

How Do Audit Capacity Stress Affect Audit Quality? The Mediating Mechanism of Due Professional Care

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Abstract: *This study aims to investigate whether due professional care mediates the relationship between audit capacity stress and audit quality. A quantitative approach was applied using survey data collected from 105 auditors working in Jakarta, Indonesia. Hypotheses were tested using the Hayes' PROCESS Macro (Model 4) to test direct and indirect effects. The results indicate that audit capacity stress positively influences due professional care, suggesting a compensatory discipline effect whereby increased pressure stimulates greater auditor vigilance. Due professional care, in turn, has a significant positive effect on audit quality. Mediation analysis further reveals that due professional care partially mediates the relationship between audit capacity stress and audit quality, implying that heightened diligence can mitigate some adverse effects of stress, although excessive workload may still impair quality through other behavioral mechanisms such as fatigue or distraction. Theoretically, this study contributes to behavioral auditing literature by identifying due professional care as a key cognitive pathway linking stress and quality. Practically, the findings highlight the importance for audit firms to balance workload demands with effective supervision to sustain audit quality, particularly during peak audit periods.*

Keywords: *Audit Quality, Audit Capacity Stress, Due Professional Care*

Abstrak: Penelitian ini bertujuan untuk menguji peran kemahiran profesional (*due professional care*) sebagai mediator dalam hubungan antara stres kapasitas audit dan kualitas audit. Penelitian ini menggunakan pendekatan kuantitatif dengan data survei yang dikumpulkan dari 105 auditor yang bekerja di Jakarta, Indonesia dan dianalisis menggunakan Hayes' PROCESS Macro (Model 4) untuk menguji pengaruh langsung dan tidak langsung. Hasil penelitian menunjukkan bahwa stres kapasitas audit berpengaruh positif terhadap kemahiran profesional auditor, yang mengindikasikan adanya efek disiplin kompensasi, di mana tekanan kerja mendorong peningkatan kewaspadaan. Selanjutnya, kemahiran profesional terbukti berpengaruh positif signifikan terhadap kualitas audit. Hasil uji mediasi menunjukkan bahwa kemahiran profesional memediasi secara parsial hubungan antara stres kapasitas audit dan kualitas audit, yang berarti bahwa peningkatan ketekunan dapat mengurangi sebagian

dampak negatif stress, meskipun beban kerja yang berlebihan tetap berpotensi menurunkan kualitas audit melalui mekanisme perilaku lain seperti kelelahan dan penurunan konsentrasi. Secara teoretis, penelitian ini memperkaya literatur auditing perilaku dengan mengidentifikasi kemahiran profesional sebagai jalur kognitif utama yang menghubungkan stres dan kualitas. Secara praktis, penelitian ini menekankan pentingnya keseimbangan antara tuntutan beban kerja dan sistem pengawasan yang efektif untuk menjaga kualitas audit, khususnya pada periode audit yang padat.

Kata Kunci: *Audit Quality, Audit Capacity Stress, Due Professional Care*

INTRODUCTION

Audit quality is a fundamental pillar of trust in corporate financial reporting, because external assurance is expected to mitigate information risks for investors, creditors, and regulators alike (Thuneibat & AlHalaseh, 2023). However, the modern auditing landscape is increasingly defined by aggressive reporting deadlines, intricate client operations, and relentless regulatory oversight. These factors create a high-pressure environment where audit tasks are often executed under significant strain rather than through calm, deliberate judgment. As Francis (2023) recently argued, a true understanding of audit quality requires us to look past firm-level metrics and focus on the "on-the-ground" realities of specific engagements, specifically the behavioral and cognitive processes that auditors use to turn abstract standards into concrete work.

A critical, yet often overlooked, engagement-level reality is audit capacity stress. This occurs when the demands of the job, driven by overlapping engagements, tight deadlines, staffing gaps, and peak-season surges, simply outweigh the available human and temporal resources. In a practical setting, this strain doesn't always manifest as blatant misconduct; instead, it subtly influences an auditor's daily tactical choices, such as the depth of evidence testing, the persistence shown when investigating anomalies, or the courage to challenge a client's management team. Current research into dysfunctional audit behaviors views these pressures as the primary drivers of Reduced Audit Quality Acts (RAQAs) or Audit Quality Reduction Behavior (AQRB), decisions that, whether intentional or not, compromise the integrity of audit evidence. A comprehensive review by (Prihantini et al., 2024) highlights that stressors like heavy workloads and rigid deadlines are consistently tied to these quality-reducing tendencies. This is further supported by evidence showing that role stressors, particularly role overload, trigger stress and burnout, which directly correlate with higher rates

of self-reported quality-reduction practices (Smith & Emerson, 2017). Refined models of this paradigm confirm that job-related burnout remains a significant threat to audit outcomes, proving that stress is a systemic quality risk rather than just a personal wellbeing concern (Smith et al., 2018). Despite extensive research on stress and audit quality (Christensen et al., 2021; Smith & Emerson, 2017), limited evidence exists on how due professional care mediates this relationship in emerging market contexts such as Indonesia. Addressing this gap allows for a more nuanced understanding of how behavioral mechanisms operate under resource constraints within developing audit environments.

However, simply proving that stress correlates with poor behavior isn't enough to explain how that degradation happens within the audit process. To move beyond mere correlation, scholars are now looking at the behavioral pathways linking working conditions to auditor actions. Hyatt et al. (2024) proposed a model where situational and organizational factors act as "upstream" drivers that dictate how auditors collect, evaluate, and document evidence. This perspective is particularly relevant to capacity stress; it suggests that resource scarcity doesn't just "push" auditors toward taking shortcuts, it "pulls" their cognitive energy away from the professional disciplines that act as safeguards, most notably due professional care.

Due professional care is the professional mandate that auditors exercise diligence, competence, and scepticism throughout every stage of an audit. It is not a passive requirement but a set of active behaviors: interrogating management's claims, following up on conflicting data, and maintaining a risk-responsive mindset. Recent studies within Indonesian public accounting firms confirm that due professional care is a strong predictor of audit quality, showing that disciplined scepticism leads to more reliable results (Sari & Fakhriyyah, 2024). While this confirms its importance, it also suggests a troubling possibility: in environments of extreme capacity stress, auditors may honestly intend to follow standards but find themselves unable to sustain the intense vigilance that due professional care demands. This creates a specific pathway where stress erodes quality by degrading professional care.

Focusing on this mediation is vital for two reasons. First, it separates general stress from the specific professional mechanism that fails when quality drops. If capacity stress damages quality primarily by undermining due professional care, then firm interventions should focus on capacity planning and supervisory safeguards that protect sceptical processing during busy seasons. Second, treating due professional care as a mediator aligns with the broader shift in

behavioral audit research toward understanding the "micro-foundations" of quality, how individual cognition and engagement conditions aggregate into final audit outcomes (Francis, 2023; Hyatt et al., 2024). In this framework, due professional care is not just another variable; it is the mechanism that explains why capacity stress can lead to quality failures even when auditors are formally committed to professional standards.

Consequently, this study investigates the impact of audit capacity stress on audit quality by examining the mediating role of due professional care. By focusing on this behavioral channel at the engagement level, we move away from treating stress as a vague contextual factor. The objective of this research is to: (1) analyze the direct link between capacity stress and audit quality, (2) evaluate how such stress affects due professional care, (3) test the relationship between due professional care and audit quality, and (4) establish whether due professional care acts as a mediator in this relationship. By clarifying this specific mechanism, this study seeks to provide a more practical understanding of quality risks and help audit firms protect the diligence of their staff when resource constraints are unavoidable.

Based on the identified theoretical and empirical gaps, this study proposes a conceptual framework in which audit capacity stress influences audit quality both directly and indirectly through due professional care. Drawing on behavioral auditing theory, audit capacity stress is conceptualized as a situational pressure that shapes auditors' cognitive effort and professional vigilance. Under moderate pressure, auditors may intensify due professional care as a form of compensatory discipline, whereas excessive capacity stress may undermine audit quality when such professional care cannot be sustained. Accordingly, due professional care is positioned as a key cognitive mechanism translating resource pressure into audit outcomes.

Accordingly, this study formulates the following hypotheses:

H1: Audit capacity stress has a significant effect on audit quality

H2: Audit capacity stress has a significant effect on due professional care

H3: Due professional care has a significant effect on audit quality

H4: Due professional care mediates the relationship between audit capacity stress and audit quality.

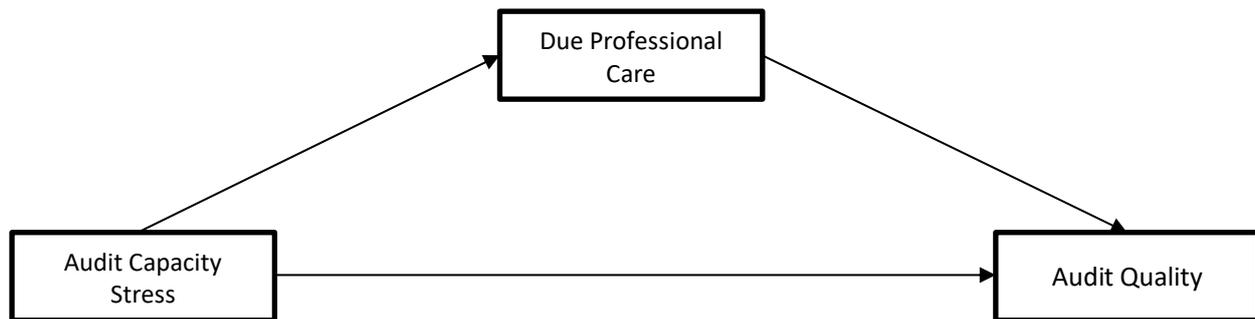


Figure 1. Research Framework

The proposed framework emphasizes that audit quality is not merely a function of workload intensity but is critical shaped by how auditors cognitively and professionally respond to capacity-related pressures. By explicitly modeling due professional care as a mediating mechanism, this study contributes to a more fine-grained understanding of audit quality at the engagement level and provides a theoretically grounded basis for examining behavioral responses to capacity stress in auditing practice.

METHOD

To investigate whether due professional care (DPC) serves as the bridge between audit capacity stress (ACS) and audit quality (AQ), this research employs a quantitative, cross-sectional design. The primary objective is to clarify the relationships between these variables by leveraging field data collected directly from practitioners. The study focuses on auditors currently active in public accounting firms across Jakarta. To ensure the data reflects the right expertise, respondents were selected through purposive sampling based on specific inclusion criteria [criteria]. Following the data collection phase, the final analysis was conducted on a dataset of 130 usable questionnaires, represented in the respondent answer matrix (numbered 1 through 130).

The data collection itself followed a conventional self-administered questionnaire format. To facilitate this process, coordination was established with relevant firms and organizations to reach the target population, though participation remained strictly voluntary. A key priority during the design phase was to minimize evaluation apprehension, the tendency for respondents to give socially desirable answers. To combat this and ensure higher data integrity, the survey was administered anonymously and framed strictly for academic research purposes.

Three primary constructs were operationalized in this study to map the dynamics of the audit process. First, Audit Capacity Stress (ACS) is conceptualized as the psychological and professional strain felt by auditors when job demands, such as heavy workloads, overlapping assignments, and tight deadlines, exceed their actual temporal capacity. To quantify this, an eight-item ($\alpha=0.88$) scale was utilized; individual item scores were then aggregated into a composite ACS score, where higher values indicate a more intense perception of capacity-related pressure. Second, Due Professional Care (DPC) reflects the consistency with which an auditor applies diligence, care, and professional discipline during an engagement. This measure focuses on specific behaviors, such as the thoroughness of evidence evaluation and the caution exercised when risks are identified. DPC was measured using five items ($\alpha=0.91$) that were averaged into a composite score, with higher results signifying a more robust commitment to professional diligence. Audit Quality (AQ) refers to the overall rigor and reliability of the audit execution. This construct specifically assesses whether procedures were performed correctly and if final conclusions were anchored in sufficient and appropriate evidence. For analysis, AQ was measured through seven items ($\alpha=0.78$) and converted into a composite score, where higher values represent a higher level of perceived audit quality.

The hypotheses were tested using Hayes' PROCESS Macro for SPSS (Model 4) to estimate a simple mediation framework. In this specific model, audit capacity stress (ACS) is positioned as the predictor (X), due professional care (DPC) acts as the mediator (M), and audit quality (AQ) is the resulting outcome (Y). The core of the mediation analysis involves calculating the bootstrapped indirect effect (a x b path). Mediation is statistically supported if the 95% bootstrap confidence interval for this indirect effect does not cross zero. Furthermore, the analysis differentiates between the total effect (c path), the direct effect (c' path), and the indirect effect to establish the nature of the relationship. We looked for patterns indicating either full mediation (where the direct effect vanishes once the mediator is introduced) or partial mediation (where both the direct and indirect effects remain significant). All statistical tests were conducted at a 95% confidence level to ensure robust findings.

RESULTS AND DISCUSSION

Following data screening, 130 questionnaires were returned for screening. After a rigorous cleaning process to remove incomplete or unusable responses, a final sample of 105 auditors was retained for analysis. The descriptive statistics provide an interesting snapshot of

the current audit environment. We observed relatively high mean scores for both due professional care (M = 15.97; SD = 2.34) and audit capacity stress (M = 17.42; SD = 2.10). Additionally, audit quality scores remained in the moderate-to-high range (M = 15.89; SD = 2.00). Taken together, these figures suggest that capacity-related pressure is a salient feature of auditors' working conditions, yet it does not automatically translate into diminished professional diligence or audit outcomes.

Table 1. Mediation Analysis

Effect	B	SE	t	p	95% CI (LL, UL)
ACS → DPC	0.29	0.11	2.71	0.01	[0.08, 0.50]
DPC → AQ	0.37	0.07	4.97	<0.001	[0.22, 0.52]
ACS → AQ (direct effect)	0.18	0.08	2.14	0.03	[0.01, 0.34]
ACS → AQ (total effect)	0.29	0.09	3.19	<0.001	[0.11, 0.46]
ACS → DPC → AQ	0.11	0.06*			BootCI [0.01, 0.25]

Source : *Processed by Researchers, 2025*

The results of the mediation analysis, as summarized in Table 1, reveal several critical pathways. First, we found that audit capacity stress (ACS) is a significant predictor of due professional care (DPC) (B = 0.29, p = 0.01). This suggests that as perceived stress increases, so does the reported level of professional care. DPC, in turn, strongly predicts audit quality (B = 0.37, p < 0.001). When looking at the broader impact, the total effect of ACS on audit quality was significant (B = 0.29, p < 0.001). Even after accounting for the mediating role of DPC, the direct effect remained significant (B = 0.18, p = 0.03), indicating that DPC does not tell the whole story. Finally, the bootstrapping results confirmed a significant indirect effect (ab = 0.11, Boot CI [0.01, 0.25]), which points to a partial mediation model.

Audit Capacity Stress and Due Professional Care

Perhaps the most striking discovery here is the positive relationship between audit capacity stress and due professional care. While traditional narratives often suggest that stress weakens an auditor's resolve, our findings suggest a "compensatory discipline" effect. When auditors feel the walls closing in, due to tighter deadlines or heavier workloads, they may sharpen their focus. This increase in meticulousness and documentation might be a protective response to the heightened risk of missing a misstatement or failing a supervisory review. This aligns with (Francis, 2023), who argues that audit quality is forged at the "micro" level through daily judgments. In the high-stakes environment of a Jakarta busy season, the fear of inspection findings might push auditors to be more persistent in following up on evidence (Xu et al.,

2023). In that sense, a rise in perceived capacity stress may coincide with auditors becoming more vigilant in how they interpret cues and defend their judgments through documentation and procedural discipline (Hyatt et al., 2024).

However, this "mobilization" of diligence likely has its limits. As noted, Chen et al. (2020) and Christensen et al. (2021) once workload crosses a certain threshold, the benefits of extra effort are often wiped out by burnout and distraction. Our results likely reflect a setting where auditors are still in the "mobilization" phase rather than the "exhaustion" phase. Consistent concerns also appear at the partner level: workload compression borne by audit partners is associated with impaired accruals quality and related quality signals, implying that excessive compression can materially constrain quality-producing effort (Chen et al., 2020). Similarly, evidence from public-company audits indicates that audit partners with multiple clients tend to take longer to complete audits and that longer audit report lags under busy partners are associated with poorer financial reporting quality (Singh et al., 2022). More directly, recent evidence shows that engagement partner busyness is linked to lower client-level audit quality when internal resources are limited, highlighting that overload can degrade outcomes when resource reallocation cannot buffer the burden (Suzuki & Takada, 2024). Viewed in this context, the present findings likely reflect a setting in which auditors remain in a mobilization phase, where increased pressure still elicits compensatory professional behavior. Beyond this phase, however, capacity stress may transition into an exhaustion phase that undermines audit quality. This threshold interpretation helps reconcile the positive stress-diligence relationship observed here with prior evidence documenting negative quality effects under extreme workload conditions.

Due Professional Care and Audit Quality

Consistent with established auditing theory, due professional care emerges as a strong predictor of audit quality. This aligns with the basic premise in auditing that quality protection depends on sustained diligence, disciplined execution, and careful evaluation of evidence. This finding is consistent with prior evidence by Smith & Emerson (2017), who found that higher diligence and attention to detail mitigate the negative effects of role stress on audit outcomes. Similarly, (Christensen et al., 2021) reported that professional care acts as a behavioral safeguard that preserves audit quality even when auditors operate under significant time pressure. However, unlike these studies that focused primarily on developed audit markets, the

present study provides evidence from Indonesia, suggesting that similar compensatory mechanisms may also emerge in emerging market settings, albeit within different regulatory and resource conditions.

The finding is also consistent with recent evidence from Indonesian public accounting contexts showing a positive association between due professional care and audit quality (Sari & Fakhriyyah, 2024). Substantively, it reinforces an important point: audit quality is not only an organizational output; it is also an enactment outcome, what auditors repeatedly do under constraints, especially when deciding whether to accept explanations, pursue anomalies, and document sufficient appropriate evidence (Francis, 2023; Xu et al., 2023).

The Role of Due Professional Care as a Mediator

The mediation results provide a more nuanced understanding of how capacity stress affects audit quality. Because due professional care only partially mediates the relationship, capacity stress appears to influence audit quality through multiple behavioral channels. While increased diligence may offset some negative effects, stress can simultaneously impair performance through other mechanisms such as fatigue, reduced concentration, and engagement in reduced audit quality acts (RAQAs). This interpretation is consistent with prior research showing that stress-related quality risks arise not from a single mechanism but from a constellation of cognitive and behavioral responses to workload pressure (Lambert et al., 2017). Moreover, because task demands and judgment difficulty can shape how auditors process evidence, evidence from auditor samples also indicates that judgment processes are meaningfully affected by professional scepticism and task-related demands, supporting the idea that capacity stress can transmit effects through multiple decision pathways rather than a single mechanism alone (Sumartono et al., 2022). Taken together, these studies help explain why partial mediation is plausible: due care can rise as a compensatory response, yet capacity stress can still affect quality through fatigue, distraction, time-budget trade-offs, and shortcut behaviors (Chen et al., 2020; Christensen et al., 2021; Suzuki & Takada, 2024). Collectively, the uniformly positive paths suggest a dual-process account: capacity stress may initially mobilize due professional care under accountability and review pressure, yielding a positive indirect effect, yet the mediation remains partial, indicating that stress can still influence audit quality through additional channels such as organizational safeguards and depletion/shortcut mechanisms (e.g., burnout, distraction, and reduced audit quality acts/RAQAs). These findings

suggest that stress may affect audit quality through multiple behavioral pathways beyond due professional care.

Implications

Research Implications

This study advances behavioral auditing research by identifying due professional care as a mediating mechanism linking audit capacity stress and audit quality. The findings support a dual process view in which capacity stress can enhance professional diligence at moderate levels but undermine audit quality when it becomes excessive. Evidence from the Indonesian audit context shows that this mechanism also operates in emerging markets, although it interacts with local regulatory and resource constraints. This suggests that stress-related behavioral mechanisms in auditing may generalize across contexts while remaining institutionally contingent. Methodologically, the partial mediation observed indicates the need for richer models that incorporate additional stress-related pathways such as burnout, time budget pressure, and reduced audit quality acts. Future research should employ longitudinal, experimental, and multi level designs to strengthen causal inference and capture dynamic stress effects. The persistence of a direct effect suggests that audit capacity stress may influence audit quality through additional psychological and behavioral pathways beyond due professional care. This highlights the importance of incorporating mechanisms such as burnout, distraction, and reduced audit quality acts in future multi-mediator models.

Practical Implications

Implications for Audit Firms

The findings indicate that audit capacity stress should be managed as an engagement-level condition rather than viewed solely as an individual auditor issue. While moderate levels of pressure may enhance professional diligence, unmanaged or excessive capacity stress can expose firms to audit quality risks through fatigue and shortcut behaviors. Audit firms are therefore encouraged to adopt proactive capacity management during peak periods, including appropriate staffing levels, realistic time budgets, and structured review checkpoints. Such mechanisms help ensure that heightened pressure translates into increased vigilance rather than cognitive depletion, particularly in high-risk or judgment-intensive engagements.

Implications for Audit Partners

At the partner level, the results suggest that engagement pressure should be actively managed rather than passively endured. Although capacity stress can stimulate audit rigor to some extent, excessive workload may impair careful judgment through fatigue and distraction. Audit partners are encouraged to monitor stress indicators during engagements and respond by adjusting timelines, reallocating resources, or increasing review intensity when necessary. Importantly, periods of high pressure should trigger heightened professional scepticism and documentation discipline, rather than reliance on time pressure as a performance control mechanism.

Policy Implications

From a regulatory perspective, the findings suggest three key implications. First, audit oversight should explicitly recognize audit capacity stress as an engagement-level quality risk. Second, inspection frameworks should place greater emphasis on workload distribution, review intensity, and supervision rather than documentation compliance alone. Third, regulators may consider encouraging greater transparency regarding peak-period workload concentration to strengthen preventive oversight.

Limitations and Future Research

These findings should be interpreted in light of several limitations. First, the study is cross-sectional, so causal direction cannot be firmly established; it is plausible that auditors who exercise stronger due professional care also perceive higher stress because diligence requires more time and cognitive effort, particularly under tight budgets and compressed timelines (Chen et al., 2020; Persellin et al., 2019). Second, the mediation model focuses on a single mechanism (DPC), whereas prior work highlights multiple stress-related pathways, including burnout/distraction effects and reduced audit quality acts (Christensen et al., 2021; Hyatt et al., 2024; Prihantini et al., 2024). Finally, generalizability may be constrained if the sample reflects a specific organizational or regulatory setting, because the relationship between time pressure, stress, and quality can vary across contexts and deadline regimes (Lambert et al., 2017).

CONCLUSION

This study contributes to the auditing literature by being among the first to empirically examine due professional care as a mediating mechanism linking audit capacity stress and audit

quality in an emerging market context. The findings demonstrate that audit capacity stress does not uniformly impair audit quality. Rather, moderate levels of stress can mobilize professional diligence, while excessive capacity stress increases quality risks through cognitive and behavioral strain. By clarifying this dual process, the study provides a more nuanced understanding of how engagement-level pressures translate into audit outcomes.

From a regulatory perspective, the findings suggest several key implications. First, audit quality oversight should explicitly recognize audit capacity stress as an engagement-level risk factor, even when formal auditing standards remain unchanged. Second, inspection and monitoring frameworks should place greater emphasis on workload distribution, review intensity, and supervisory processes, rather than focusing solely on documentation compliance. Third, regulators may consider encouraging greater transparency regarding peak-period workload concentration and engagement scheduling to strengthen preventive oversight and support sustained audit quality.

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