

THE INFLUENCE OF TIME BUDGET PRESSURE, TIME DEADLINE PRESSURE, AND WORK STRESS ON AUDIT QUALITY OF EXTERNAL AUDITOR

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Abstract

The purpose of this study was to try the goods of time pressure, deadline pressure, and work pressure on test quality among PAF observers in Malang City. The logical model exercised is a multitudinous retrogression dissection where the dependent variables are time pressure(X1), deadline pressure(X2), job pressure(X3) and the independent variable is test quality(Y). The study population was his PAF accountants in Malang, totaling 86. The sample exercised comported of her 52 repliers, utilizing a accessible sample of his eight account enterprises(PAF) in Malang megacity. A Likert scale(1- 4) questionnaire is exercised for the dimension. Data source is primary. This study shows that time pressure, deadline pressure, and job pressure don't affect the quality of foreign checkups. terminations of this study are that the questionnaire effects don't give his 100 valid comebacks due to lack of management, that the repliers are pacified by youthful observers, and that the study effects are in this range. Secondly, it can not be generalized to multitudinous regions in Indonesia. Research will be limited to a defined bone in Malang City.

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1. Introduction

The actuality of this case causes audit quality to be questioned again. This is because audit quality is a complex aspect that contains numerous impacting factors (Ismail, et al, 2020). Until now, it's still delicate to assess inspection quality duly because the assessment is always private to each existent, so that it'll lead to different assessments (Tandiotong, 2016). still, the assessment of audit quality can be measured through an analysis of several factors, videlicet through time budget pressure (Sososutikno, 2003), time deadline pressure (Prasita and Priyo, 2007), and adjudicator work stress (Rohmanullah, et al, 2020). This study is harmonious with the proposition of cognitive conflict developed by Leon Festiger (1957) According to this proposition, the appearance of disharmony or contradiction will beget a person to feel cerebral discomfort (Noviyanti, 2008) This will motivate a person to reduce conflict by avoiding information or events that may increase disharmony (Roeckelein, 2006) Compared to this study, the factors withheld in this study were a form of conflict or discomfort for the listeners. disharmony comes in the form of budget pressures, deadline pressures, and work stress. thus, the adjudicator will try to reduce the disharmony to avoid the inspection of dysfunction Research on time budget pressure, deadlines Work pressure and stressors affect the quality of audits performed. However, previous research based on the theory of cognitive dissonance has yielded many inconsistent results. Thereby, researchers are interested in revisiting the effects of time budget pressure, deadline pressure and work stress on audit quality with research subjects is the accounting firm of the city of Malang. Thus, the problem results words as follows: (1) Does time budget pressure have a negative affect audit quality?; (2) Does time deadline pressure negatively affect audit quality?; (3) Does work stress negatively affect audit quality?.

2. Literature Review

According to Sears, Freedman and Peplau (1999), Cognitive conflict is an internal country that can beget cerebral pressure due to the gap between two or further stations and between stations and geste Conflict occurs when there's a disagreeing relationship between cognitive procurators (stations, beliefs, environmental comprehensions, valuations, etc.) and geste in the existent, causing disharmony. The proposition of cognitive conflict is exercised by experimenters because the procurators exercised in this study are a shape of conflict or discomfort to the listeners. This proposition helps to explain the geste and station of adjudicators in carrying out their liabilities if there's disharmony in the shape of account pressure, deadline pressure and job pressure In an trouble to reduce conflict, listeners may prioritize or exclude commodity that's supposed insignificant to get the job done snappily The jolt of this may be on the quality of the crashes generated.

Time Budget Pressure

Time budget pressure is used to asking auditors to effectively execute the time on the prepared time budget (Pikirang, Sabijono and Wokas, 2017) Often time budget is impractical with the work to be done, so that it can encourage the listener to do it audit behavior (Kristanti, 2017). Many studies agree that the time pressure affects audit quality (Primasturi & Suryandari (2014); Aisyah & Sukirman (2015); Shintya,



Nuryatno and Oktaviani (2016); Margaretha (2017); Haviah (2018)) While the study of Rosari & Rahayu, (2015), Saputra, Susan and Nurbaiti (2016) and Widodo, Pramuka and Herwiyanti (2019) that time budget pressure does not affect audit quality For this Contradictory, the hypothesis is created as follows:

H1: Time budget pressure negatively affect auditor quality

Time Deadline Pressure

This variable is related to audit demands to work on time (Pikirang et al., 2017). Time deadline pressure can reduce the auditor's focus on irrelevant task information, making it vulnerable to the risk of material misstatement (Syahmina, 2016). Research from Syahmina (2016) and Rusaman & Modding (2019) states that time deadline pressure affects audit quality. Meanwhile, in the research of Hayati, Pangaribuan, Munawarah, & Ginting (2019), Purwaningsih, (2018) said that time deadline pressure has no effect on audit quality. Due to this inconsistency, the hypothesis created is as follows:

H2: Time deadline pressure has a negative effect on audit quality

Work Stress

Work stress means the emotional condition of the auditor in completing his responsibilities to the client, the auditor is required to be able to maintain the quality of the audit so that it can cause stress (Margaretha, 2017; Talise, 2019). Work stress can help (functional) or damage performance (dysfunctional) (Sinaga & Sinabela, 2013). This means that stress has the potential to encourage or interfere with work performance, depending on how big the stress level is. Research from Yan & Xie (2016) and Margaretha (2017) resulted in research that work stress negatively influence audit quality, whereas the results of Permana's (2019) and (Novi, 2018) research show that work stress experienced by auditors can improve employee performance. Due to this inconsistency, the hypothesis created is as follows:

H3: Work stress has a negative effect on audit quality

3. Research Methods

This study is a quantitative study to find out the effect of each variable, ie. time budget pressure (X1), time limit pressure (X2) and work stress (X3) on audit quality (Y). Among this study are 86 auditors from eight public accounting firms (PAF) in the city of Malang. Although 52 respondents based on convenience sampling or randomly encountered researchers can be used as a sample (Silalahi, 2015).



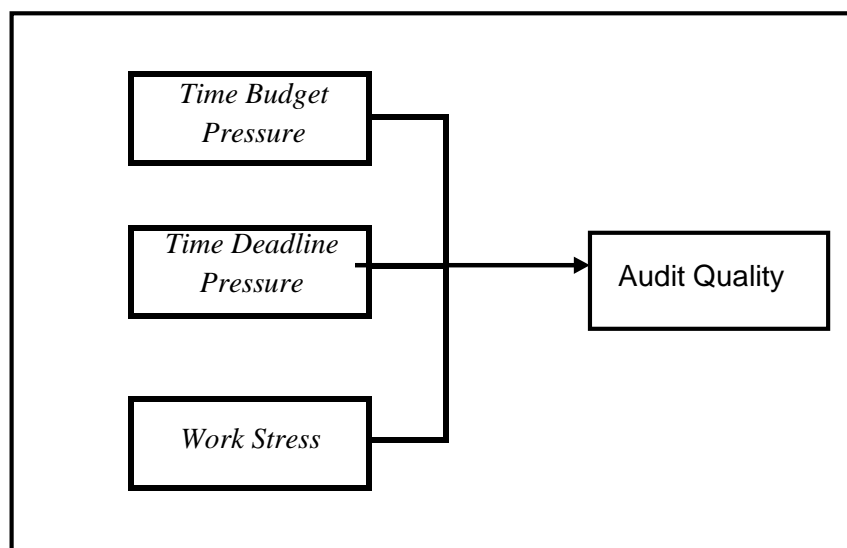


Figure 1. Research Model

Source: Author, 2022

The instrument used is a questionnaire with a Likert scale (1-4) for measurement. The data analysis technique used in this research is multiple regression analysis. The following is a multiple linear regression analysis model:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information:

Y	=	Audit Quality	X ₁	=	Time budget pressure
a	=	Konstanta	X ₂	=	Time deadline pressure
b	=	Regression Coefficients	X ₃	=	Work stress
e	=	Error term			

Operational Definition

The following operational definition related to the variable used:

No.	Variable	Variabel Type	Meanings	Measurement
1	Time Budget Pressure	Dependent Variable (X1)	The state of the auditors who are required to streamline their performance in accordance with the predetermined time budget (Nirmala and Cahyonowati, 2013).	Questionnaire Likert Scale)
2	Time Deadline Pressure	Dependent Variable (X2)	The condition of the auditor who is required to complete the audit task in accordance	Questionnaire (Likert Scale)



			with the specified time (Sitorus, 2016)	
3	Work stress	Dependent Variable (X3)	A situation in which a person experiences role pressure in the profession he is engaged in (Eka, 2006).	Questionnaire (likert Scale)
4	Audit Quality	Independent Variable (Y)	A measure of audit quality that meets auditing standards and quality control standards (Indonesian Institute of Certified Public Accountants, 2011).	Questionnaire (likert Scale)

Sources: Primary Data, processed

4. Results

The population of this study was the auditor of the Public Accountant office in Malang City. The research period was conducted in 2021. Data was collected by distributing questionnaires to auditors in 8 Public Accounting Firms (KAP) in Malang City. The following is a list of the population and the number of samples used, as well as a description of the respondents.

Table 1. List of Population and Sample

No.	Name of PAF	Address	Number of Auditors	Number of Sample
1	KAP Mochammad Wildan dan Adi Darmawan	Pondok Belimbing Indah Blok F4 No. 46, Malang.	19	10
2	KAP Drs. Nasikin	Jl. Brigjen Slamet Riyadi No. 157 (Ex Oro-Oro Dowo), Malang.	5	5
3	KAP Made Sudarma, Thomas dan Dewi.	Jl. Dorowati No. 8, Malang.	5	5
4	KAP Hendro, Busroni dan Alamsyah.	Jl. Hamid Rusdi No. 10D Kesatrian, Kec. Belimbing, Malang.	5	5
5	KAP Hari Purnomo dan Jaswadi	Jl. Mawar Jambe 2, Jatimulyo, Lowokwaru, Malang.	20	10
6	KAP Dwikora, Hari dan Prianto	Jl. Pahlawan No. 229 A, Balarjosari, Malang.	10	5
7	KAP Thoufan dan Rosyid	Perumahan Dinoyo Permai Timur 7A4 Rt. 03, Rw. 04, Dinoyo, Lowokwaru, Malang.	15	5
8	KAP Suprihadi dan Rekan	Perumahan Simpang Soekarno Hatta, Jl. Bunga Andong Selatan Kav. 26, Malang.	7	7
Total			86	52

Sources: Primary Data, processed



Table 2. Responden Description

No	Remarks	Criteria	Frequency	Percentage
1	Ages	20-30 years	39	76,5%
		31-40 years	9	17,6 %
		> 40 Years	3	5,9 %
2	Sex	Female	33	64,7 %
		Male	18	35,3 %
3	Educational Level	S2	3	5,9%
		S1	38	74,5 %
		D3	10	19,6 %
4	Occupation	Supervisor	2	3,9 %
		Senior Auditor	18	35,3 %
		Junior Auditor	31	60,8 %
5	Working Experience	< 1 years	2	3,9 %
		1-3 years	32	62,7 %
		> 3 years	17	33,3 %
6	Loads of work to handle	≤ 2	3	5,9 %
		≥ 3	48	94,1 %

Source: Primary Data, 2022

Classical Assumption Test

The normality test in this study used the Kolmogorov-Smirnov method which showed a result of 0.182 which means it is greater than sig 0.05 (5%). Thus, the data can be declared normally distributed. Multicollinearity test shows that the tolerance value of all factors used is > 0.10 (10%). This shows that the data does not show any multicollinearity among te others of independent variable.

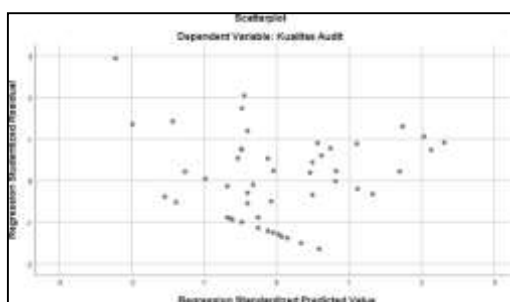
Table 3. Multicollinierity Test

Model (Constant)	Collinearity Statistics	
	Tolerance	VIF
X ₁	,938	1,066
X ₂	,526	1,902
X ₃	,503	1,988

Source: Primary Data, 2022

The heteroskedasticity test of the scatterplot below shows that these points are randomly distributed and are distributed both above and below 0 on the Y-axis. Thus, the regression model for this study can be said to be homoscedastic and free from heteroscedasticity.





Graph 1. Scatterplot Graphics

Source: Primary Data, 2022

Hypothesis test

To obtain a comprehensive overview of the impact of time budget pressure, deadline pressure and workload variables on inspection quality. Data processing was then performed using Statistical Products and Services Solutions (SPSS) using multiple linear regression analysis. Analysis gives the following equation:

$$Y=19,960+0.662 X1+0.765 X2+0.184 X3+7,760$$

Time Budget Pressure (X1)

Time budget pressure variable (X1) with a t-value of 1.61 less than 1.67793 in the t-table. Then the significance value is 0.113 or greater than 0.05, in which case H0 is accepted or H1 is rejected. This means that time-budget pressure does not affect the quality of the inspection. This means that even when the time-budget pressure seems great. However, this does not affect audit quality, so time-budget pressures do not reduce audit quality.

The results of this study are not consistent with the cognitive dissonance theory, which explains that the presence of inconsistency or dissonance can motivate a person to change their behavior. Based on the results of this study, inconsistency in the form of time budget pressure does not change the behavior of the auditor so that the auditor can still maintain the quality results of his audit. In the task, the auditor already has a predetermined time, which is adjusted to the complexity of the given task, so that the auditor can still do his work effectively even if the time budget is tight.

The results of this study are also inconsistent with those of Kristant (2017), Primasturi and Suryandari (2014), Aisyah and Sukirman (2015), Ningsih and Yaniartha (2013), Nurhayat (2015) and Prasita and Adi, (2007) . The results of these previous studies make it clear that time-budget pressures have a negative impact on audit quality. The quality of the inspection will improve if there is sufficient time and according to the workload.



Time Deadline Pressure (X2)

The value of the time deadline pressure variable (X2) is 1,352, which is lower than the value of the t table, which is 1,67793. Then, either H0 is accepted or H2 is rejected because the significance value is 0.183 or greater than 0.05. As a result, the pressure of time deadlines has no impact on the quality of the audit. This means that despite the pressure of the deadline, the auditor will continue to maintain the caliber of the audit results.

The cognitive dissonance theory, which claims that dissonance can alter auditor behavior, is not supported by the findings of this study. The reason for this is that the pressure to finish tasks on time motivates the auditor to create a priority list for his work in order to eliminate procedures that are deemed unnecessary and speed up the completion of the work. However, the study's findings demonstrate that the auditors acted professionally and competently in order to complete their tasks on time as requested by their clients. The pressure of time deadlines won't impact the quality of the audit results if you work diligently and professionally. Research by Margheim et al. and the findings of this study do not agree (Syahmina, 2016), Rusaman, and Modding (2019). As a result of time deadline pressure, previous studies' findings indicated that audit quality suffered.

Work Stress (X3)

The t-count value is 0.842, which is less than the t-table of 1.67793, according to the work stress variable (X3). Then, either H0 is accepted or H3 is rejected because the significance value is 0.180 or greater than 0.05. Therefore, there is no impact of work stress on the accuracy of the audit. Despite the apparent high level of work stress. On the other hand, the audit's quality can still be maintained and is unaffected.

The findings of this study still do not support the cognitive dissonance theory. Being an auditor involves a lot of overtime work, tight deadlines, different task divisions, and financial restrictions. These kinds of working circumstances can make it more likely for auditors to feel stressed out at work. A strong mentality is thus necessary for someone who works as a public accountant in order to manage the stress they encounter at work. The auditor's performance won't suffer if work stress is properly managed, and they won't feel the need to act out during dysfunctional audits. Additionally, the findings of this study do not agree with those of Sinaga and Sinanbela (2013), Rustiarini (2014), or Nugroho.

Coefficient of Determination (R²)

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5. Conclusion and Suggestion

Equations and Mathematical Expressions

Time budget pressure, time deadline pressure, and work stress have no impact on the Public Accounting firm (PAF) audit's quality in Malang City. The cognitive dissonance theory, which states that when a person experiences inconsistency or dissonance, they can change their behavior, has not been able to be proven by this study. In this case, the inconsistency took the form of time budget pressure, time deadline pressure, and work stress. The task can be completed effectively even with the limited resources provided because the auditor has a strong mentality and has already allocated time that has been adjusted for the task's complexity. Thus, the pressure of a tight time budget won't affect the quality of the audit's results. Additionally, the auditor has a positive attitude of competence and professionalism when evaluating information, so even though they are working under deadline pressure, there won't be any stress that could compromise the quality of the audit's outcomes. In order to avoid acting in a dysfunctional audit, auditors can also manage their work stress. The questionnaire's results were not completely valid because there was no oversight, junior auditors made up the majority of the respondents, and the study's scope was restricted to the city of Malang. These drawbacks include the inability to generalize the study's findings to other parts of Indonesia). Suggestions for further research are to use better research instruments in order to produce accurate data, expand the research area, provide more criteria for research respondents so that they get more accurate answers, and add other variables.

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