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The Determinants of Audit Quality in an Emerging Market: Evidence from Cambodian Auditors

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ABSTRACT

This study aims to evaluate the impact of auditors' skepticism, competence, motivation, time budget pressure, and audit tenure on audit quality in Cambodia. It also examines the indirect effects of auditors' skepticism, competence, and motivation on audit quality, mediated by time budget pressure. Six latent constructs, or unobserved variables—auditors' skepticism, competence, motivation, time budget pressure, audit tenure, and audit quality—are developed in the confirmatory factor analysis (CFA) using observed or manifest variables. The data are collected from 107 independent auditors in both local and international accounting firms in Cambodia. Path analysis within the structural equation modeling (SEM) framework is utilized to evaluate the influence of these constructs on audit quality, with auditor experience designated as a control variable. The study found that auditor competence and tenure significantly enhance audit quality, while skepticism, motivation, and time budget pressure showed no direct effect. However, skepticism, competence, and motivation significantly influenced time budget pressure. Despite this, it did not impact audit quality and therefore does not serve as a mediating variable. These results indicate that, although certain auditor traits contribute to perceived time pressure, such pressure does not affect audit outcomes. Overall, the model highlights auditor competence and tenure as the most influential factors in achieving high audit quality, emphasizing their importance in regulatory and professional practices.

Keywords: Audit Quality, Auditor Skepticism, Auditor Competence, Auditor Motivation, Time Budget Pressure, Auditor Tenure
JEL Classification: M42, M48, M41, C38, J24

1. INTRODUCTION

Audit quality is influenced by multiple auditor-related factors, including competence, independence, motivation, and time budget pressure (TBP). Prior studies indicate that auditor competence and motivation have a positive impact on audit quality, whereas independence often shows no direct significant effect (Sanjaya and Amlayasa, 2024; Aswar et al., 2021). One investigation examined whether TBP mediates the relationship between independence, competence, and motivation with audit quality. However, the findings revealed that these indirect pathways were not statistically meaningful, highlighting a need for more nuanced analysis (Purwanto and Surjandari, 2021). Importantly, the same study did not evaluate the direct influence of TBP on audit quality, leaving an empirical gap concerning how time constraints alone might impair audit effectiveness. Conversely, other research has emphasized the importance of professional skepticism and auditor tenure, showing that both variables significantly contribute to improved audit outcomes (Hurtt et al., 2013; Lim and Tan, 2010). These results imply that while individual auditor characteristics and professional experience are valuable for achieving high audit standards, the effects of organizational constraints—particularly time pressure—remain underexplored and warrant deeper investigation to clarify their role in shaping audit quality.

Audit engagements typically involve predefined time budgets, which require auditors to complete specific procedures within set time limits. These time constraints are often linked to the overall cost of the audit, as extended audit hours tend to increase client fees (Otley and Pierce, 1996). However, such constraints

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can exert significant pressure on auditors, potentially diminishing their motivation and ability to gather adequate and appropriate audit evidence necessary for forming reliable conclusions about a client's financial statements (Putu et al., 2020). Prior research highlights that when auditors are pressured to prioritize efficiency over thoroughness, they may rely on insufficient or low-quality evidence. This practice increases the risk of overlooking material misstatements, ultimately compromising audit quality (Halim et al., 2024; Pasamba et al., 2019).

Zainudin et al. (2021) used structural equation modeling (SEM) to examine six latent variables: auditor motivation, competence, information systems understanding, skepticism, time budget pressure, and audit quality. Their results showed that competence, skepticism, and information systems knowledge significantly enhanced audit quality, while motivation had no meaningful effect. However, the study did not assess the direct impact of time budget pressure, leaving its role unclear. Additionally, auditor tenure—found by Patterson et al. (2019) to improve audit quality through increased client familiarity—was excluded. This omission highlights the need for future research to incorporate both psychological and contextual factors into audit quality models.

Research highlights the importance of audit quality in enhancing organizational transparency, accountability, and performance. High-quality audits support regulatory compliance and enable companies to meet stakeholder expectations by ensuring credible financial reporting. Understanding the factors that influence audit quality is especially important in specific national contexts like Cambodia, where tailored strategies are needed to align with both local conditions and international standards. Despite its relevance, no empirical study has yet examined the determinants of audit quality in Cambodia. Most insights rely on global studies that may not reflect the unique characteristics of Cambodia's auditing practices. Key factors such as auditor tenure remain insufficiently examined. Moreover, the direct impact of time budget pressure on audit quality, as well as the indirect influence of auditors' skepticism, competence, and motivation—mediated through time budget pressure—have not been thoroughly explored in prior research. These gaps highlight the need for localized investigations that consider Cambodia's distinct institutional, regulatory, and professional settings. Such research would provide valuable insights for policymakers and practitioners aiming to enhance audit practices and outcomes within the Cambodian context.

This study is organized into five sections. Section 1 provides the introduction. Section 2 presents the literature review and the development of research hypotheses. Section 3 explains the research methodology, including confirmatory factor analysis (CFA) and structural equation modeling (SEM). Section 4 presents the findings, while Section 5 concludes the study.

2. LITERATURE REVIEW

Audit quality is a vital yet complex requirement for both auditors and firms, serving as a measure of professional reliability, integrity, and compliance. It reflects how effectively an audit ensures that financial statements are accurate, free of material errors, and aligned with accounting standards. High audit quality reduces information asymmetry and builds investor confidence. However, sustaining consistent audit quality is challenging due to numerous internal and external factors. One key complication is time budget pressure, which limits time and resources for completing audits. This review explores the key factors influencing audit quality and examines the mediating role of time constraints.

2.1. Audit Quality

Audit quality continues to be a central issue for stakeholders relying on accurate financial statements. Recent empirical studies have examined its determinants and implications for financial reporting and audit practices. For instance, Pham et al. (2024) used t-tests and regression analysis to assess the audit quality of commercial banks, finding that Big4 firms generally perform better due to their resources and expertise, though non-Big4 firms can also deliver strong audits under specific conditions. Mardijuwono and Subianto (2018) surveyed Indonesian auditors, revealing that independence and professional skepticism significantly contribute to higher audit quality. Similarly, Indah (2022) highlighted the importance of auditor competence and independence in achieving quality results. Chen et al. (2023) explored how traits like conscientiousness and emotional stability influence skepticism, which in turn enhances audit quality. Aswar et al. (2021), using structural equation modeling (SEM), found that competence and motivation positively affect audit outcomes, while time budget pressure did not impair auditor performance. Florio (2024) reviewed literature on mandatory auditor rotation, concluding it promotes independence and may reduce bias. In Thailand, Ditkaew and Suttipun (2023) demonstrated that audit data analytics (ADA) boosts audit quality and review continuity by helping auditors manage complex financial data. Meanwhile, Murikah et al. (2024) investigated the ethical challenges of using AI in auditing. They found that while AI can improve accuracy, it may also introduce bias, stressing the need for ethical safeguards. Lastly, Susanto et al. (2022) emphasized the value of digital forensic expertise in detecting fraud, showing that auditors skilled in digital tools are better equipped to conduct thorough investigations and uphold audit standards.

2.2. Auditor Skepticism

Professional skepticism is widely acknowledged as a cornerstone of high-quality audits due to its role in promoting critical evaluation and cautious interpretation of audit evidence. Defined by a mindset of inquiry and delayed judgment, skepticism enhances the reliability of audit outcomes. Hurtt (2010) developed a 30-item scale to measure skepticism, highlighting traits like inquisitiveness and independence, which aid in fraud detection and rigorous audit execution. Further studies, including Hurtt et al. (2013), examined factors influencing Malaysian auditors' skepticism. They found that education, experience, and ethical awareness positively affected skepticism, thereby improving audit performance. Similarly, Johari et al. (2021) reported that internal control orientation, trust, and fraud risk perception positively correlated with skepticism, though experience and knowledge had limited influence. Wahidahwati and Asyik (2022) also linked ethical standards, experience, and personality traits

to effective fraud detection. In contrast, Agustina et al. (2021), using PLS analysis, found that competence and independence improved skepticism, but time pressure diminished it. Quick et al. (2024) added a broader view through surveys and focus groups with Spanish auditors and investors, concluding that skepticism was central to maintaining independence and audit credibility. Interestingly, Hurtt et al. (2013) also found that skepticism did not significantly impact audit quality, suggesting that competence and ethics may be stronger predictors. Overall, the literature highlights that skepticism, shaped by individual and contextual factors, plays a key role in audit quality and fraud prevention. Future research should explore how culture and technology affect its development and application over time.

H_1. Auditor skepticism has a positively impact on the quality of audits in Cambodia.

2.3. Auditor Competence

Auditor competence has consistently been identified as a vital determinant of audit quality, encompassing both technical expertise and the practical application of knowledge during audit engagements. Numerous studies emphasize that competent auditors are more capable of executing accurate and comprehensive audit procedures, which directly contributes to enhanced audit outcomes. In Iraq, Alsaeedi and Kamyabi (2023) found that both auditor competence and experience positively affect audit quality, with ethical standards playing a crucial moderating role. Similarly, Alsughayer (2021) highlighted that in Saudi Arabia, auditors demonstrating both technical proficiency and strong ethical values delivered more credible results. Hermawan and Bustomi (2022), focusing on internal auditors in Indonesia, confirmed that competence and objectivity significantly improve audit performance, as demonstrated through regression analysis and statistical testing. DeFond et al. (2024) further examined the balance between competence and independence. While auditor expertise is essential, overly close ties to clients' industries may impair independence and thus reduce audit reliability. Meanwhile, Verma et al. (2023), researching in India, linked higher auditor competence to improved earnings quality and more precise financial disclosures. Additionally, Susanto et al. (2022, 2023) explored how auditor skills contribute to investigative audits. The 2022 study found that digital forensic capabilities combined with auditor expertise are crucial in detecting fraud. The 2023 research showed that e-auditing mediates the relationship between competence and audit effectiveness, with SEM analysis confirming its positive impact. Overall, the literature underscores that auditor competence is fundamental for audit quality. Yet, it also reveals that ethical conduct, independence, and technological adaptability play key complementary roles in delivering reliable and high-quality audits. Methodologies such as surveys, SEM, and regression analyses reinforce these findings across diverse contexts.

H_2. There is a direct positive relationship between the competence of auditors and the quality of audits in Cambodia.

2.4. Time Budget Pressure

Time budget pressure (TBP) has been widely recognized as a factor that can adversely affect audit quality, as auditors often face limited time to complete complex tasks. Numerous studies highlight how TBP can reduce the thoroughness, accuracy, and reliability of audits. For instance, Sitepu et al. (2020) found that although TBP tends to lower audit quality, its negative impact can be mitigated when auditors are highly competent and receive adequate supervision. Akbar et al. (2020) also identified TBP as a primary factor contributing to reduced audit quality, noting that it often leads auditors to rush, increasing the risk of oversight. Purwanto and Surjandari (2021) added that motivation can help buffer the negative effects of TBP, particularly in highly complex audits. Similarly, Alsughayer (2021) emphasized that ethical and competent auditors are better equipped to maintain audit standards under pressure. Susanto et al. (2022) expanded on this by showing that the combination of low auditor competence and insufficient digital forensic tools significantly worsens the effects of TBP on investigative audits. In Vietnam, Pham et al. (2024) found that TBP had a more detrimental effect in non-Big Four firms compared to Big Four firms, which had the resources and structured systems to cope with time constraints more effectively. These findings stress the role of institutional capacity and support mechanisms. In summary, while TBP typically harms audit quality, factors such as competence, supervision, motivation, and firm infrastructure can reduce its negative influence. Future research should further explore these moderators to enhance audit quality under time pressure.

H_3. The quality of audits in Cambodia is significantly impacted by the time budget pressure.

2.5. Auditor Motivation

Auditor motivation has become a central theme in recent audit research, with numerous studies examining how motivation affects audit performance. In Indonesia, Sanjaya and Amlayasa (2024) found that intrinsic motivation mediates the link between auditor independence and audit quality. Their survey-based study confirmed that motivated auditors maintain objectivity, even under pressure, leading to better audit outcomes. Mahmud et al. (2022) explored the intersection of ethics, emotional intelligence, and audit quality. Their mixed-method study revealed that auditors who exhibit strong ethical values and emotional intelligence consistently deliver higher-quality work. These findings advocate for incorporating emotional intelligence into auditor training. Similarly, Kadous and Zhou (2019) found through experimental methods that intrinsic motivation enhances auditor judgment, particularly in complex situations requiring analytical thinking. Highly motivated auditors made more precise and dependable decisions. However, Cianci and Bierstaker (2009) cautioned that an overemphasis on efficiency can undermine audit quality, as rushing can lead to less thorough work. Their study calls for balance between thoroughness and efficiency. Detzen and Gold (2021), through a literature review, reinforced motivation as a recurring theme in audit quality research. Purwanto and Surjandari (2021) further demonstrated that motivation buffers the negative effects of audit complexity and time constraints. In summary, these studies collectively highlight that intrinsic motivation supports better audit judgment, independence, and ethical conduct, suggesting that fostering

motivation is vital for improving audit quality in today's demanding audit environments.

H_4. Auditor motivation plays a crucial role in enhancing audit quality in Cambodia.

2.6. Auditor Tenure

Auditor tenure's impact on audit quality has been extensively studied due to concerns over the balance between familiarity and independence. Prolonged auditor-client relationships can enhance understanding but may also weaken objectivity. Supporters argue that extended tenure improves audit quality by allowing auditors to build deep knowledge of the client's operations. For example, Lim and Tan (2010) found that longer tenure fosters specialized industry knowledge, boosting audit performance. Similarly, Knechel and Vanstraelen (2007) noted that auditors with longer engagements are better at issuing appropriate going concern opinions, reflecting familiarity with client risks. On the other hand, critics suggest long tenure may reduce professional skepticism. Asmoro et al. (2022) observed that auditors might become complacent, undermining audit effectiveness. Patterson et al. (2019) found that extended relationships can delay fraud detection. Some researchers identify conditions that influence this relationship. Gaver and Utke (2019) highlighted that tenure enhances audit quality most when auditors possess industry expertise. Meanwhile, mandatory rotation policies aim to mitigate overfamiliarity risks. Jadiyappa et al. (2021) noted that while rotation helps maintain independence, new auditors may initially struggle due to steep learning curves. Vu and Hung (2023) emphasized that strong independence safeguards can preserve quality even during long tenures, while Gaffar et al. (2024) pointed to balanced audit fees as essential for maintaining objectivity. Cultural and regulatory differences also shape outcomes. Studies by Hubais et al. (2023) and Asmara (2016) show that auditor integrity, competence, and motivation are key, regardless of tenure. Methodologies varied, from archival analysis to surveys and experiments, revealing a nuanced picture. In conclusion, extended tenure can both benefit and harm audit quality. Future research should assess how technologies and cross-country comparisons might clarify and manage the effects of tenure. Regulatory policies and training may also play crucial roles in sustaining audit reliability.

H_5. The duration of auditor tenure is linked to positive and meaningful improvements in audit quality in Cambodia.

H_6. Experience of auditor has a significant influence on audit quality in Cambodia.

H_7. Auditor skepticism has a significant impact on time budget pressure.

H_8. Auditor competence has a significant impact on time budget pressure.

H_9. Auditor motivation has a significant impact on time budget pressure.

H_{10}. Auditor skepticism has a significant impact on audit quality in Cambodia through the mediation of time budget pressure.

H_{11}. Auditor competence has a significant impact on audit quality in Cambodia through the mediation of time budget pressure.

H_{12}. Auditor motivation has a significant impact on audit quality in Cambodia through the mediation of time budget pressure.

3. METHODOLOGY

3.1. Research Design

Researchers have traditionally used methods like analysis of variance (ANOVA), multiple regression, and exploratory factor analysis (EFA) to examine variable relationships. EFA, a common tool in traditional factor analysis, has notable limitations—such as undefined factor loadings and restrictions on modeling the uniqueness of observed variables (Steiger and Schönemann, 1978). Moreover, EFA assumes that the unique variances of observed variables are uncorrelated, which can be unrealistic in complex models. Structural equation modeling (SEM), on the other hand, addresses these issues by employing confirmatory factor analysis (CFA), a form of restricted factor analysis. SEM enables more precise modeling by constraining how observed variables represent latent constructs, offering a mathematically rigorous approach to evaluating relationships between latent variables. While traditional techniques require separate steps—estimating latent variables via CFA and then applying regression for hypothesis testing—SEM integrates these steps into a single, comprehensive analysis. This simultaneous estimation improves both efficiency and accuracy. Given this study's goals—estimating latent constructs, examining their interrelationships, and testing hypotheses—SEM is considered the most suitable and effective statistical method (Hoyle, 2012).

This study's SEM includes six latent variables: Audit quality, auditor skepticism, auditor competence, time budget pressure, auditor motivation, and auditor tenure. These latent variables, which are not directly observable, are measured using manifest variables obtained from auditors through a structured questionnaire. The questionnaire comprises three sections. The first section gathers demographic information about the respondents. The second section focuses on measuring both latent and manifest variables. Each latent construct is assessed using multiple items on a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), including intermediate choices of disagree, neutral, and agree. This scale enables respondents to express their level of agreement with statements related to key audit attributes. Section three of the questionnaire is designed to collect auditors' recommendations regarding the obstacles and challenges encountered during their audit processes. This section aims to identify actionable recommendations for improving the competencies of independent auditors and promoting audit quality. Open-ended questions are used to provide respondents with the opportunity to share detailed insights and suggestions.

This study will employ a quantitative research approach, with data collected directly from independent auditors using a structured questionnaire. The structured nature of the questionnaire supports consistent data collection across a broader sample. To enhance accessibility and participation, the questionnaire has been created using Google Forms, accommodating the linguistic preferences of the target respondents. This method not only supports the study's methodological rigor but also ensures greater reach and inclusiveness within the auditing profession in Cambodia.

3.2. Data Collection

The study's sample will be randomly selected from a defined sampling frame consisting of 596 auditors currently working at local or international accounting firms in Cambodia. Detailed information about these auditors was sourced from both the KICPAA and the career services and student advising (CSSA) office at CamEd Business School. The sampling frame includes key data such as auditors' names, affiliated firms, email addresses, and phone numbers. The questionnaire, created via Google Forms as previously explained, will be emailed to the chosen participants. Responses, along with respondents' email addresses, will be automatically saved on Google Drive to ensure data integrity and traceability. To boost the response rate, follow-up phone calls will be made 3 days after the initial email if no reply is received. If there is still no response, a second and third call will be attempted at 3-day intervals. After three unsuccessful contacts, non-response will be considered a refusal to participate. During the study, 135 questionnaires were distributed, with 116 completed responses obtained. Throughout the data collection, ethical standards of voluntary participation and methodological rigor are strictly maintained to ensure reliable and valid results.

3.3. Data Analysis

The collected data will then undergo detailed analysis using SEM. Prior to conducting the SEM analysis, CFA will be performed to assess the adequacy of the measurement model. Items with factor loadings below 0.6 will be removed from the analysis. For the CFA to be valid, the constructs must demonstrate acceptable levels of convergent validity, discriminant validity, and reliability. If these criteria are not satisfied, it would not be appropriate to proceed with testing the structural model. Conducting the CFA offers added value to this study, as it provides a rigorous foundation beyond what many prior studies have considered. Once the CFA is completed, the SEM analysis will proceed using the Maximum Likelihood Estimation (MLE) technique.

Prior to hypothesis testing, the study will evaluate model reliability, validity, and fit. Composite reliability (CR) and MaxR(H) must exceed 0.70 to confirm construct reliability. For convergent validity, CR must be greater than the average variance extracted (AVE), with AVE values above 0.50. Discriminant validity will be tested using the Heterotrait-Monotrait ratio (HTMT), where values must remain below 0.90 to confirm distinctiveness among constructs. All inter-construct correlations must also be statistically significant. In addition, the study will assess the overall model fit using a range of fit indices, including the comparative fit index (CFI), PCLOSE, root mean square error (RMSE), and standardized root mean square residual (SRMSR). Finally, hypothesis testing and interpretation of the SEM results will be carried out. The conceptual framework along with the formulated hypotheses (H) for this research are illustrated in Figure 1.

Table 1 summarizes the key statistical indicators utilized to evaluate the model fit of the CFA. These statistics offer crucial insights for determining the extent to which the proposed measurement model aligns with the observed data. This summary acts as a thorough reference for interpreting the CFA outcomes and aids in the validation of the measurement model before advancing to additional structural analysis.

Table 1: CFA model fit indices threshold

Fit index	Acceptable threshold	Source
CFI	≥0.90 (≥0.95 good)	Bentler (1990)
PCLOSE	>0.05	Kline (2015)
RMSEA	≤0.08 (≤0.06 good)	Browne and Cudeck (1993)
SRMR	≤0.08	Hu and Bentler (1999)

Source: Authors' own work

4. FINDINGS

The study initially gathered 116 survey responses from auditors working in both local and international accounting firms across Cambodia. During the data screening process, nine responses were flagged for low response variability—specifically, they demonstrated a standard deviation of <0.2 across all items in Part Two of the questionnaire, which utilized a 5-point Likert scale. Such minimal variation suggests a lack of thoughtful engagement or indiscriminate answering, indicating that the responses may not accurately represent the participants' genuine views. To uphold the validity and reliability of the dataset, these nine cases were excluded from subsequent analysis. As a result, the final sample used for statistical evaluation comprised 107 valid responses. This careful screening step was undertaken to maintain the integrity of the research findings and ensure that the analysis reflects meaningful auditor input.

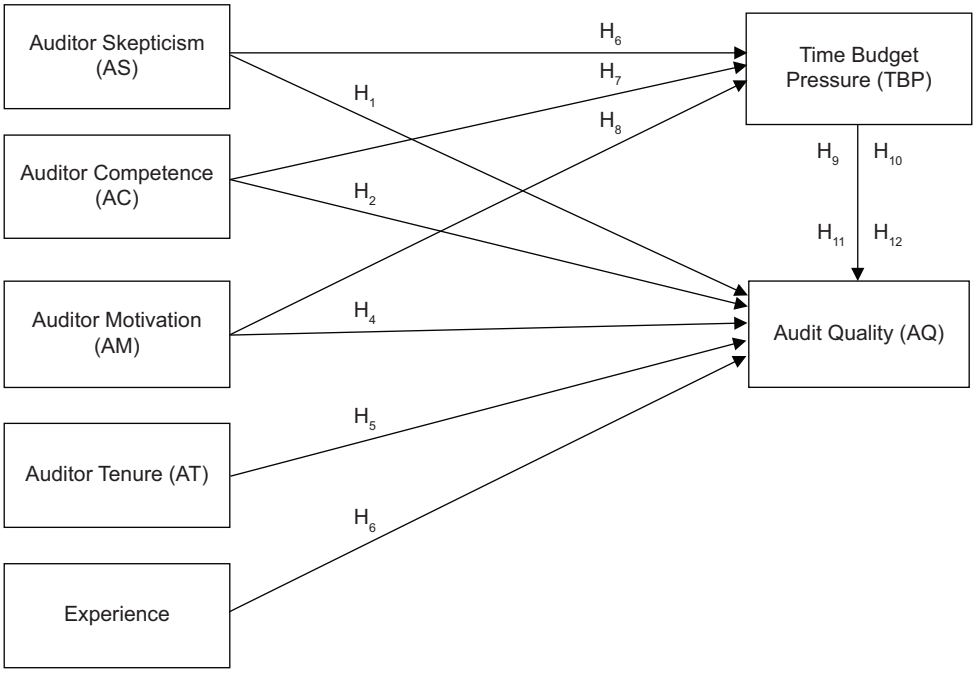
Following the exclusion of unengaged responses, the final dataset comprised 107 valid cases, which formed the basis for the study's quantitative analyses. These analyses involved the application of descriptive statistics, CFA, and SEM, conducted using SPSS and AMOS software packages.

4.1. Demographic Information of Respondents

The demographic profile of the respondents presented in Table 2 offers significant insights into the composition of the auditing professionals who participated in this study. The gender distribution reveals a predominance of females, with 64.5% of the respondents being women and 35.5% men, indicating a substantial representation of women in Cambodia's auditing field. In terms of nationality, the vast majority of participants are Cambodian, accounting for 98.1%, while foreigners represent only a small fraction of 1.9%. This highlights that Cambodia's auditing workforce is largely made up of local professionals. The age profile reveals a predominantly young group, with 89.7% of respondents between 20 and 30 years old. Only a small number fall within the 31-60 age bracket, and there are no participants over 60, indicating that the sample mainly consists of auditors in the early stages of their careers.

Regarding educational qualifications, the majority of auditors possess at least a Bachelor's degree (76.6%), with a notable fraction also holding a Master's degree (19.6%). Only a small fraction of participants hold a PhD degree (2.8%), and very few reported having only a high school diploma. There were no respondents with vocational training or without formal education,

Figure 1: Conceptual framework



Source: Authors' own creation

Table 2: Demographic profile of the respondents

Question	Label	Frequency	Percent
Gender	Male	38	35.5
	Female	69	64.5
Nationality	Cambodian	105	98.1
	Foreigner	2	1.9
Age	20-30 years	96	89.7
	31-40 years	7	6.5
	41-50 years	2	1.9
	51-60 years	2	1.9
	61 years and above	0	0.0
Qualification	High School Diploma or equivalent	1	0.9
	Bachelor's degree	82	76.6
	Master's degree	21	19.6
	PhD or doctorate	3	2.8
	Vocational or Technical training	0	0.0
	No formal education	0	0.0
A professional accountancy body	Yes	77	72
	No	30	28
Experience	<5 years	92	86
	5-10 years	9	8.4
	11-15 years	3	2.8
	16-20 years	1	0.9
	More than 20 years	2	1.9
Local or foreign-owned firm	Local Cambodian firm	25	23.4
	Foreign-owned firm	82	76.6
Big4 or Non Big4 firms	Yes	70	65.4
	No	37	34.6

Source: Authors' own work

indicating that the sample is generally well-educated. A notable majority (72%) are members of professional accountancy organizations, reflecting formal certification, while 28% do not hold such affiliations. In terms of professional experience, most participants (86%) have under 5 years in the field, emphasizing the predominantly junior level of the group. In terms of the type of audit firm, 76.6% are employed by foreign-owned firms, while only 23.4% work for local Cambodian firms. Furthermore, 65.4% are employed by one of the Big Four audit firms, whereas the remaining 34.6% are associated with non-Big Four firms, indicating that most auditors are engaged with other international or mid-tier firms.

Table 3: Model fit, CFA

Measure	Observed	Threshold
CFI	0.952	>0.95
PCLOSE	0.456	>0.05
RMSEA	0.051	<0.06
SRMR	0.0528	<0.08

Source: Authors' own work

4.2. Confirmatory Factor Analysis

As indicated in Figure 2, the CFA initially included a total of 45 measurement items across the constructs. However, 15 items were excluded from the final analysis due to poor model fit and low factor loadings, specifically items with standardized loadings below the commonly accepted threshold of 0.60. The items removed from the analysis include TBP1, TBP2, TBP3, TBP5, and TBP6 from the Time Budget Pressure (TBP) construct; AS5 from Auditor Skepticism (AS); AM6 from auditor motivation (AM); AT5 and AT6 from auditor tenure (AT); AC6, AC7, and AC8 from auditor competence (AC); and AQ1, AQ1, and AQ6 from audit quality (AQ). Excluding these items enhanced the overall model fit and ensured that all remaining indicators satisfied the necessary loading thresholds for valid construct measurement.

Table 3 presents a summary of the CFA model fit results. The analysis produced a Chi-square statistic of 460.848 with 362 degrees of freedom, suggesting that the proposed model differs

Table 4: Validity analysis

	CR	AVE	MSV	MaxR (H)	AS	AC	TBP	AM	AT	AQ
AS	0.938	0.753	0.613	0.945	**0.868**					
AC	0.894	0.629	0.613	0.904	0.783***	**0.793**				
TBP	0.797	0.568	0.551	0.798	0.485***	0.652***	**0.753**			
AM	0.897	0.595	0.576	0.905	0.665***	0.759***	0.743***	**0.771**		
AT	0.806	0.511	0.500	0.816	0.636***	0.664***	0.521***	0.658***	**0.715**	
AQ	0.894	0.586	0.500	0.897	0.666***	0.698***	0.493***	0.597***	0.707***	**0.765**

Source: Authors' own work

significantly from the observed data at the 1% significance threshold. Despite this significant Chi-square result, the other key fit indices suggest that the model fits the data well. Specifically, the CFI, PCLOSE, RMSEA, and SRMR all fall within acceptable thresholds, providing strong support for the adequacy of the measurement model. Evidence of convergent and discriminant validity was established based on the results presented in Table 4.

All constructs recorded AVE values above the acceptable threshold of 0.50, indicating that each construct's indicators account for a meaningful proportion of variance. Additionally, the square roots of the AVE values exceeded the corresponding inter-construct correlations, confirming discriminant validity based on the Fornell-Larcker criterion.

Regarding construct reliability, all CR scores were above 0.70, demonstrating strong internal consistency within the measurement model. Discriminant validity was also evaluated using the HTMT ratio of correlations. According to accepted guidelines, HTMT values below 0.90 suggest adequate discriminant validity. As presented in Table 5, which displays the HTMT correlation matrix (also referred to as the multitrait-multimethod matrix), all values were within the recommended range, with no violations observed. These results collectively reinforce the validity and reliability of the measurement model.

Table 5: HTMT analysis

	AS	AC	TBP	AM	AT	AQ
AS						
AC	0.773					
TBP	0.493	0.638				
AM	0.66	0.743	0.737			
AT	0.64	0.67	0.519	0.658		
AQ	0.666	0.685	0.5	0.588	0.728	

Source: Authors' own work

Table 6: VIF

Independent variable	Tolerance	VIF
Auditor tenure	0.381	2.626
Auditor motivation	0.197	5.082
Time budget pressure	0.289	3.458
Auditor competence	0.184	5.441
Auditor Skepticism	0.276	3.621

Source: Authors' own work

Table 7: Model fit, SEM, mediator

Measure	Observed	Threshold
CFI	0.970	>0.95
PCLOSE	0.866	>0.05
RMSEA	0.000	<0.06
SRMR	0.007	<0.08

Source: Authors' own work

4.3. Multicollinearity Test

To evaluate the presence of multicollinearity among the independent variables, variance inflation factor (VIF) scores were calculated for each predictor relative to the dependent variable. As presented in Table 6, all VIF values were comfortably below the standard cutoff of 10, suggesting that multicollinearity is not an issue in this analysis. The low VIF scores confirm that the predictors are adequately independent, thereby supporting the reliability of the forthcoming regression and SEM results. In addition, the simple scatter of Cook's distance by ID, is also provide in Figure 3.

4.4. Structural Equation Modelling

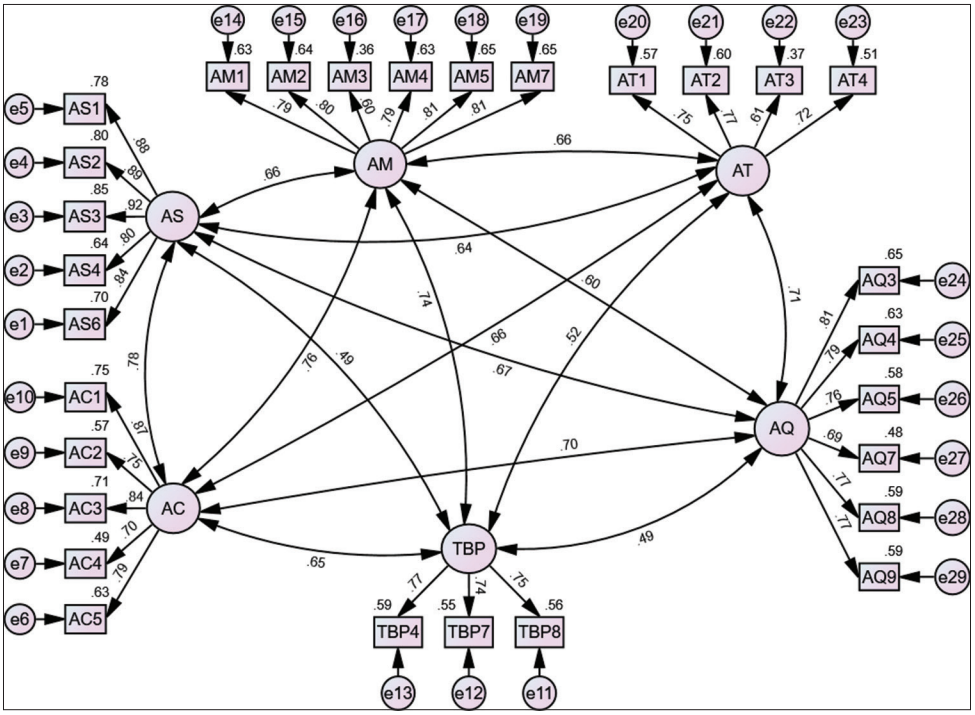
Before proceeding with the path analysis in the SEM, it was essential to assess the model's overall fit. This was done using several key fit indices, including the CFI, PCLOSE, RMSEA, and SRMR. As shown in Table 7, all fit indices met the recommended criteria, indicating a strong alignment between the model and the observed data.

Additionally, the Chi-square statistic was reported as 0.375 with 2 degrees of freedom. Given the high P-value associated with this statistic, the test indicates that there is no statistically significant difference between the hypothesized model and the observed data at the 1% significance level. This further supports the adequacy of the model fit, allowing for a valid interpretation of the subsequent path analysis results.

In addition to evaluating model fit using conventional indices, the study employed a bootstrapping procedure with 10,000 resamples to further assess model adequacy, as suggested in Table 8. The resulting Chi-square value of 0.375 fell well within the distribution generated by the bootstrapped samples, reinforcing the robustness of the model. Furthermore, the Bollen-Stine bootstrap test was used to test the null hypothesis that the specified model fits the data well, as proposed by Bollen and Stine (1992). The P = 0.829 exceeded the 1% significance level, indicating that the null hypothesis could not be rejected. This outcome further confirms that the proposed structural equation model is correctly specified and aligns well with the observed data.

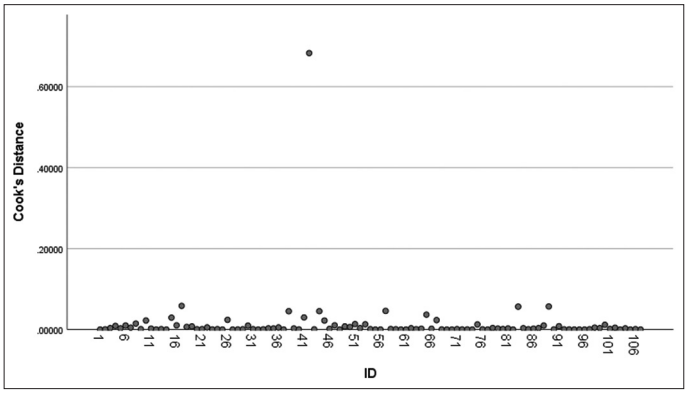
Prior to conducting the analysis of direct, indirect, and total effects within the SEM, it is important to clarify that the total effect represents the combined influence of both the direct and indirect paths between latent variables.

Figure 2: Confirmatory factor analysis



Source: Authors' own creation

Figure 3: Simple scatter of Cook's distance by ID



Source: Authors' own creation

Total effect = Direct effect + Indirect effect

If the indirect path is not significant, the total effect is effectively equal to the direct effect.

The path analysis conducted in this study (see Figure 4, Table 9, Table 10, and Table 11) is based on standardized results using the bootstrapping technique, which enhances the robustness of statistical inference in SEM. In addition, the model incorporates auditor experience as a control variable, recognizing its potential influence on audit quality. The findings indicate that auditor experience has a statistically significant positive impact on audit quality at the 5% level of significance (coefficient = 0.079, P = 0.015). This result implies that more experienced auditors are likely to produce higher-quality audit outcomes.

Auditors with substantial experience benefit from prolonged exposure

Table 8: Bootstrapping distribution

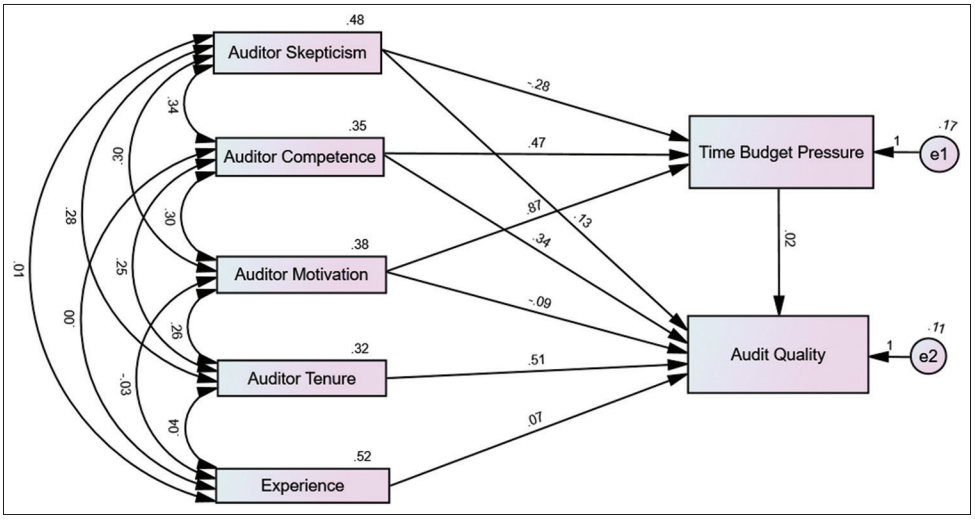
	Bin value	Frequency
		|----------
	0.000	|**********
	1.375	|**********
	2.750	|********
	4.125	|***
	5.499	|**
	6.874	|*
	8.249	|*
N=10000	9.624	|*
Mean=1.532	10.999	|*
S. e.=0.015	12.373	|*
	13.748	|*
	15.123	|*
	16.498	|*
	17.873	|*
	19.248	|*
		|----------

Source: Authors' own work

to diverse audit environments, allowing them to sharpen their ability to detect complex issues, assess risks more accurately, and apply sound professional judgment. Their accumulated knowledge of different client contexts and past audit challenges enhances their effectiveness in spotting irregularities and potential misstatements. Empirical findings support this perspective. For instance, Li et al. (2024) demonstrated that seasoned signing auditors significantly reduce discretionary accruals—an established indicator of audit quality. These findings highlight the vital role auditor experience plays in strengthening audit effectiveness and underscore its importance in promoting reliable and trustworthy financial reporting.

In this analysis, time budget pressure was conceptualized as a mediating variable to evaluate the effects of auditor skepticism,

Figure 4: SEM, TBP as a mediator



Source: Authors' own creation

Table 9: Total effect

Total effect	Coefficient	P-value
AS→TBP	−0.260	0.002
AC→TBP	0.366	0.002
AM→TBP	0.710	0.000
AS→AQ	0.148	0.169
AC→AQ	0.335	0.001
AM→AQ	−0.074	0.575
AT→AQ	0.481	0.000
TBP→AQ	0.019	0.860
Experience→AQ	0.079	0.015

Source: Authors' own work

Table 10: Direct effect

Direct effect	Coefficient	P-value
AS→TBP	−0.260	0.002
AC→TBP	0.366	0.002
AM→TBP	0.710	0.000
AS→AQ	0.153	0.202
AC→AQ	0.328	0.002
AM→AQ	−0.087	0.503
AT→AQ	0.481	0.000
TBP→AQ	0.019	0.860
Experience→AQ	0.079	0.015

Source: Authors' own work

Table 11: Indirect effect on AQ through the mediation of TBP

Indirect effect	Coefficient	P-value
AS→TBP→AQ	−0.005	0.821
AC→TBP→AQ	0.007	0.809
AM→TBP→AQ	0.014	0.857

Source: Authors' own work

competence, and motivation on audit quality. The results reveal that auditor competence has a statistically significant direct positive effect on audit quality at the 1% significance level (coefficient = 0.328, P = 0.002). However, the indirect effect of competence via TBP was not significant (coefficient = 0.007, P = 0.809). Although the total effect—the sum of direct and indirect effects—was positive and significant at the 1% level (0.328 + 0.007 = 0.335; P = 0.001), TBP did not serve as a meaningful mediator in this relationship.

While auditor competence remains a key determinant of audit quality, its effect appears to operate independently of time budget pressure. This could be attributed to the fact that TBP operates more as an external organizational constraint rather than a factor shaped by individual ability. Therefore, skilled auditors may be able to maintain high audit quality despite time limitations, effectively minimizing the impact of TBP as a mediating factor. This interpretation aligns with prior research, including Svanström (2016) and Paino et al. (2012), which suggest that time budget pressure limits audit outcomes more as a boundary condition than as an intermediary channel through which competence exerts its influence.

The path analysis revealed that at the 5% significance level, auditor skepticism did not have a significant impact on audit quality, as reflected in both the direct effect (coefficient = 0.153, P = 0.202) and the indirect effect through mediation of time budget pressure (coefficient = −0.005, P = 0.821). Given that neither pathway was statistically significant, the total effect of auditor skepticism on audit quality was also found to be insignificant (coefficient = 0.148, P = 0.169). The results suggest that auditor skepticism does not significantly impact audit quality, either directly or through the mediating effect of time budget pressure. This suggests that although skepticism is theoretically vital, it does not automatically result in higher audit quality unless it is actively applied through sound professional judgment, expanded audit procedures, or a readiness to question management. Such actions do not always stem from a skeptical mindset alone (Hurtt, 2010). In practice, skepticism often serves as a necessary—but not sufficient—element in ensuring audit quality. Its impact is likely influenced by additional factors, including auditor independence, organizational backing, and a strong commitment to ethical standards (Nelson, 2009; Hager and Damak-Ayadi, 2024).

At the 5% significance level, the results of the path analysis indicate that auditor motivation does not exert a meaningful influence on

audit quality. The direct effect was statistically insignificant (coefficient = −0.087, P = 0.503), and the indirect effect through time budget pressure as a mediating variable was similarly non-significant (coefficient = 0.014, P = 0.857). As a result, the total effect—representing the combined influence of both direct and indirect paths—was also found to be insignificant (coefficient = −0.074, P = 0.575), suggesting that auditor motivation does not play a substantial role in determining audit quality within the model tested.

The lack of significant relationships between the latent variables—auditor motivation, time budget pressure, and audit quality—may stem from several underlying reasons. Although auditor motivation is conceptually important, its influence on audit quality depends on how it translates into observable professional actions. These include exercising due care, conducting thorough audit procedures, and upholding strong ethical principles, all of which are necessary for motivation to effectively enhance audit outcomes. Without these behavioral expressions, motivation remains an internal disposition that does not necessarily manifest in measurable audit outcomes. Research has shown that audit quality is more directly influenced by factors such as auditor competence and due professional care, rather than motivation alone. In some instances, motivation has been found to have no significant effect on audit quality when assessed independently. Secondly, time budget pressure often functions as an external organizational constraint that restricts the auditor's ability to fully act on their motivation. When TBP is high, even auditors with strong motivation may struggle to dedicate enough time for comprehensive audit procedures, weakening the potential effect of motivation on audit results. Supporting this, Amlayasa et al. (2024) conducted a study with Indonesian auditors and found that intrinsic motivation did not mediate the link between auditor traits and audit quality, nor did TBP act as a significant mediator. Likewise, Suprianto (2023) observed that motivation only influenced the relationship between TBP and audit quality in specific high-pressure or high-fee situations, suggesting its effect varies across different auditing contexts.

The study's empirical findings further highlight the significant impact of auditor tenure on enhancing audit quality, demonstrated by a standardized path coefficient of 0.481 and a P-value below 0.001. This indicates that auditors who maintain longer-term relationships with a particular client tend to produce higher-quality audits (Gul et al., 2003). This effect is attributed to their deeper understanding of the client's operations, improved ability to detect anomalies over time, and accumulation of client-specific audit expertise, all of which contribute to more reliable and effective audit outcomes (Li et al., 2024).

The analysis indicates that time budget pressure has no significant impact on audit quality, as reflected by a standardized coefficient of 0.019 and a P = 0.86, which is substantially higher than the conventional 5% significance threshold. This suggests that variations in perceived time pressure do not meaningfully influence the quality of audit outcomes within the context of this study. These results are in line with the findings of Ahmad and Setiyawati (2025), who also reported that time pressure did not have a statistically significant effect on audit quality. Together, these findings imply that auditors may have developed coping mechanisms—such as efficient time management or prioritization strategies—that help maintain audit quality even when faced with strict time constraints.

TBP does not inherently compromise audit outcomes. Instead, it establishes a context in which the effectiveness of traits such as auditor motivation and competence may be limited. However, auditors often adopt coping strategies—such as task prioritization, reliance on experience, or procedural efficiency—to uphold audit quality despite time constraints. As highlighted by Aswar et al. (2021), TBP does not uniformly result in diminished audit performance unless it occurs alongside other negative factors, such as insufficient auditor expertise or inadequate supervisory oversight.

The empirical results has further highlight that auditor skepticism, competence, and motivation each exert significant influences on time budget pressure, though in differing directions. Specifically, auditor skepticism demonstrated a significant negative relationship with TBP (coefficients = −0.260, P = 0.002), while both auditor competence (coefficients = 0.366, P = 0.002) and auditor motivation (coefficients = 0.710, P = 0.000) showed significant positive effects at the 1% significance level.

The negative association between auditor skepticism and TBP suggests that highly skeptical auditors experience less perceived time pressure. This may be because skeptical auditors are more strategic and proactive in their planning, allowing them to identify potential audit issues earlier and manage their work more efficiently. This observation is consistent with findings from Morgan and Thorne (2023) and Raihan and Setiyawati (2025), which highlight how professional skepticism aids in managing time constraints and improving judgment under pressure.

In contrast, auditor competence is positively associated with TBP. Competent auditors are often assigned to complex audit engagements that demand higher-quality standards and in-depth analysis, which can increase their awareness of time limitations. Empirical studies by Raihan and Setiyawati (2025) and Khairun Nisa et al. (2025) affirm that while competence contributes to better audit outcomes, it also correlates with greater sensitivity to workload and time constraints.

Of the three characteristics examined, auditor motivation showed the most pronounced positive association with TBP. Auditors who are highly motivated tend to set rigorous performance goals and engage in thorough audit processes, which can increase their awareness of time constraints. Similarly, Ishak and Shalehah (2022) found that motivated auditors frequently face heightened time pressure stemming from their own high expectations and desire to surpass standard audit requirements.

The SEM highlights the indirect routes by which auditor skepticism, competence, and motivation affect audit quality, with TBP serving as the mediating factor. In mediation analysis, the indirect effect is mathematically expressed as the product of two paths: the effect of the independent variable on the mediator

(e.g., AS, AC, or AM → TBP) and the effect of the mediator on the dependent variable (TBP → AQ).

$$\text{Indirect effect} = (\text{AS} \rightarrow \text{TBP}) \times (\text{TBP} \rightarrow \text{AQ})$$

$$\text{Indirect effect} = (\text{AC} \rightarrow \text{TBP}) \times (\text{TBP} \rightarrow \text{AQ})$$

$$\text{Indirect effect} = (\text{AM} \rightarrow \text{TBP}) \times (\text{TBP} \rightarrow \text{AQ})$$

Although the results indicate that auditor skepticism, competence, and motivation each have a significant positive (or negative) effect on TBP at the 1% significance level, the absence of a statistically significant TBP → AQ path implies that no meaningful indirect effect is observed. This finding aligns with Bollen and Stine (1992) and Hayes (2018), who emphasize that for mediation to occur, both paths must be statistically significant. Thus, even though auditor traits influence how auditors perceive time pressure, this pressure does not translate into changes in audit quality, rendering the mediation effect negligible.

4.5. Auditors' Suggestions

Figure 5 presents a word cloud summarizing feedback from independent auditors on the key qualities essential for enhancing audit service quality. Among the most prominent qualities identified are professional skepticism, communication, and independence. Professional skepticism enables auditors to critically assess evidence, reducing the risk of oversight or misstatement. Effective communication is also vital, as it facilitates clear exchange of information and strengthens both client relationships and audit documentation. Independence remains fundamental to preserving objectivity and maintaining stakeholder trust. In addition, the word cloud highlights the importance of analytical thinking, a solid grasp of accounting principles and regulatory frameworks, and a commitment to continuous professional development. Together, these attributes contribute significantly to audit accuracy, credibility, and the overall reliability of the audit process.

The word cloud in Figure 6 reflects auditors' perspectives on how employers can enhance the quality of audit services. Central recommendations focus on improving communication, fostering a culture of professionalism, and reinforcing robust audit frameworks. Clear and timely communication was emphasized as a critical factor in facilitating smooth engagements and effective decision-making. Auditors also underscored the significance of strong leadership in setting expectations and guiding teams throughout the audit process. Core principles such as maintaining independence and applying professional skepticism were repeatedly highlighted as essential for ensuring objectivity and audit integrity.

Additionally, the need for ongoing training and professional development was seen as vital in keeping pace with evolving standards and emerging risks. Lastly, consistent application of audit procedures, accurate documentation, and a solid grasp of regulatory requirements were noted as crucial elements for achieving reliability and uniformity in audit outcomes. These insights provide clear direction for employers seeking to support audit excellence.

The common obstacles faced by auditors during client engagements is presented in the word cloud in Figure 7. One of

Figure 5: As an independent auditor, what qualities should you focus on to improve the quality of your auditing service?



Source: Authors' own creation

Figure 6: Do you have any comments or recommendations for your employer on how to strengthen audit quality?



Source: Authors' own creation

Figure 7: What obstacles and challenges have you faced during the audit process for your clients?



Source: Authors' own creation

the most frequently cited challenges is communication, pointing to delays or misalignment between auditors and client personnel. Auditors also reported difficulties in maintaining professional skepticism and independence, especially in situations where there may be pressure from clients or familiarity threats. Other key issues include poor documentation, ineffective procedures, and limited client engagement, all of which can hinder audit quality and timeliness. Furthermore, challenges relating to leadership, management support, and regulatory understanding indicate structural or systemic constraints within audit environments. These insights suggest a need for improved planning, training, and communication frameworks to overcome these recurring barriers.

Figure 8 presents key recommendations from auditors aimed at helping clients support a more efficient and high-quality audit process. Foremost among these is the importance of timely and effective communication, which plays a critical role in minimizing misunderstandings, preventing delays, and ensuring clarity regarding the audit's scope and objectives.

Auditors consistently stress the need for clients to provide complete, reliable, and well-organized documentation, which is fundamental to facilitating a smooth audit workflow. Maintaining a professional working relationship and upholding respect for auditor independence are also strongly emphasized, as they safeguard the objectivity and credibility of audit outcomes. Active client participation is considered essential—particularly the involvement of competent staff and senior management who can address issues and respond to auditor requests promptly. In addition, auditors recommend that clients strengthen their understanding of accounting standards, internal control procedures, and relevant regulatory requirements. Promoting a mindset of continuous improvement in financial processes and reporting practices can further enhance audit readiness. Together, these efforts contribute to stronger audit outcomes, reduced compliance risk, and improved transparency in financial reporting.

Figure 9 presents a synthesis of independent auditors' key recommendations to the Accounting and Auditing Regulator (ACAR) in Cambodia, aimed at enhancing audit quality across the profession. A prominent theme emerging from the feedback is the need to strengthen communication between ACAR and auditors. Respondents highlighted the importance of receiving timely updates on regulations, clear and practical guidance, and greater transparency in the policymaking process to support consistent and effective audit practices.

In addition, auditors strongly advocate for the promotion of professional standards, with a particular focus on reinforcing independence, encouraging professional skepticism, and upholding ethical behavior. These principles are regarded as critical to ensuring the credibility and reliability of audit work. Auditors also call for ACAR to demonstrate regulatory leadership by maintaining an active presence, engaging with the profession through dialogue, and encouraging collaborative policymaking. Another priority recommendation involves enhancing capacity-building efforts, particularly through

Figure 8: What recommendations or requests do you have for your clients to ensure a smooth and high-quality audit process?



Source: Authors' own creation

Figure 9: As an independent auditor, do you have any recommendations for the Accounting and Auditing Regulator (ACAR) regarding policymaking and regulations to support and promote audit quality in Cambodia?



Source: Authors' own creation

continuous professional development programs tailored to evolving industry needs. Furthermore, auditors stress the need to improve the clarity and practicality of audit procedures and documentation requirements, which would ease implementation and raise audit performance standards. Collectively, these recommendations reflect a strong desire for a supportive, adaptive, and forward-looking regulatory framework that actively fosters audit excellence in Cambodia.

5. CONCLUSION

The results of the standardized path analysis indicated that both auditor competence and auditor tenure exert a statistically significant positive influence on audit quality at the 1% significance level. Specifically, the standardized coefficient for auditor tenure was 0.481, while auditor competence yielded a coefficient of 0.335. The results indicate that audit quality is notably enhanced when auditors demonstrate greater professional competence or sustain longer-term engagements with their clients. Auditors with

strong competence tend to apply professional judgment more effectively, adhere closely to auditing standards, and identify possible misstatements with greater accuracy. Likewise, prolonged auditor tenure fosters a comprehensive knowledge of the client's operations, internal controls, and risk factors, thereby improving both the quality and efficiency of audit activities.

In contrast, the analysis found no statistically significant effect of auditor skepticism, auditor motivation, or time budget pressure on audit quality within the tested model. The lack of significance in these variables implies that, while they may be conceptually important, their influence on audit quality may be context-dependent or mediated by other factors not captured in the current model. These findings underscore the critical role of technical expertise and client familiarity in enhancing audit outcomes, while suggesting that motivational and perceptual traits alone may not directly predict audit quality without structural or institutional support.

While auditor skepticism, competence, and motivation each significantly impacted time budget pressure, this study did not find support for TBP acting as a mediating variable. The standardized path coefficients showed a negative effect of auditor skepticism on TBP (−0.260), contrasted with positive influences from auditor competence (0.366) and motivation (0.710), all statistically significant at the 1% level. These results indicate that auditors' personal traits substantially shape their perceptions of time constraints. However, despite TBP being strongly predicted by these factors, its relationship with audit quality was not significant, which weakens its role as a mediator. In mediation analysis, it is crucial that both the path from predictor to mediator and from mediator to outcome are significant; since TBP did not significantly affect audit quality, it cannot be deemed a valid mediator explaining the indirect effects of skepticism, competence, or motivation on audit quality.

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