

The Role of Time Budget Pressure in Moderating the Influence of Independence and Competence on Audit Quality in Bali Regional Public Accounting Firms



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ABSTRACT: Study this aim for analyze the influence of auditor independence and competence on audit quality with *Time Budget Pressure* as a moderating variable in the Bali region. This research is a quantitative research using survey data which obtained from questionnaire. Population in study this is an auditor working at a Public Accounting Firm in the Bali Region in 2022. Withdrawal sample in study this is use method saturated sample of 65 auditors. The analysis tool used is *moderated regression analysis* (MRA). The research findings show that auditor independence and competence are proven as predictors of audit quality. *Time Budget Pressure* is able to moderate the influence of Independence on Audit Quality, but is unable to moderate the effect of Competence on Audit Quality in Public Accounting Firms in the Bali Region.

KEYWORDS: Independence, Competence, Time Budget Pressure and Audit Quality

I. INTRODUCTION

Audit quality has so far been an interesting and debatable issue among accounting experts and decision makers. Each party has its own views on the concept and definition of audit quality (Keneckel, 2016). One of the parties that play a role in improving audit quality is the auditor. The auditor is a third party whose function is to objectively evaluate evidence and provide an assessment of statements in financial reports made by management aimed at users in making business decisions (Mulyadi, 2017).

However, the quality of the audit began to be questioned when the fact was discovered that the Ministry of Finance of the Republic of Indonesia as the supervisory authority for the financial profession gave the license suspension to Public Accountant Soetjipto Wirjosoemarto who is domiciled in Bandung for violating public accounting professional standards that apply from 29 April 2021 to 28 April 2022. In addition The Ministry of Finance also imposed a license suspension sanction for one of the Public Accounting Firms in East Jakarta, Public Accountant Budiandru, for violating the professional standards of public accountants that apply from 25 May 2021 to 24 May 2022 (pppk.kemenkeu.go.id , accessed 11 October 2021).

Faisal (2019) states that audit quality is the possibility where the auditor finds and reports violations in the client's accounting system and reports them in the form of audited financial reports, where in carrying out their duties the auditor is guided by *auditing standards* and the relevant public accountant's code of ethics. Audit quality is very important because high audit quality will produce reliable financial reports as a basis for decision making. Audit quality is a possibility that an auditor can detect and report material misstatements. The reporting process carried out by the auditor depends on the auditor's confidence to disclose or report the violation. This encouragement or belief depends on the independence and competence of each auditor, Tandiontong, (2016).

The effect of independence on audit quality can be explained with Attribution Theory. Based on attribution theory (Fritz Heider) independence is factor internals push behavior auditors because on basically the theory of attribution state that behavior a auditors pushed by two factor that is factor internal and external factors. Auditors who have an attitude of independence will produce higher quality audit results. Research conducted by Ariningsih and Mertha (2017), Sugiarmeni and Datrini (2017), grace, et al (2017), Pratiwi et al, (2019); Sofianti, (2020); Putri et al. (2020); Aprilianti and Badera (2021), and Nugraha and Syafdinal (2021) state that independence positive effect on audit quality. It means auditors with level High independence will result in good audit quality. Thing this is due party other no will influence auditors in publish their opinion. Thoughts found different results , et al (2017) and Mardiaty and Pratiwi (2019) Fahdi (2018), Sinambela (2019), Jayanti et al (2020) and Marsista et al (2021) state independence no influential to quality audits.

The next factor that is thought to influence audit quality is auditor competence. Auditor competence can be measured through the knowledge and experience possessed. Knowledge can be obtained from formal education and special training, while experience will provide convenience during the audit process in finding atypical findings (Mulyadi, 2017). The competence of an auditor will

The Role of Time Budget Pressure in Moderating the Influence of Independence and Competence on Audit Quality in Bali Regional Public Accounting Firms

affect audit quality, the reason is that the more competent an auditor is, the better and more reliable the resulting audit quality will be compared to auditors who lack competence in their field.

Research on competence with audit quality has been carried out a lot and shows different results. These studies were carried out by Fahdi (2018), Sinambela (2019) and Marsista et al (2021) examined competency variables and stated that there was a positive influence of competency variables on audit quality. Different results are shown by the research by Putri et al (2020), Sofianti (2020) and Jayanti et al (2020) stating that there is no effect of competence on audit quality.

This research was conducted to fill a research gap related to the inconsistent results of previous research regarding the effect of independence and competence on audit quality. Differences in results from previous studies can be solved using a contingency approach (Suparsa et al., 2017). This is done by adding the Time variable Budget Pressure that is suspected to strengthen or weaken the relationship between independence and competence on audit quality. Role Time Budget Pressure can be explained by the Job Stress Theory which states that the causes of stress felt by the auditor in the scope of audit work will result in the auditor being under pressure in carrying out audit work (Elizabeth and Laksito, 2017). Enhancement time Budget pressure resulted pressure on auditors that can trigger the auditor to take quality reduction actions audits. Time budget limitations can be detrimental to the auditor if not used properly, thus affecting the individual characteristics of the auditor, namely emergence situation stress work. The research results of Widiani, et al (2017), Ariningsih and Mertha (2017), Elizabeth and Laksito (2017) and Putri (2020) states that Time Budget Pressure has a negative and significant effect on audit quality. This means that the higher time budget pressure which faced a auditors, so quality audits that generated will the more low.

II. LITERATURE REVIEW

Attribution Theory

According to Fritz Heider as the originator of attribution theory, attribution theory is theory which explain about one's behavior. Theory attribution explain about process how somebody determine causes and motives about other people's behavior or his own will be determined whether from internal for example, nature, character, attitude, and other or external, for example the pressure of certain situations or circumstances which will give influence to behavior (Wijayanti, 2019). Fritz Heider also stated that internal forces (personal attributes such as ability, effort, and fatigue) and external forces (environmental attributes such as rules and weather) jointly determine human behavior. Internal and external attributions have been stated to influence individual performance evaluations, for example in determining how superiors treat their subordinates, and influence individual attitudes and satisfaction with work. People will behave differently if they perceive their internal attributes more than their external attributes.

Stress Theory Work

Elizabeth and Laksito (2017) state that the Theory of Work Stress is a cause of stress which felt auditors in scope of work audits will result auditors is at on a pressure in carry out audit work. Gibson (1995) in Elizabeth and Laksito (2017) states that stressors (causes of stress) that are felt by individuals in the work environment will result in individual be on something pressure in do profession and further could influence behavior individual. If auditors experiencing stress which too big, so Thing the could influential to quality resulting audits. Causes of stress experienced by an auditor in the work environment may include: limited time budget, role conflict, role ambiguity, burden from Duty which excessive as well as demands which tall from superior, while cause stress which experienced a auditors which originate from outside environment form work demands which tall from client, as well as competition which happen on market audits. Otley and Pierce (1996) in Elizabeth and Laksito (2017) state that causes stress which mentioned on potentially influence attitude and the behavior of an auditor in carrying out audit tasks, so that it can affect quality audits which generated by auditors.

The Effect of Independence on Audit Quality

Independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means there is honesty within the auditor in considering facts and there are objective considerations that are impartial and impartial to the auditor in formulating and expressing his opinion (Mulyadi, 2017). The independence of an auditor will have an impact on the quality of the audit results. The audit report will be used by parties who have different interests and will be used as a reference in assessing the company, so that audit quality needs to be considered in preparing audit reports. Pratiwi research results (2019) and Suropto (2020) state that auditor independence has a positive effect on audit quality. Based on this description, the hypothesis can be formulated as follows:

H1: Independence auditors influential positive and significant to Audit quality.

The ability of Time Budget Pressure to moderate the influence of Independence on Audit Quality

The independence of an auditor will have an impact on the quality of the audit results. Yosefa (2019) states that time budget pressure is the allocation of time determined by the client to the auditor in the auditing process in order to avoid time and game fraud by the auditor in gathering evidence to support results inspection. demands report which quality with limited time budget

The Role of Time Budget Pressure in Moderating the Influence of Independence and Competence on Audit Quality in Bali Regional Public Accounting Firms

could become own pressure for auditors. Tandiontong (2016) stated that there is a connection which is tight among time delivery of financial reports with the quality of general audit implementation by independent auditors. Based on this description, the hypothesis can be formulated as follows:

H2: Time Budget Pressure is able to moderate the influence of independence on Audit Quality.

Effect of auditor competence on audit quality

Competence is the mastery and ability possessed in carrying out their profession so as to foster public trust, with this trust, the public gives the mandate and authority to those concerned in carrying out their profession (Dewa, 2019). The company certainly expects the maximum possible audit quality because the audit results will build outsiders' trust in the company. Auditors must constantly add to their competence in an effort to absorb the latest standards and rules that will affect the quality of the resulting audit. In Fahdi's research (2018) states that auditor competence has a positive effect on audit quality. Based on this description, the hypothesis can be formulated as follows:

H3: Auditor competence has a positive and significant effect on audit quality

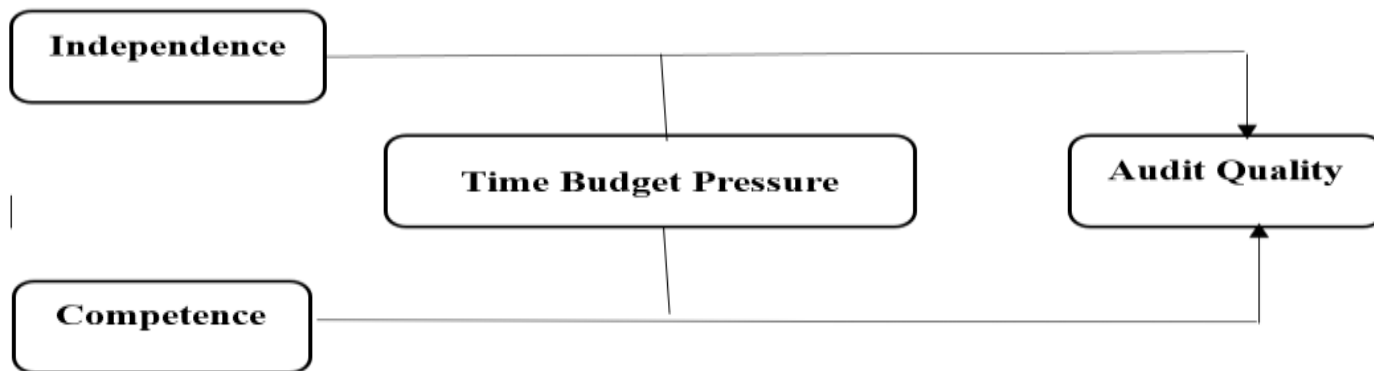
The ability of Time Budget Pressure to moderate the Effect of Competence on Audit Quality .

Competence is the mastery and ability possessed in carrying out their profession so as to foster public trust, with this trust, the public gives the mandate and authority to those concerned in carrying out their profession (Dewa, 2019). Auditors must constantly add to their competence in an effort to absorb the latest standards and rules that will affect the quality of the resulting audit. An increase in time budget pressure results in pressure on the auditor which can trigger the auditor to take action to reduce audit quality. Tandiontong (2016) states that there is a close relationship between the time of submission of financial reports and the quality of general audits carried out by independent auditors. This research contradicts research conducted by Widiani, et al (2017), Ariningsih and Mertha (2017), Elizabeth and Laksito (2017) and Putri (2020) stated that time budget pressure has a negative and significant effect on audit quality. But Grace, et al (2017) stated that Time Budget Pressure has a positive effect on quality audits. Based on this description, the hypothesis can be formulated as follows:

H4: Time Budget Pressure is able to moderate the effect of Competence on Audit Quality

Research Conceptual Framework

Based on the theoretical review, previous research and the formulation of the hypothesis, the research concept framework can be presented in the following figure.



Source: Researcher Thought Results (2022).

III. RESEARCH METHODS

This study uses a quantitative method approach in answering the main research problem, namely the role of *Time Budget Pressure* in moderating the influence of independence and competence on audit quality. This research was conducted at Public Accounting Firms (KAP) throughout the Bali Region. The sample is determined by non-probability method in the form of *convenience sampling*. A total of 65 auditors working in 14 KAPs participated in this study. Quantitative data were collected and measured using a 5-point Likert scale in the questionnaire instrument through the survey method. Data is processed using the *Moderated* analysis technique *Regression Analysis* (MRA) with the help of SPSS.V.24 software.

IV. RESULT AND DISCUSSION

The results of the validity test for all research instruments were declared valid because of the value r *Pearson Correlation* > 0.30 , while the reliability test also obtained the result that the research instrument was also reliable because it obtained a Cronbach Alpha value (α) > 0.70 , which is a value of 0.779. The results of the classical assumption test show that the model proposed in this study meets the assumptions required in *Moderated Multiple Linear Regression Analysis* *Regression Analysis* (MRA), namely the

The Role of Time Budget Pressure in Moderating the Influence of Independence and Competence on Audit Quality in Bali Regional Public Accounting Firms

normality test has an Asymp.sig (2-tailed) value of 0.189 greater than 0.05, so it can be concluded that the data is normally distributed. The multicollinearity test shows that the tolerance value for the three variables independent greater than 0.10 and VIF value more smaller than 10. Test Heteroscedasticity, through scatterplot could is known that no happen heteroscedasticity on model regression. Because no there is pattern which clear as well as dot, dot, dot spread on and under number 0 on axis Y, so that could said the heteroscedasticity test was fulfilled. Based on the feasibility test of the model through the F test shows a significance value of F equal to 0.000, thus indicating that the significance value is less than $\alpha = 0.05$ ($0.000 < 0.05$). These results indicate that the equation model used in study worth for predict dependent variable. Based on the results of research data processing with the help of software SPSS 25 can the results of hypothesis testing are formulated in the following table:

Table 3. Results Test hypothesis moderated Regression Analysis

| Variable | Koefisien | Standard Error | t | P. Value | Note |
|---|-----------|----------------|--------|----------|------------------|
| Independence | 0.512 | 0.077 | 6,676 | | H1. Be accepted |
| Competence | 1.055 | 0.437 | 2,415 | 0.019 | H2. Be accepted |
| Time Budget Pressure | 0.327 | 0.102 | 3,194 | 0.002 | |
| Independence $\langle \rangle$ Time Budget Pressure | -0.495 | 0.197 | -2,508 | 0.015 | H3. Be accepted |
| Competence $\langle \rangle$ Time Budget Pressure | 0.396 | 0.658 | 0.602 | 0.549 | H4. Not accepted |

V. DISCUSSION

The Influence of Independence on Audit Quality in the Bali Region

The results of hypothesis testing 1 show that independence has a positive and significant effect on audit quality . This means that the higher the independence of the auditor in carrying out the audit , the higher the quality of the audit , and vice versa, the lower the independence auditors in carry out audits so will reduce audit quality . When associated with Attribution Theory which studies the process of how a person interprets an event, learns how a person interprets the reasons or causes of his behavior (Tandiontong, 2016). Independence is an internal factor that influences the auditor 's behavior . Basically the personal characteristics of an auditor are one of the determinants of the quality of the audit results to be carried out because it is an internal factor that encourages the auditor to take his actions (Muthe, 2018). An auditor must have an attitude of independence in conducting an audit so that the audit results are generated quality. Besides that, the auditor is not only obliged to maintain an independent mental attitude , but he must also avoid situations that can cause people to doubt independence. Tantonong (2016) emphasized that if the accountant is not independent , then the opinion is he gave no will give addition score whatever. The results of this study are supported by the results of previous studies conducted by Ariningsih and Mertha (2017), Sugiarmuni and Datrini (2017), Anugrah, et al (2017), Aprilianti and Badera (2021), and Nugraha and Syafdinal (2021) stating that independence has an effect on positive on audit quality .

The Effect of Competence on Audit Quality in Public Accounting Firms in the Bali Region.

The results of hypothesis testing 2 show that competence has a positive and significant effect on audit quality. Competence consists of two dimensions, namely knowledge and experience. An auditor who has knowledge that is continuously updated and added, can assist the auditor in carrying out his duties in examining the company's financial statements and producing good and reliable audit quality. The auditor's work experience in the audit field increasingly assists the auditor in carrying out audits of the client's company financial statements, so auditor competence is an important factor that must be owned by an auditor in carrying out work because it relates to giving an audit opinion. These results support previous research conducted by Fahdi (2018), Sinambela (2019) and Marsista et al (2021) examined competency variables and stated that there was a positive influence of competency variables on audit quality and refuted previous research conducted by Jayanti et al (2020) which states that there is no effect of auditor competence on audit quality.

Budget Pressure moderates the effect of Independence and Competence on Audit Quality in the Bali Region

The results of hypothesis testing 3 show that Time Budget Pressure is able to moderate the negative effect of Independence on Audit Quality. This means that Time Budget Pressure will weaken the attitude of auditor independence so that audit quality decreases. Associated with the Theory of Job Stress, the causes of stress felt by the auditor in the scope work audits will resulted auditors is at on something pressure in carrying out audit work (Elizabeth and Laksito, 2017). An increase in *time budget pressure* results in pressure on the auditor which can trigger the auditor to take action to reduce audit quality. Time budget constraints can work against the auditor if not used in a manner correct, so that influential to individual characteristics auditors, that is emergence situation stress work. Tantonong (2016) states that there is a close relationship between delivery time report finance with quality implementation general audit by independent auditors. The short time budget will provide an opportunity to resolve *disagreements on* audit findings through forced negotiations between the *auditee* and the independent auditor , so that this allows the quality factor to be secondary.

The Role of Time Budget Pressure in Moderating the Influence of Independence and Competence on Audit Quality in Bali Regional Public Accounting Firms

audits compared to factors other (Tandiontong, 2016). This research is supported by the results of research by Widiani, et al (2017), Ariningsih and Mertha (2017), Elizabeth and Laksito (2017) and Putri (2020) which state that *time budget pressure* has a negative and significant effect on audit quality. However, the results of other studies on hypothesis testing 4 show that Time Budget Pressure is not able to moderate the effect of auditor competence on audit quality. Time budget pressure exerted by the lead auditor has not been able to improve audit quality even though it is accompanied by good auditor competence. Therefore, it is better if the audit plan prepared by the lead auditor is carried out as effectively as possible so that the time needed by the auditor is sufficient to complete the audit task. The intensity of education and training for all auditors needs to be increased so that the *Time Budget Pressure* that is often bestowed upon by auditor leaders does not result in a decrease in audit quality as the *output* of the auditor's work. The results of this study are supported by Liling (2017); Hayati et al (2019) and Trisyanto (2020), which state that time pressure has no significant effect on audit quality. This shows that the auditor in conducting an audit even though there is time pressure or time reduction has no effect on audit quality.

VI. CONCLUSIONS, RECOMANDATIONS AND LIMITATIONS

Based on the results of the analysis and discussion that has been carried out in the previous chapter, it can be concluded that audit quality can be increased by the independence and competence of the auditor, but when interacting with *Time Budget Pressure*, only the interaction of *Time Budget Pressure* with an attitude of independence can weaken the relationship, which in turn can reduce audit quality. Other results show that *Time Budget Pressure* is not a moderator of the relationship between competence and audit quality. This means that the competence of the auditor does not depend on *Time Budget Pressure* which can further reduce audit quality. The practical implication of this research is for auditors to always pay attention to the level of independence and competence so that audit quality can be maintained in order to maintain the *image* of clients, the public and other stakeholders towards the reputation of accountants in particular and public accounting firms in general. This study has limitations that the research has low generalization because randomization cannot be carried out and the research is only in a limited area, namely in the Bali Region. For future research, it is recommended to expand the population area in order to increase the level of generalization of research results.

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