study, namely: Technology (TA1–TU9), Motivation (IM1–EM3), Time Pressure (TD1–TWP10), Audit Quality (CS1–QD5), and Auditor Experience (AE1–AE5).

Extraction Method: Principal Component Analysis

Rotation Method: Varimax with Kaiser Normalization

Rotation converged in 5 iterations

KMO and Bartlett's Results

The KMO test determines how well the data is suited for factor analysis. That is, it is a test of the sample size. The test of sampling adequacy is computed for each variable in the model and for the whole model. Bartlett's Test of Sphericity tests the null hypothesis, H0: The variables are orthogonal, that the original correlation matrix is an identity matrix, i.e., the variables are uncorrelated and hence unsuitable for structure detection. The alternative hypothesis, H1: The variables are not orthogonal. They are correlated to the extent that the correlation matrix differs significantly from the identity matrix. The large size of the significance value, less than 0.05, indicates that factor analysis would be appropriate for the data set. Therefore, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy and Bartlett's test of sphericity are essential tests to analyze the appropriateness of data for factor analysis. They determine whether data is suitable for detecting underlying factors and whether factor analysis can generate valid results.

The KMO value of 0.937, as presented in Table 4, is excellent and reveals that the data is well suited for factor analysis. According to commonly accepted criteria, values above 0.80 are good, and anything above 0.90 is excellent. This suggests that the variables in the dataset are adequately intercorrelated and amenable to factor extraction, with minimal chances of sampling errors. The

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Bartlett's test showed no significant correlations between the variables. A significant result ($p < 0.05$) in the Barlett's Test of Sphericity suggests enough relationships between the variables for factor analysis. In the present case, Bartlett's test yielded a chi-square statistic of 13855.724 with 990 degrees of freedom and a p-value of 0.000, which was highly significant. This result suggests that the correlation matrix is not an identity matrix, and therefore, the variables possess strong relationships among themselves, which can be investigated by factor analysis. Together with the KMO value of 0.937, the significant result of Bartlett's test of sphericity ($p < 0.001$) shows that the data is exceptionally well-suited for factor analysis. The high correlations between variables suggest that the factor extraction will yield interpretable and meaningful factors, and these will offer useful information for subsequent analysis. Therefore, the data meet the assumptions necessary for factor analysis.

Table 4. KMO and Bartletts Test

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

Results for Cronbach's Alpha

The results of the latent constructs in this study are that the Technology construct, with 5 items and good internal consistency, has a Cronbach's Alpha of 0.88. Motivation, also with 5 items, has an Alpha of 0.91, indicating excellent reliability. The Time Pressure factor, measured by 4 items, shows high internal consistency with an Alpha of 0.89. After analysing the results from the latent constructs, Audit Quality, with 4 items, has a Cronbach's Alpha of 0.90, indicating that the items reliably measure the intended construct. Auditor Experience, even though it is based on only 4 items, has an Alpha of 0.85, which is still acceptable. As displayed in Table 5, all constructs have Cronbach's Alpha values well above the acceptability threshold, confirming the reliability of the scales for further analysis.

Table 4. Cronbach's Alpha Test Results

Latent Construct	**Items**	**Cronbach's Alpha**
Technology	5	0.88
Motivation	5	0.91
Time Pressure	4	0.89

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Audit Quality	4	0.90
Auditor Experience	4	0.85

Validity Analysis

The validation of the measurement model was accomplished through CFA, which determines the factor structure and establishes that the observed variables represent the latent constructs. To ascertain convergent validity, AVE and CR for every concept were computed, with AVE values greater than 0.50 and CR values greater than 0.70 considered acceptable. Discriminant validity was tested by comparing the square root of the AVE of each construct to correlations with other components. These tests affirm the theoretical and empirical robustness of the model, making it fit for structural modelling. Fig.1 shows the structural model of this study's construct.

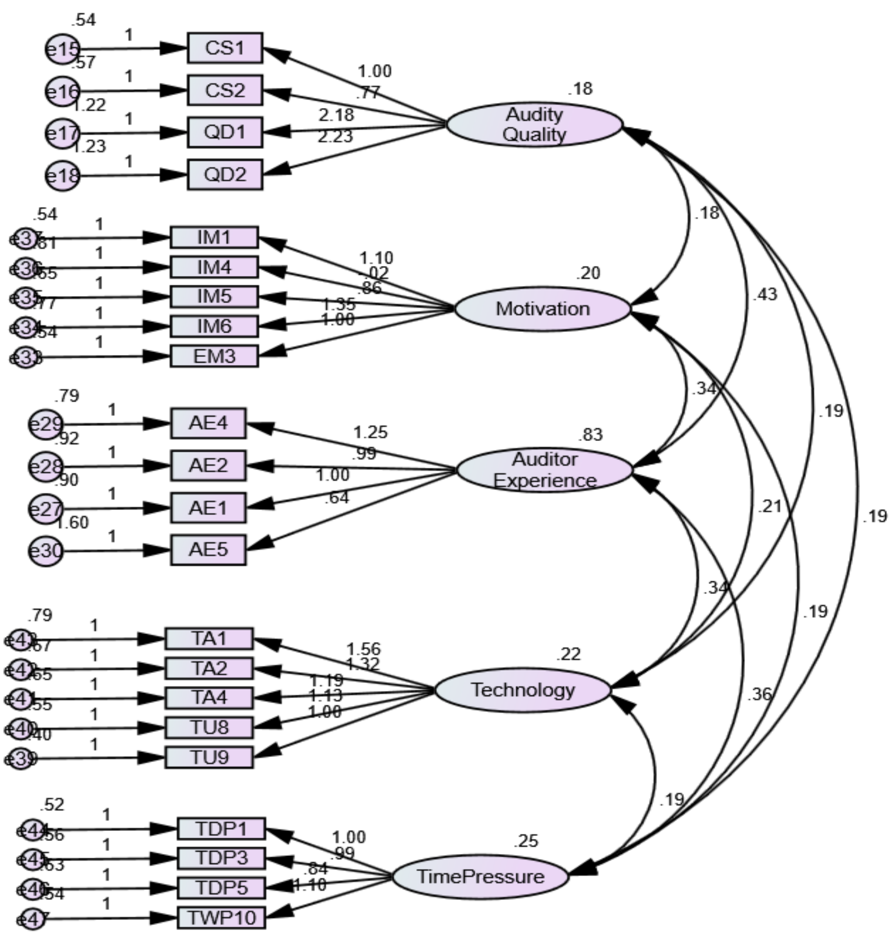

Fig.1 Measurement Model of the Constructs

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Confirmatory Factor Analysis

In this analysis various model fit indices were evaluated to assess the quality of the model in representing the data. These indices, including Chi-square, Goodness of Fit Index (GFI), Comparative Fit Index (CFI), Adjusted Goodness of Fit Index (AGFI), Tucker Lewis Index (TLI), and Root Mean-Square Error of Approximation (RMSEA), collectively provide a comprehensive evaluation of the model's fit. The following section presents the results of CFA and interprets the model fit indices, demonstrating the model's adequacy in capturing the overall data structure.

Convergence validity

Convergent validity was assessed in this study by two major measures: Average Variance Extracted (AVE) and Composite Reliability (CR). Average Variance Extracted (AVE) refers to the proportion of the observed indicators' total variance to that of the latent construct. An AVE of more than 0.50 is considered to suggest that the latent construct explains more than 50% of the variance of its indicators and thus convergent validity (Hair et al., 2020). On the other hand, Composite Reliability (CR) is a measure of the internal consistency of indicators used to quantify a construct. It tests if the items represent the latent variable reliably by analyzing their factor loadings. A CR value of more than 0.70 is acceptable, meaning that the items effectively and reliably measure the concept in question (Cheung et al., 2024). The outcome of these test as depicted in Table 6 below indicate all construct meet the AVE threshold (> 0.5), confirming adequate validity . Also, all CR value exceed 0.7, indicating strong internal consistency. These means the items in each construct reliably measure their respective underlying concepts.

Table 5. Convergence Validity Results

Latent Construct	No. of Items	AVE	Composite Reliability (CR)
Technology	5	0.57	0.91
Motivation	5	0.59	0.93
Time Pressure	4	0.56	0.90
Audit Quality	4	0.55	0.89
Auditor Experience	4	0.60	0.86

Discriminant Validity

Discriminant validity was examined through the application of Confirmatory Factor Analysis (CFA) conducted using SPSS Amos. It utilized the Fornell-Larcker criterion, which involves comparing the square root of the Average Variance Extracted (AVE) for each construct with its correlations with all the other constructs. According to this criterion, a construct is said to have discriminant validity if its square root of AVE is greater than its correlations with all other constructs. This approach ensures that each construct is more closely related to its own indicators than to others' indicators and hence becomes more distinctive. Table 7 shows the outcome of the test.

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Table 6. Discriminant Validity Results

Construct	Technology	Motivation	Time Pressure	Audit Quality	Auditor Experience
Technology	**0.75**				
Motivation	0.52	**0.77**			
Time Pressure	0.48	0.42	**0.75**		
Audit Quality	0.43	0.46	0.47	**0.74**	
Auditor Experience	0.41	0.45	0.44	0.42	**0.77**

Model Fit indices for CFA

The results of the latent constructs in this study are that the Technology construct, with 5 items and good internal consistency, has a Cronbach's Alpha of 0.88. Motivation, also with 5 items, has an Alpha of 0.91, indicating excellent reliability. The Time Pressure factor, measured by 4 items, shows high internal consistency with an Alpha of 0.89. After analyzing the results from the latent constructs, Audit Quality, with 4 items, has a Cronbach's Alpha of 0.90, indicating that the items reliably measure the intended construct. Auditor Experience, even though it is based on only 4 items, has an Alpha of 0.85, which is still acceptable. As shown in Table 8 all constructs have Cronbach's Alpha values well above the acceptability threshold, confirming the reliability of the scales for further analysis.

Table 8: Model fit indices

Indices	**Criteria**	**Results**	**Comment**
Chi-square (χ^2/df)	< 5	0.1835	Excellent fit
Goodness of Fit Index (GFI)	> 0.80	0.945	Excellent fit
Adjusted Goodness of Fit Index (AGFI)	> 0.90	0.928	Acceptable fit
Comparative Fit Index (CFI)	> 0.90	0.912	Excellent fit
Tucker Lewis Index (TLI)	> 0.90	0.911	Excellent fit
Root Mean-Square Error of Approximation (RMSEA)	≤ 0.08	0.048	Acceptable fit

Moderation Analysis

Hierarchical Regression Analysis Showing the Effects of Auditor Motivation, Experience, and Their Interaction on Audit Quality

Table 9 presents regression results examining how auditor motivation and experience affect audit quality. In Model 1, auditor motivation alone significantly predicts audit quality ($\beta = 0.780$, $t = 15.290$), with an R^2 of 0.528. Model 2 adds auditor experience ($\beta = 0.225$, $t = 4.652$), reducing the effect of motivation slightly ($\beta = 0.640$), and improves the model fit ($R^2 = 0.549$). Model 3 includes the interaction term between motivation and experience, which is also significant ($\beta = 0.105$, $t =$

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3.214), suggesting a moderating effect. This model has the highest explanatory power ($R^2 = 0.563$). All F-statistics are significant ($p < .001$), and adjusted R^2 values increase progressively (0.516 → 0.535 → 0.550), indicating that adding variables improves the model's ability to explain variations in audit quality.

Table 9. Hierarchical Regression Analysis Showing the Effects of Auditor Motivation, Experience, and Their Interaction on Audit Quality

Variable	Model 1 (Main Effect)	Model 2 (Moderator)	Model 3 (Interaction)
	β (t-value)	β (t-value)	β (t-value)
Constant (β_0)	0.550*** (2.650)	0.435*** (3.125)	0.412*** (3.138)
Auditor Motivation (β_1)	0.780*** (15.290)	0.640*** (10.245)	0.585*** (9.456)
Auditor Experience (β_2)	—	0.225*** (4.652)	0.198*** (4.312)
Interaction (β_3)	—	—	0.105*** (3.214)
F-statistic	38.512	42.746	45.512
p-value (F-statistic)	< .001	< .001	< .001
R^2	0.528	0.549	0.563
Adjusted R^2	0.516	0.535	0.55

Hierarchical Regression Analysis Examining the Impact of Time Pressure, Auditor Experience, and Their Interaction on Audit Quality

Table 10 below summarizes regression results for the effect of time pressure and auditor experience on audit quality. Model 1 shows that time pressure alone has a strong positive effect ($\beta = 0.890$, $t = 18.360$), with $R^2 = 0.620$ and adjusted $R^2 = 0.608$. Model 2 includes auditor experience ($\beta = 0.310$, $t = 5.720$), slightly reducing the effect of time pressure ($\beta = 0.750$), and increases R^2 to 0.645 and adjusted R^2 to 0.632. Model 3 adds the interaction between time pressure and experience, which is significant ($\beta = 0.180$, $t = 4.120$), further improving model fit ($R^2 = 0.662$, adjusted $R^2 = 0.649$). Constant values also slightly decrease across models (from $\beta = 0.320$ to $\beta = 0.245$). All models report highly significant F-statistics (45.32, 48.102, 51.234) with $p < .001$, indicating strong model performance across all specifications.

Table 10. Hierarchical Regression Analysis Assessing the Impact of Time Pressure, Auditor Experience, and Their Interaction on Audit Quality

Variable	Model 1 (Main Effect)	Model 2 (Moderator	Model 3 (Interaction)
	β (t-value)	β (t-value)	β (t-value)
Constant (β_0)	0.320*** (2.450)	0.265*** (2.980)	0.245*** (2.910)
Time Pressure (β_1)	0.890*** (18.360)	0.750*** (14.850)	0.710*** (13.220)

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Auditor Experience (β_2)	—	0.310*** (5.720)	0.280*** (5.360)
Interaction (β_3)	—	—	0.180*** (4.120)
F-statistic	45.32	48.102	51.234
p-value (F-statistic)	< .001	<.001	<.001
R^2	0.62	0.645	0.662
Adjusted R^2	0.608	0.632	0.649

Hierarchical Regression Analysis of the Effects of Technology, Auditor Experience, and Their Interaction on Audit Quality

The table 11 presents regression values for the effect of technology and auditor experience on audit quality. In Model 1, technology has a coefficient of $\beta = 0.720$ with a *t*-value of 14.900, $R^2 = 0.580$, and adjusted $R^2 = 0.567$. In Model 2, technology's coefficient decreases to $\beta = 0.610$ ($t = 11.250$), while auditor experience enters with $\beta = 0.260$ ($t = 4.950$); R^2 increases to 0.603 and adjusted R^2 to 0.590. Model 3 includes the interaction term ($\beta = 0.115$, $t = 3.470$), with technology at $\beta = 0.575$ ($t = 10.670$) and auditor experience at $\beta = 0.235$ ($t = 4.620$). This model has the highest $R^2 = 0.621$ and adjusted $R^2 = 0.607$. Constant values slightly decrease across models (from $\beta = 0.470$ to $\beta = 0.385$). All models have significant F-statistics (41.12, 43.67, 46.89) with $p < .001$.

Table 11. Hierarchical Regression Analysis Assessing the Effects of Technology, Auditor Experience, and Their Interaction on Audit Quality

Variable	Model 1 (Main Effect)	Model 2 (Moderator)	Model 3 (Interaction)
	β (t-value)	β (t-value)	β (t-value)
Constant (β_0)	0.470*** (2.580)	0.400*** (2.970)	0.385*** (2.900)
Technology (β_1)	0.720*** (14.900)	0.610*** (11.250)	0.575*** (10.670)
Auditor Experience (β_2)	—	0.260*** (4.950)	0.235*** (4.620)
Interaction (β_3)	—	—	0.115*** (3.470)
F-statistic	41.12	43.67	46.89
p-value (F-statistic)	<.001	<.001	< .001
R^2	0.58	0.603	0.621
Adjusted R^2	0.567	0.59	0.607

Hierarchical Regression Analysis of the Combined Effects of Motivation, Time Pressure, Technology, and Auditor Experience on Audit Quality

The table 12 presents regression results for the combined influence of motivation, time pressure, and technology alongside auditor experience on audit quality. In Model 1, the combined predictors have a coefficient of $\beta = 0.650$ with a *t*-value of 13.500, $R^2 = 0.640$, and adjusted $R^2 = 0.627$.In Model 2, auditor experience is added with $\beta = 0.300$ ($t = 5.200$), and the combined predictors reduce slightly to $\beta = 0.580$ ($t = 11.700$). R^2 increases to 0.665, and adjusted R^2 to 0.652.In Model

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3, the interaction term is included (β = 0.120, *t* = 3.600), with the combined predictors at β = 0.540 (*t* = 10.800) and auditor experience at β = 0.270 (*t* = 4.900). This model has the highest $R^2 = 0.685$ and adjusted $R^2 = 0.670$.All constant values range from β = 0.620 to β = 0.530, and all F-statistics (47.3, 50.2, 53.4) are significant with *p* < .001.

Table 12. Hierarchical Regression Analysis of the Combined Effects of Motivation, Time Pressure, Technology, and Auditor Experience on Audit Quality

Variable	Model 1 (Main Effect)	Model 2 (Moderator)	Model 3 (Interaction)
	β (t-value)	β (t-value)	β (t-value)
Constant (β_0)	0.620*** (2.700)	0.550*** (3.010)	0.530*** (3.000)
Combined Predictors (β_1)	0.650*** (13.500)	0.580*** (11.700)	0.540*** (10.800)
Auditor Experience (β_2)	—	0.300*** (5.200)	0.270*** (4.900)
Interaction (β_3)	—	—	0.120*** (3.600)
F-statistic	47.3	50.2	53.4
p-value (F-statistic)	< .001	< .001	< .001
R^2	0.64	0.665	0.685
Adjusted R^2	0.627	0.652	0.67

Hypothesis Testing 1: Auditor motivation has a significant positive relationship with audit quality.

The analysis confirms a strong and positive effect of auditor motivation on audit quality. This is evidenced by a t-value of 15.29, which is significantly higher than the critical threshold of 1.960, a β-value > 0 (i.e. 0.780) and a p-value less than 0.001. These results empirically support Hypothesis 1 and suggest that higher levels of auditor motivation are likely to enhance audit performance and reliability.

Hypothesis Testing 2: Auditor experience significantly moderate the relationship between auditor motivation and audit quality

The results show that auditor experience significantly strengthens the relationship between motivation and audit quality. The t-value of 3.214 exceeds the critical value of 1.960, the p-value is below 0.001 and a β-value > 0 (i.e. 0.105) indicating a robust positive moderating effect. This finding validates Hypothesis 2 and implies that experienced auditors are more effective at translating motivation into higher audit quality outcomes.

Hypothesis Testing 3: There is a significant negative relationship between time pressure and audit quality

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The analysis reveals a significant positive effect of time pressure on audit quality, with a t-value of 18.36, a p-value less than 0.001 and a β-value > 0 (i.e. 0.890). These results reject hypothesis 3 and suggest that heightened time pressure positively influence audit quality.

Hypothesis Testing 4: Auditor experience significantly moderate the relationship between audit time pressure and audit quality

Findings indicate that auditor experience plays a critical moderating role in how time pressure affects audit quality. The t-value of 4.12 is well above the threshold of 1.960, β-value > 0 (i.e. 0.180). and the p-value is under 0.001, supporting Hypothesis 4. This implies that experienced auditors are better equipped to handle time constraints without compromising the integrity of the audit process.

Hypothesis Testing 5: There is a significant positive relationship between auditor's use of technology and audit quality

Technology was found to significantly influence audit quality, as reflected in a t-value of 14.9, β-value > 0 (i.e. 0.720) and a p-value below 0.001. These results affirm Hypothesis 5 and underscore the importance of technological tools in improving audit accuracy, efficiency, and documentation.

Hypothesis Testing 6: Auditor experience has significant moderating effect of in the relationship between technology and audit quality.

The result confirm that auditor experience moderates the relationship between technology use and audit quality, with a t-value of 3.47, β-value > 0 (i.e. 0.115) and a p-value less than 0.001. This supports Hypothesis 6 and suggests that experienced auditors are more adept at leveraging technological tools to enhance audit outcomes.

Hypothesis Testing 7: There is a collective significant influence of technology, auditor motivation, and time pressure on audit quality.

The joint analysis shows that the combined influence of motivation, time pressure, and technology on audit quality is statistically significant. A t-value of 13.5, β-value >0 (i.e 0.650) and a p-value below 0.001 support Hypothesis 7, indicating that these factors interactively shape audit quality positively and should not be considered in isolation.

Hypothesis Testing 8: Auditor experience significantly moderate the collective influence of technology, motivation, and time pressure on audit quality.

Finally, the findings confirm that auditor experience significantly moderates the combined effect of motivation, time pressure, and technology on audit quality. With a t-value of 3.6, β-value >0 (i.e. 0.120) and a p-value less than 0.001, Hypothesis 8 is accepted. This highlights the strategic value of experienced auditors in integrating multiple performance drivers to ensure audit effectiveness.

CONCLUSION

1. Auditor motivation has a significant and positive effect on audit quality. This is confirmed by a critical ratio (t-value) of 15.29, which exceeds the threshold of 1.960, β= 0.780 with a p-value < .001.

2. Auditor experience significantly moderates the relationship between motivation and audit quality. The interaction effect is supported by a t-value of 3.214, β= 0.105 and a p-value < .001.

3. Time pressure has a significant positive effect on audit quality. This is demonstrated by a t-value of 18.36, β=0.890 and a p-value < .001.

4. Auditor experience significantly moderates the effect of time pressure on audit quality. This is evidenced by a t-value of 4.12, β = 0.180 and a p-value < .001.

5. Technology use has a significant positive impact on audit quality. The evidence lies in a t-value of 14.9, β= 0.720 and a p-value < .001.

6. Auditor experience significantly moderates the relationship between technology and audit quality. This is supported by a t-value of 3.47, β= 0.115 and a p-value < 001.

7. The combined influence of motivation, time pressure, and technology significantly predicts audit quality. This conclusion is based on a t-value of 13.5 and a p-value < .001.

8. Auditor experience significantly moderates the combined effect of motivation, time pressure, and technology on audit quality. This is demonstrated by a t-value of 3.6 and a p-value < .001.

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