

Auditor Capabilities And Workplace Pressures In Shaping Audit Quality: A Systematic Literature Review And Future Research Agenda

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Abstract

This study examines the determinants of audit quality through a Systematic Literature Review (SLR) approach by analyzing the role of auditor capabilities, workplace pressures, and digital transformation in contemporary audit practices. A total of 50 peer-reviewed articles were reviewed based on PRISMA guidelines to identify research trends related to professional competence, auditor expertise, knowledge development, audit judgment, workload pressure, auditor independence, and technology adoption. The findings indicate that audit quality is influenced by the interaction between individual auditor capabilities, organizational conditions, and technological advancement. Auditor competence, experience, and continuous learning strengthen audit effectiveness, while excessive workplace pressures may affect professional judgment and audit outcomes. Furthermore, digital transformation through artificial intelligence and data analytics enhances auditors' ability to evaluate risks and improve decision-making. This study contributes to auditing literature by providing an integrated understanding of factors shaping sustainable audit quality.

Keywords: Audit Quality, Auditor Capabilities, Workplace Pressures, Digital Audit Transformation, Agency Theory.



INTRODUCTION

Audit quality is a fundamental aspect in maintaining the credibility of financial statements, increasing investor confidence, and ensuring that the economic information presented by the company can be used in decision-making. The complexity of the modern business environment causes auditors to face increasingly great challenges, ranging from increased information risks, changes in business models, to demands for higher transparency. Auditors are not only required to carry out audit procedures according to standards, but also have professional skills in dealing with various dynamic conditions. Previous research shows that audit quality is influenced by auditor characteristics, competency levels, and auditors' ability to carry out monitoring functions effectively (White, 2026; Goldman et al., 2022; Elkelani et al., 2026).

Technological developments, increased complexity of transactions, and changing stakeholder expectations have broadened the demands on auditor capabilities. Auditor competencies today are not only related to accounting and auditing knowledge, but also include analytical skills, the use of digital technology, and the ability to understand clients' business risks. Auditors with special abilities have proven to be able to produce better quality audits because they have better capacity to identify risks and evaluate audit evidence. Studies show that task-specific knowledge improves auditors' ability to handle complex audit areas, while experience and differences in expertise levels in audit teams can strengthen the quality of auditor judgment (Goldman et al., 2022; Li et al., 2024; Tong et al., 2022).

In addition to technical competence, the learning process and professional development are important factors in shaping auditor skills. A knowledge-based audit work environment requires information transfer mechanisms, coaching, and interaction between team members so that auditors are able to improve their expertise on an ongoing basis. The learning process in an audit organization does not only occur through formal training, but also through engagement experiences and professional relationships between auditors. Research shows that supervisor coaching practices can influence the development of auditors early in their careers, while knowledge-seeking networks play a role in increasing the effectiveness of audit work if managed appropriately (Andiola et al., 2024; Johansson-Berg et al., 2025; Causholli et al., 2021).

On the other hand, auditors also face various pressures of the work environment that can affect the independence and quality of audit decisions. Pressure from clients, demands for audit completion within a limited time, high workload, and economic incentives can create conflicts between professional and organizational interests. These conditions have the potential to cause auditors to compromise on professional judgment when dealing with negotiation situations with



clients. Research shows that client pressure and performance-based incentive systems can influence auditors' decisions on audit adjustments, while auditor financial and workload pressures are associated with an increased risk of deteriorating the quality of audit results (Das et al., 2025; Felix & Wilford, 2024; Christensen et al., 2021).

The issue of audit quality is also related to the auditor's ability to maintain independence when dealing with social, economic, and organizational relations with the audited party. Independence is an important element because audit quality is not only determined by the ability to detect errors, but also the courage of the auditor to present findings objectively. Research shows that auditors' social relationships with the client's business community can provide benefits in the form of increased business understanding, but can also create risks to objectivity if not managed properly. In addition, supervisory mechanisms such as audit committees and centralization of audit functions can strengthen independence and increase the effectiveness of auditor monitoring (DeFond et al., 2024; Chu et al., 2026; Pozzoli et al., 2022).

Digital transformation is also a new factor that affects auditors' capabilities and audit implementation processes. The use of artificial intelligence, data analytics, blockchain, and other digital technologies provides opportunities for auditors to improve efficiency, speed up the audit process, and improve risk detection capabilities. However, the application of technology also presents challenges in the form of the need to improve digital competencies and changes in auditor work patterns. Research shows that AI education for auditors can improve the timeliness of audit reports, while access to technologies such as ChatGPT can help auditors reduce time pressure and improve audit quality through better information processing capabilities (Liao et al., 2024; Du et al., 2026; Ben Youssef et al., 2025).

Although research on audit quality has developed through various perspectives such as auditor competence, independence, technology, governance, and work pressure, studies that integrate the relationship between auditor capabilities and workplace pressures are still limited. Most previous studies have analyzed individual or organizational factors separately so that they have not fully explained how auditor capabilities can be a control mechanism when facing workplace pressures. Therefore, a systematic literature review approach is needed to map the development of research on the factors that shape audit quality, identify patterns of relationships between variables, and formulate future research agendas related to the role of auditor capabilities in dealing with workplace pressures (Khulsum et al., 2025; Wiyantoro et al., 2025; Barr-Pulliam et al., 2026).



LITERATURE REVIEW

Agency Theory

Agency theory describes the relationship between the company owner (principal) and the auditor as a professional party whose role is to reduce conflicts of interest between management and users of financial statements. This theory emphasizes the problem of information asymmetry that leads to the need for an independent supervisory mechanism. In the context of auditing, the auditor functions to provide assurance of the fairness of financial information so as to increase stakeholder trust. The effectiveness of the auditor's function is greatly influenced by the independence, competence, and ability of the auditor to carry out the audit process objectively (White, 2026; Adams et al., 2021; DeFond et al., 2024).

The application of agency theory in audit research shows that audit quality is an important mechanism to reduce the risk of moral hazard and improve management accountability. Auditors must be able to maintain independence when facing client pressure, social relations, and economic interests. Research shows that supervisory mechanisms, auditor quality, and auditor professional characteristics can strengthen monitoring functions thereby reducing the possibility of misrepresentation of financial statements and improving the quality of company information (Chu et al., 2026; Barr-Pulliam et al., 2026; Dang et al., 2022).

Auditor Capability

Auditor capability describes the auditor's ability to use knowledge, experience, professional skills, and technology to conduct audits effectively. Auditor capability is an important factor because the complexity of business transactions requires auditors to have analytical skills and a deep understanding of client risks. These competencies are not only acquired through formal education, but also through audit experience, organizational learning, and professional interaction within the audit team. Research shows that specific knowledge of audit tasks and auditor experience contribute to improving risk detection skills and producing quality audits (Goldman et al., 2022; Li et al., 2024; Tong et al., 2022).

The development of auditor capabilities is also influenced by the learning process and the support of the audit organization. A work environment that provides coaching, knowledge transfer, and the use of technology can improve auditors' ability to deal with complex work. Auditors who have digital skills and an understanding of audit technology are able to improve audit efficiency and improve the quality of professional judgment. Studies show that auditor learning, the use of artificial intelligence, and the development of technological competencies are

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important factors in building the ability of modern auditors (Andiola et al., 2024; Liao et al., 2024; Du et al., 2026).

Workplace Pressure

Workplace pressure in an audit environment refers to various pressures that come from work, client, organization, and limited resources that can affect auditor behavior and decisions. This pressure can arise in the form of limited audit time, high workload, pressure to maintain relationships with clients, and demands to achieve organizational targets. This condition is a concern because excessive pressure can reduce professional skepticism and affect auditors' independence in making audit decisions (Christensen et al., 2021; Felix & Wilford, 2024; Das et al., 2025).

The impact of workplace pressure on audit quality depends on the auditor's ability and the organization's control mechanisms to manage it. Uncontrolled work pressure can increase the risk of misjudgment, while organizational support through adequate staffing, evaluation systems, and effective leadership can help auditors maintain the quality of their work. Research shows that time pressure and client pressure are related to auditor behavior, while a supportive work environment can be a mitigating factor against the negative impact of audit pressure (Khulsum et al., 2025; Duh et al., 2026; Johansson-Berg et al., 2025).

Audit Quality

Audit quality is the auditor's ability to independently detect and report material misstatements, thereby increasing the credibility of financial statements. Audit quality is not only determined by compliance with audit standards, but also influenced by auditor competence, independence, use of technology, and the effectiveness of supervisory mechanisms. Quality audits provide added value for investors, regulators, and stakeholders because they reduce information uncertainty and increase confidence in company reports (Barr-Pulliam et al., 2026; Dang et al., 2022; Wang et al., 2024).

In the development of the modern business environment, audit quality is increasingly influenced by auditors' ability to deal with technological changes and the complexity of business risks. Auditors need to integrate professional expertise with data analysis skills, the use of digital technology, and effective employment relationship management. Research shows that audit quality improves when auditors have adequate competence, strong independence, and organizational support that allows the audit process to run objectively and efficiently (Wiyantoro



et al., 2025; Ben Youssef et al., 2025; White, 2026).

METHOD

This study uses the Systematic Literature Review (SLR) method by following the guidelines of Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA). The SLR method was chosen because it is able to provide a systematic approach in identifying, evaluating, and synthesizing research developments regarding auditor capabilities, workplace pressures, and audit quality. This study aims to understand how auditor competence, professional experience, independence, audit technology, and work environment pressures affect audit quality. This approach helps identify research patterns, theoretical developments, and research gaps related to auditors' internal and external factors (White, 2026; Goldman et al., 2022; Khulsum et al., 2025).

Research literature is obtained through several reputable international academic databases, namely Scopus, Web of Science (WoS), ScienceDirect, and Emerald Insight. The article search strategy is carried out using a combination of keywords such as "audit quality", "auditor capability", "auditor competence", "audit expertise", "professional judgment", "auditor independence", "workplace pressure", "time budget pressure", "client pressure", and "Audit Technology". Based on the initial identification process, 1,524 articles were obtained that were related to audit quality, auditor characteristics, work pressure, and the development of audit technology. All articles were then processed through the selection stage based on inclusion and exclusion criteria.

The next stage is the screening process of articles obtained from various databases. Out of a total of 1,524 initial articles, 378 articles were eliminated because they were found to be duplicate articles, non-journal publications, and documents that did not have complete research information. After the initial elimination process was carried out, there were 1,146 articles that were then evaluated based on title screening and abstract (abstract screening). At this stage, as many as 726 articles were eliminated because they did not discuss the relationship between auditor ability, work pressure, and audit quality. The results of the screening resulted in 420 articles that entered the feasibility evaluation stage.

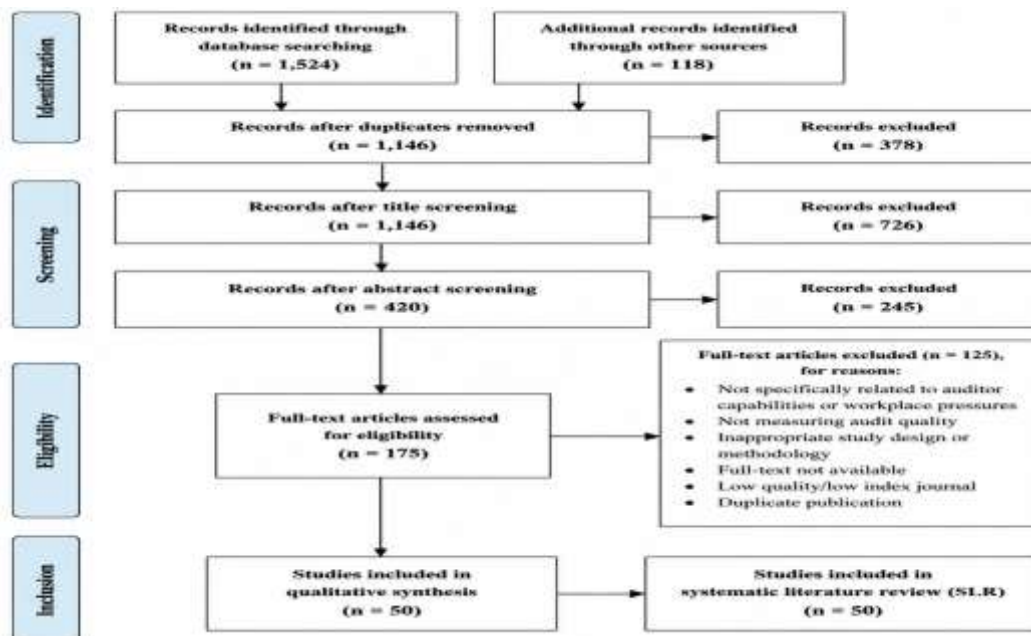
At the eligibility assessment stage, a more in-depth examination was carried out through full-text review of 420 articles that had passed the initial screening. The evaluation was carried out based on the suitability of the research objectives, clarity of variables, research methods, theoretical contributions, and relevance to the relationship between auditor capabilities, workplace pressures, and audit quality. Based on the results of the evaluation, as many as 245

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articles were eliminated because they did not meet the research criteria, such as focusing too technically, not discussing auditor factors, or not contributing to the audit quality study. After this process, 175 articles were obtained.

The final stage of the research was carried out through a quality assessment of 175 articles based on the quality of the journal, methodological approach, theoretical relevance, and research contribution. A total of 125 articles were eliminated because they had methodological limitations or were not in accordance with the focus of the study. Thus, 50 international journal articles (100%) were obtained as the main literature analyzed using the thematic synthesis approach. The mapping results showed that 22 articles (44%) discussed auditor capability, 16 articles (32%) discussed workplace pressure, 7 articles (14%) discussed organizational mechanisms, and 5 articles (10%) discussed audit technology. The analysis was used to find patterns of variable relationships and research gaps (Causholli et al., 2021; Andiola et al., 2024; Du et al., 2026).



Source : Data processed, 2026

Figure 1. PRISMA Flow Diagram

Figure 1 shows the stages of literature selection using the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) approach. The selection process is carried out through several stages, namely identification of articles from various academic databases, removal of duplicate articles, filtering by title and abstract, and feasibility evaluation through full-text review. Based on all the selection stages, as many as 50 international journal articles that meet the inclusion criteria were obtained and used as the basis for the Systematic Literature Review (SLR) analysis on the role of auditor capabilities and workplace pressures in shaping audit quality.

RESEARCH RESULTS

Based on the results of the literature selection, this study analyzed the characteristics of 50 international journal articles that became the basis for the Systematic Literature Review (SLR) study. The analysis was conducted to understand the development of research regarding the relationship between auditor capabilities, workplace pressures, and audit quality based on publication quality, theoretical foundations, research methods, and the context of the research country. This study emphasizes how auditor competence, professional experience, time pressure, work complexity, independence, and the use of technology affect auditors' ability to produce quality audits.

Table 1. Journal Index Distribution

Journal Index	Number of Articles	Percentage
Scopus Q1	14	28,00%
Scopus Q2	23	46,00%
Scopus Q3	10	20,00%
Scopus Q4	3	6,00%
Total	50	100%

Source : Data processed, 2026

Based on Table 1, the most analyzed research articles came from the Scopus Q2 category journals with a total of 23 articles (46.00%). Furthermore, the Scopus Q1 category journals amounted to 14 articles (28.00%), while the Q3 and Q4 categories amounted to 10 articles (20.00%) and 3 articles (6.00%) respectively. The composition shows that research on audit quality is widely published in reputable international journals that focus on auditing issues, behavioral accounting, governance, and the development of the audit profession.

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The proportion of publications in Q1 and Q2 journals of 74.00% shows that audit quality studies have an important position in international accounting research. The literature analyzed shows a shift in research focus from audit-based audit quality measurement to an approach that considers human and organizational factors. Aspects such as auditors' professional abilities, work pressure, organizational learning, and technology utilization are important parts in explaining the variation in audit quality between organizations.

Table 2. Distribution of Research Theories

Theory/Concept	Number of Articles	Percentage
Agency Theory	8	16,00%
Human Capital Theory	7	14,00%
Resource-Based View (RBV)	6	12,00%
Behavioral Decision Theory	6	12,00%
Institutional Theory	5	10,00%
Job Demands-Resources Theory	5	10,00%
Social Capital Theory	4	8,00%
Technology Acceptance Model	4	8,00%
Organizational Learning Theory	3	6,00%
Contingency Theory	2	4,00%
Total	50	100%

Source : Data processed, 2026

Based on Table 2, Agency Theory is the most widely used perspective in audit quality research with a total of 8 articles (16.00%). The use of this theory is related to the function of auditors as a supervisory mechanism that reduces conflicts of interest and information asymmetry between management and stakeholders. In addition, Human Capital Theory is used in 7 articles (14.00%) to explain that auditors' competence, experience, education, and professional development are the main sources in improving audit quality.

In addition to this theory, research also uses a lot of approaches based on auditor ability and behavior. Resource-Based View explains that auditors' internal competencies are a strategic asset of the organization, while Behavioral Decision Theory is used to understand the influence of work pressure on auditor decisions. The use of Job Demands-Resources Theory is also relevant because several studies connect job demands, organizational resources, work stress, and the quality of audit results.



Table 3. Distribution of Research Countries

Country	Number of Articles	Percentage
China	6	12,00%
United States	6	12,00%
English	5	10,00%
Australia	4	8,00%
Indonesia	4	8,00%
Spain	3	6,00%
Canada	3	6,00%
Singapore	3	6,00%
Malaysia	2	4,00%
South Korea	2	4,00%
Other countries	12	24,00%
Total	50	100%

Source : Data processed, 2026

Based on Table 4, research on audit quality is spread across various countries without dominance of one particular region. China and the United States are the countries with the highest number of publications with 6 articles each (12.00%), followed by the United Kingdom with 5 articles (10.00%). Other countries such as Australia and Indonesia each contribute 4 articles (8.00%). The distribution shows that the issue of audit quality is a concern in various regulatory systems and business environments.

The spread of research between countries shows that the factors that shape audit quality are relatively universal, but are still influenced by the institutional context of each country. Research in developed countries has largely highlighted independence, audit technology, and governance, while research in developing countries has focused more on auditor competence, job pressure, and strengthening the audit profession. These variations in contexts provide a broader perspective on how auditor abilities and the work environment shape audit quality.

Table 4. Distribution of Research Methods

Research Methods	Number of Articles	Percentage
Quantitative	33	66,00%
Qualitative	6	12,00%



Research Methods	Number of Articles	Percentage
Literature Review	7	14,00%
Mix Method	4	8,00%
Total	50	100%

Source : Data processed, 2026

Based on Table 4, the most widely used research method is the quantitative approach of 33 articles (66.00%). The dominance of this method shows the character of international audit research that uses a lot of empirical data, such as company reports, auditor characteristics, audit opinions, audit report lag, and audit inspection results. The quantitative approach is used to test the relationship between auditor competence, job pressure, independence, and organizational factors on audit quality statistically.

Qualitative methods were used in 6 articles (12.00%) to explore auditor experience, learning processes, and changes in audit practices due to technological developments. A total of 7 articles (14.00%) used literature review to map the development of concepts and find research gaps. Meanwhile, 4 articles (8.00%) used a mixed method by combining empirical analysis and exploration of auditor behavior. The composition shows that audit research is still dominated by empirical testing approaches, but is starting to develop towards a multidimensional approach.

Table 5. Distribution of Research Context

Research Context	Number of Articles	Percentage
Public Accounting Firm and External Audit Practice	13	26,00%
Public Companies and Capital Markets	10	20,00%
Internal Auditor and Organizational Control System	7	14,00%
Audit Technology and Digital Audit Transformation	6	12,00%
Audit Committee and Governance Mechanism	5	10,00%
Auditor Education, Learning, and Development	4	8,00%
Public Sector and Government Institutions	3	6,00%

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Other Audit Contexts	2	4,00%
Total	50	100%

Source : Data processed, 2026

Based on Table 5, the most studied research context is the practice of external auditing in Public Accounting Firms with a total of 13 articles (26.00%). This dominance shows that audit quality is still widely analyzed through the perspective of external auditors' relationships with clients, audit processes, independence, and auditors' professional abilities. Furthermore, research on public companies as many as 10 articles (20.00%) shows that audit quality is an important concern in maintaining the credibility of financial information for investors and stakeholders.

The distribution of the research context shows that the study of audit quality develops not only in the audit of financial statements, but also includes various supporting environments for the audit profession. Research on internal auditors, audit technology, audit committees, and professional development shows that improving audit quality requires a broader approach. The factors of individual auditor capabilities, organizational support, and adaptation to technology are important elements in explaining the change in modern auditing practices.

Table 6. Main Research Results

Main Research Results	Number of Articles	Percentage
Auditor competence, experience, and expertise improve audit quality	11	22,00%
Time pressures, workloads, and client pressures affect auditors' judgments	9	18,00%
The use of audit technology improves the effectiveness and quality of audits	8	16,00%
Auditor independence and governance mechanisms strengthen audit quality	7	14,00%
Organizational learning and knowledge transfer improve auditor capabilities	6	12,00%
The individual characteristics of the auditor influence the audit decisions and behavior	5	10,00%
Organizational control and support systems reduce the risk of audit quality	4	8,00%



Main Research Results	Number of Articles	Percentage
degradation		
Total	50	100%

Source : Data processed, 2026

Based on Table 6, the results of the main study show that auditor competence, experience, and expertise are the dominant factors studied in the literature with a total of 11 articles (22.00%). These findings show that auditor capabilities are an important basis in improving audit quality. Auditors who have professional knowledge, adequate experience, and good analytical skills are better able to identify risks, evaluate audit evidence, and produce appropriate audit judgments in the audit process.

In addition to auditor ability, as many as 9 articles (18.00%) showed that time pressure, workload, and client pressure have an influence on audit quality. This condition shows that workplace pressures are an important factor that influences auditor behavior and decisions. Furthermore, 8 articles (16.00%) showed that the use of audit technology such as artificial intelligence and data analytics was able to increase audit effectiveness, while 7 articles (14.00%) emphasized the importance of independence and governance mechanisms in maintaining auditor objectivity.

The results of the study also showed that organizational learning and knowledge transfer contributed to the development of auditor skills with a total of 6 articles (12.00%). A work environment that supports training and collaboration allows auditors to improve their competence in dealing with audit complexity. In addition, the individual characteristics of auditors as many as 5 articles (10.00%) and organizational control systems as many as 4 articles (8.00%) show that behavioral and institutional factors also affect audit quality. Overall, the literature shows that quality audits are formed through a combination of auditor abilities and work environment conditions.

DISCUSSION

1. Auditor Capability as an Antecedent for Audit Quality: Evidence from Professional Competence, Expertise, and Knowledge Development

The development of the modern audit profession faces increasingly complex demands due to increasing business risks, regulatory changes, and the need for financial statement



users for more reliable information. In these conditions, audit quality is an important aspect that determines the level of trust in financial statements. Based on the perspective of Agency Theory, auditors have a role as a monitoring mechanism that helps reduce conflicts of interest between management (agent) and company owners (principal) due to information asymmetry. Therefore, the ability of auditors is an important factor in ensuring that the audit process runs objectively, independently, and is able to produce quality information (Adams et al., 2021; DeFond et al., 2024; White, 2026).

The results of the literature review show that professional competence is one of the main components in shaping auditor capabilities and improving audit quality. In the perspective of Agency Theory, auditors who have high competence are able to carry out supervisory functions more effectively because they have the ability to evaluate the information provided by management. These competencies include understanding audit standards, industry knowledge, analytical skills, and the ability to identify the risk of material misrepresentation. Previous research shows that the level of auditor expertise is related to the ability to produce more appropriate audit decisions and increase the confidence of financial statement users in the audit results (Goldman et al., 2022; Li et al., 2024; Khulsum et al., 2025).

In addition to technical competence, the auditor's professional experience is also an important factor in improving audit quality. Auditors who have more extensive experience tend to have better ability to understand the client's business characteristics, recognize risk patterns, and determine appropriate audit procedures. Based on Agency Theory, auditor experience strengthens the monitoring function because auditors are able to detect potential opportunistic management behavior more effectively. The results show that the auditor's experience, specific knowledge, and professional relationship with the client's business environment can improve the quality of the audit process, although it still requires control over the risk of diminishing independence (DeFond et al., 2024; Goldman et al., 2022; Tong et al., 2022).

The development of auditor knowledge is also an important aspect in dealing with changes in audit complexity and technological developments. Auditor capabilities are not only formed through past experience, but also through continuous learning, professional training, and adaptability to changes in the audit environment. Within the framework of Agency Theory, increasing auditor knowledge strengthens the monitoring capacity of management activities because auditors have a greater ability to evaluate complex information. Studies



show that organizational learning, knowledge networks, and professional competency development contribute to improving auditor performance as well as the quality of audit results produced (Causholli et al., 2021; Dierynck et al., 2024; Andiola et al., 2024).

Overall, the results of the SLR show that auditor capabilities are an important antecedent in explaining the variation in audit quality. The perspective of Agency Theory shows that auditors not only act as auditors of financial statements, but also as a control mechanism that maintains the reliability of information between management and stakeholders. Professional competence, experience, and knowledge development are the main resources that enable auditors to carry out supervisory functions effectively. Thus, improving audit quality requires continuous investment in the development of auditor capabilities in order to be able to face business complexities and maintain public trust in the audit profession (White, 2026; Barr-Pulliam et al., 2026; DeFond et al., 2024).

2. Work Environment Pressure and Its Implications for Audit Judgment and Quality of Audit Results

The development of modern audit practices faces increasingly complex challenges, especially related to increased workload, time constraints, audit completion pressure, and client demands for effective audit results. In these conditions, workplace pressures are important factors that can affect auditor behavior and the quality of the audits produced. Based on the perspective of Agency Theory, auditors have the role of independent parties in charge of reducing information asymmetry between management (agent) and company owner (principal). However, work environment pressures can affect auditors' ability to carry out supervisory functions optimally (Adams et al., 2021; Christensen et al., 2021; Khulsum et al., 2025).

The results of the literature review show that time budget pressure is one of the most studied factors in the relationship between the auditor's work environment and audit quality. Auditors often face demands to complete work within a certain time limit, while transaction complexity and audit risk continue to increase. From the perspective of Agency Theory, this pressure can reduce the effectiveness of the monitoring function if auditors do not have sufficient time to adequately obtain and evaluate audit evidence. Previous research has shown that high time pressure can affect audit judgments, professional skepticism, and auditors' decisions in determining audit procedures (Christensen et al., 2021; Khulsum et al., 2025; Felix & Wilford, 2024).



In addition to time pressure, the pressure that comes from the auditor's relationship with the client is also an important factor in determining audit quality. Auditors are often in a situation that requires a balance between maintaining a professional relationship with the client and maintaining independence in carrying out audit tasks. Based on Agency Theory, auditor independence is needed so that the supervisory mechanism can run effectively and is not influenced by management interests. The results show that client pressure, economic influence, and long-term relationships with companies can create challenges to auditors' objectivity if not controlled through strong regulations and supervisory mechanisms (Adams et al., 2021; Quick et al., 2024; DeFond et al., 2024).

Research developments also show that the impact of workplace pressures on audit quality is not only determined by the level of pressure faced by auditors, but also by the organization's ability to provide professional support. Supervision systems, workload sharing, organizational culture, and learning mechanisms are factors that can reduce the negative impact of work pressure. Within the framework of Agency Theory, audit organizations have a role in ensuring that auditors remain able to carry out monitoring functions independently through internal control and an effective performance evaluation system. Studies show that organizational support and human resource management contribute to improving auditor performance (Andiola et al., 2024; Johansson-Berg et al., 2025; Causholli et al., 2021).

Overall, the SLR results show that workplace pressures are a multidimensional factor that affects audit quality through auditor behavior and decision-making mechanisms. Work pressure does not always produce negative impacts, as under certain conditions it can increase auditors' motivation and work efficiency. However, excessive pressure without organizational support has the potential to weaken the independence and quality of audit judgment. Therefore, improving audit quality requires a balance between job demands, auditor capabilities, and organizational mechanisms that are able to maintain auditor oversight functions in accordance with Agency Theory principles (White, 2026; Barr-Pulliam et al., 2026; Khulsum et al., 2025).

3. Digital Transformation and the Evolution of Auditor Capabilities in Contemporary Audit Practice

Digital transformation is one of the factors that affect changes in auditors' capabilities in carrying out modern audit processes. The use of technology such as data analytics, artificial intelligence (AI), and digital audit systems provides opportunities for auditors to increase



testing effectiveness and expand analytical capabilities on financial information. From the perspective of Agency Theory, technology acts as a supporting mechanism for auditors in carrying out monitoring functions for management activities and reducing information asymmetry between agents and principals. Therefore, auditors' ability to integrate technology is an important part of improving audit quality (Du et al., 2026; Liao et al., 2024; Wiyantoro et al., 2025).

The results of the literature review show that the use of audit technology is able to strengthen auditors' ability to identify risks, evaluate audit evidence, and improve the accuracy of professional decision-making. In contrast to conventional audit approaches that rely heavily on manual audits, technology allows auditors to analyze larger amounts of data with a higher level of efficiency. Based on Agency Theory, improving analytical capabilities through technology strengthens the role of auditors as an independent oversight mechanism to ensure that the information submitted by management can be trusted by external parties (Du et al., 2026; Sayal et al., 2025; Xie et al., 2026).

However, the application of digital technology in audits also requires increasing auditor competence so that its use can have an optimal impact on audit quality. Auditors are not only required to understand audit standards, but also have the ability to operate technology, understand information systems, and interpret data-based analysis results. From the perspective of Agency Theory, limited technological capabilities can reduce the effectiveness of auditors' monitoring functions because auditors are unable to optimally evaluate complex information. Research shows that human resource readiness and organizational support are important factors in the success of digital audit transformation (Nguyen, 2026; Wiyantoro et al., 2025; Liao et al., 2024).

The use of digital technology also changes the role of auditors from simply verifying financial statements to providing more strategic risk analysis. Technology allows auditors to gain a deeper understanding of transaction patterns, potential deviations, and business risks faced by companies. Within the framework of Agency Theory, improving auditor capabilities through technology strengthens the supervisory function against possible opportunistic management behavior. Thus, the integration of auditors' professional abilities and digital technology is an important factor in maintaining independence and improving the quality of audit results (Sayal et al., 2025; Du et al., 2026; White, 2026).

Overall, the results of the SLR show that digital transformation is not only related to the use of technological devices, but also includes changes in auditor capabilities and work



patterns. Technology is a means that strengthens auditors' ability to carry out supervisory functions, improve audit efficiency, and produce more quality audit decisions. Based on the perspective of Agency Theory, the effectiveness of technology still depends on auditors' ability to manage and use information professionally. Therefore, the development of auditors' digital competencies is a strategic necessity in dealing with the complexity of contemporary audit practices (Du et al., 2026; Wiyantoro et al., 2025; Nguyen, 2026).

4. An Integrative Framework of Auditor Capabilities and Work Environment Pressures in Explaining Audit Quality Variations

Audit quality is a complex phenomenon that is not only influenced by the individual capabilities of the auditor, but also by the conditions of the work environment that shape the audit decision-making process. In the perspective of Agency Theory, auditors have an important role as a supervisory mechanism that bridges the interests between management (agent) and company owner (principal) through the provision of reliable information. However, the effectiveness of this function is highly dependent on the combination of auditor capabilities, such as competence and experience, as well as the organization's ability to manage the workload faced by auditors during the audit process (Adams et al., 2021; DeFond et al., 2024; White, 2026).

The results of the literature review show that auditor capabilities are an internal factor that determines auditors' ability to carry out monitoring functions effectively. Professional competence, industry expertise, audit experience, and knowledge development allow auditors to conduct risk evaluations and produce more accurate audit judgments. Within the framework of Agency Theory, auditors with high capabilities have a greater ability to reduce information asymmetry between management and users of financial statements. Research shows that improved auditor ability is related to better audit quality because auditors are able to detect potential irregularities more effectively (Goldman et al., 2022; Li et al., 2024; Khulsum et al., 2025).

In addition to individual ability factors, work environment pressure is an important aspect that explains the variation in audit quality between organizations. Time pressure, workload, audit complexity, and client relationship pressure can affect auditors' objectivity in carrying out audit procedures. Based on Agency Theory, these pressures can reduce the effectiveness of auditors as a supervisory mechanism if they cause limitations in the collection and evaluation of audit evidence. The results show that managing work pressure through



effective supervision, organizational support, and control systems is necessary to maintain auditor independence and professionalism (Christensen et al., 2021; Felix & Wilford, 2024; Khulsum et al., 2025).

The integration between auditor capabilities and work environment conditions shows that audit quality cannot be explained through one factor in isolation. Auditors who have high competence still need a supportive work environment to be able to carry out their supervisory functions optimally. In the perspective of Agency Theory, audit organizations have the responsibility to create mechanisms that ensure auditors can maintain their independence and professional quality. Research shows that the combination of competency development, technology support, organizational learning, and work pressure management is an important factor in strengthening the effectiveness of the audit process (Andiola et al., 2024; Causholli et al., 2021; Wiyantoro et al., 2025).

Overall, the results of the SLR show that the variation in audit quality is the result of the interaction between individual auditor factors and organizational factors that affect the implementation of audits. The Agency Theory perspective provides an explanation that auditors play a role as a control mechanism that maintains the reliability of financial information, but the effectiveness of this role depends on professional abilities and supportive working conditions. Therefore, improving audit quality requires an integrative approach through strengthening auditor capabilities, controlling work environment pressures, and implementing organizational systems that are able to maintain the independence and effectiveness of audit functions (Barr-Pulliam et al., 2026; White, 2026; Du et al., 2026).

CONCLUSION

Based on the results of the Systematic Literature Review (SLR) of 50 international journal articles, this study shows that audit quality is a multidimensional concept that is influenced by the interaction between auditor capabilities and workplace pressures. Auditor capabilities include professional competence, experience, expertise, and knowledge development are the main factors in supporting the effectiveness of the audit process. The Agency Theory perspective explains that auditors act as supervisory mechanisms that help reduce information asymmetry between management and stakeholders (DeFond et al., 2024; White, 2026).

The results of the study show that auditor ability has an important relationship with the quality of audit results because it determines the auditor's ability to understand risks, evaluate evidence, and produce appropriate audit judgments. In addition, professional experience and



ongoing competency development strengthen auditors' ability to deal with transaction complexity and changes in the business environment. These capabilities are strategic resources that enable auditors to carry out monitoring functions more effectively in maintaining the reliability of financial information (Goldman et al., 2022; Li et al., 2024; Causholli et al., 2021).

The study also shows that work environment pressures are an important factor that affects audit quality variations. Time pressures, workloads, audit complexity, and client relationship pressures can affect the auditor's independence as well as decision-making processes. However, the impact of such pressures can be minimized through organizational support, supervision systems, professional learning, and effective resource management. Thus, audit quality is determined not only by the auditor's individual abilities, but also by the organizational conditions that support the conduct of audits (Christensen et al., 2021; Felix & Wilford, 2024; Khulsum et al., 2025).

Overall, the results of SLR show that improving audit quality requires an integrative approach that connects auditors' professional skills, job pressure management, and the use of audit technology. Digital transformation through the use of artificial intelligence, data analytics, and technology-based audit systems is also a supporting factor in increasing audit effectiveness. Based on the perspective of Agency Theory, the combination of auditor capabilities and organizational mechanisms is an important foundation in strengthening the supervisory function and maintaining trust in the audit profession (Du et al., 2026; Wiyantoro et al., 2025; Barr-Pulliam et al., 2026).

RESEARCH LIMITATIONS

This study has limitations because the SLR approach is highly dependent on the quality, availability, and characteristics of the previous literature analyzed. The articles used come from various countries, organizational sectors, research methods, and theoretical perspectives, so there is a possibility of differences in context that affect the interpretation of the study results. In addition, this study has not conducted a direct empirical test on the relationship between auditor capabilities, work environment pressures, and audit quality in a particular audit organization.

Other limitations are related to technological developments and rapid changes in audit practices. Some of the articles analyzed have different focuses on the use of technology, auditor behavior, and organizational mechanisms, causing variations in the measurement of research variables. In addition, this study has not in-depth differentiated the influence of auditor characteristics based on experience level, size of public accounting firms, and type of client



industry audited.

SUGGESTIONS

Further research is recommended to conduct empirical testing of the relationship between auditor capabilities, work environment pressure, and audit quality using quantitative and mixed method approaches. Future research can consider additional factors such as organizational culture, leadership style, reward system, and technological support as variables that can strengthen or weaken the relationship between variables in the research model.

In addition, the next study can expand the context of the study by comparing the characteristics of audits between countries, types of organizations, and the size of public accounting firms. Future studies can also explore the impact of technological developments such as AI, machine learning, and big data analytics on changes in auditor competence. This approach is expected to provide a deeper understanding of the needs of auditor capabilities in facing the transformation of the audit profession.

PRACTICAL AND THEORETICAL IMPLICATIONS

In practical terms, this study provides the implication that audit organizations need to strengthen the development of auditor capabilities through continuous training, technological competency improvement, and professional learning systems. In addition, organizations need to manage the pressures of the work environment through a balanced distribution of workloads, effective supervision, and control mechanisms that are able to maintain auditor independence. This strategy is important to ensure that auditors can carry out their audit functions optimally.

Theoretically, this study contributes to the development of the auditing literature by explaining that audit quality is not only influenced by individual ability factors, but also by the work environment conditions that shape auditor behavior. The perspective of Agency Theory expands the understanding that auditors as a monitoring mechanism need the support of professional and organizational capabilities in order to be able to reduce information asymmetry. These findings can be the basis for the development of a research model regarding the relationship between auditor capabilities, workplace pressures, and audit quality in the future.

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