

The Effect of Role Stressor and Time Pressure on Reduced Audit Quality Practices (RAQP) with Resilience as Moderation



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ABSTRACT: The Government Internal Supervisory Apparatus (APIP) is often under pressure which can lead to increased stress and affect the quality of the audits conducted. This study aims to examine the factors that influence Reduced Audit Quality Practices (RAQP). The data used in this study is primary data sourced from the auditors of the Inspectorate General of the Ministry of PUPR with a total sample of 151 respondents. Data was obtained through a closed questionnaire. The sampling technique is random sampling. We used Moderated Regression Analysis (MRA), including the t-test and the R² test as the analysis technique in this study. The results of the analysis show that role conflict, role ambiguity, role overload, and time pressure have a positive effect on RAQP. The moderating effect of resilience is able to weaken the positive influence of role conflict and role overload on RAQP. On the other hand, resilience cannot moderate the positive influence of role ambiguity and time pressure on RAQP.

KEYWORDS: Role Stressor, Role Conflict, Role Ambiguity, Role Overload, Time Pressure, Resilience, Reduced Audit Quality Practices (RAQP).

I. INTRODUCTION

The Indonesian Government Internal Audit Standards (SAIPI) compiled by the Indonesian Government Internal Auditors Association (AAIPI) have regulated the minimum quality criteria or measures required by an APIP in carrying out internal audit activities to ensure quality internal audit implementation. This standard state that to realize an effective APIP role with increasingly quality internal audit results, a professional auditor is needed, having education, knowledge, expertise, skills, experience, and other necessary competencies (BPKP, 2013). This is important because if the quality of public sector audits is low, it is feared that there will be a risk of lawsuits (legitimacy) against government officials and trigger the emergence of fraud, corruption, collusion, and various irregularities (Halim & Kusufi, 2014) which in turn can trigger public distrust of government performance.

The recent scandal that occurred within the Directorate General of Taxes of the Ministry of Finance is the clearest example of the damage to public trust in government performance due to irregular government administration practices and the low quality of public sector audits. The Financial Transaction Reports and Analysis Center (PPATK) found indications of a money laundering crime committed by an Echelon III official within the Directorate General of Taxes (DGT) who had improper assets. PPATK has submitted an analysis report to the Corruption Eradication Committee (KPK), the Attorney General's Office, and the Inspectorate General of the Ministry of Finance (Itjen Kemenkeu) regarding the findings of irregularities in the wealth of these officials from 2012 to 2020 (<https://nasional.kompas.com>, accessed at 24 February 2023) but the follow-up from both the KPK and the Inspectorate General of the Ministry of Finance at that time was still unknown.

The basic nature of government internal control according to SAIPI is that it must be able to provide evaluation and contribute to improving governance, risk management, and internal control in organizations with a systematic, disciplined, and risk-based approach. The credibility and value of internal control increases when APIP is proactive and the quality of audit results or monitoring activities provides added value to the organization. Therefore, audit quality is an important benchmark for assessing the credibility and quality of internal control. However, the definition of audit quality is still being debated and has not reached a consensus among researchers, regulators, and practitioners (Knechel *et al.* 2013). Previous studies generally used the opinion of DeAngelo (1981) who defined audit quality as the probability that an auditor will find fraud or misstatement in the auditee's accounting system, and then report these findings. This definition is often interpreted that audit quality consisting of two components, (1) the possibility that the auditor will find misstatements and (2) the accuracy of the auditor's response to the discovery. The first component is related to the competence of the auditor, while the second component is related to the objectivity, professional skepticism, and independence of the auditor. An appropriate and effective auditor as well as having foresight is needed to be able to find misstatements in the audit process, while in reporting misstatements the auditor is required to be able to take appropriate action on these findings. Research by DeAngelo (1981) emphasizes that audit quality is strongly influenced by the quality of individual auditors, including

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those related to their behavior, which can experience dysfunction and ultimately decrease audit quality (Amir, 2019). Reduced Audit Quality Practices (RAQP) or practices of reducing audit quality in audit activities occur when the auditor intentionally reduces the quality of the audit he is conducting (Coram *et al.*, 2003). This is in line with the statement of Malone & Roberts (1996) that RAQP occurs because the auditor in carrying out the audit program intentionally does things that reduce the effectiveness of the audit evidence that should be collected. This RAQP includes accepting weak auditees' arguments, failing to test appropriate accounting principles, reviewing documents that lack depth, stopping audit stages prematurely, and reducing audit activities including collecting audit evidence below the standard that should be (Smith & Emerson, 2017). RAQP is of concern to the accounting profession because it is considered a systemic matter and based on previous research it is proven that more than half of the auditors admit to experiencing at least one of these deviant behaviors (Donnelly *et al.*, 2003; Raghunathan, 1991; and Coram *et al.*, 2003).

The auditing profession including internal auditing is considered a stressful job because the job is often characterized by heavy workloads, limited deadlines, and time budget pressures (Larson, 2004). From APIP's point of view as an internal government auditor, APIP is often under pressure to produce quality audit, but is faced with very short time budget constraints. In addition, inspection activities carried out by APIP at the Ministries/Agencies level also require APIP to travel to work locations covering the entire territory of Indonesia and require APIP to deal with various auditees in various situations that can cause mental and physical stress for APIP. Thus, working environment conditions can cause increased stress for APIP as internal auditors (Wood and Wilson, 1988) and have been shown to have a negative effect on job performance or audit results (Fogarty *et al.*, 2000; Persellin *et al.*, 2015; and Glover *et al.*, 2015).

The stress response is the mobilization of the body's natural energy sources when confronted with a stressor in the environment (Larson, 2004). Stress doesn't always have a negative impact. According to Larson (2004), there are two types of stress, good stress (*eustress*) and bad stress (*distress*). *Good stress* occurs due to situations that can create excitement, stimulation, and passion for individuals, for example, promotion. Conversely, *bad stress* can occur due to unpleasant situations such as losing a job. Under certain conditions, stress can increase individual motivation and encourage them to perform better. However, if the stress faced is excessive, the opposite will occur. According to Golparvar *et al.* (2012), work stress at low levels does not affect the occurrence of RAQP. Conversely, high levels of work stress have a positive effect on RAQP. Meanwhile, in the research of Hayes & Weathington (2007) and Chen & Silverthorne (2008), job stress causes job dissatisfaction and reduces performance. This is also in accordance with the study of Paino *et al.*, (2012) that work stress not only causes job dissatisfaction and reduces performance but can also cause auditor dysfunctional behavior. On the other hand, a person also sometimes deliberately creates an atmosphere of high work stress to challenge himself with the hope that he can improve his work performance (Moore, 2000). This is also in accordance with the research of Spector *et al.* (1988), Chen *et al.* (2006) and Virtanen *et al.* (2009) that auditors who experience stress at a certain level are proven to be able to show better performance in organizations.

According to role theory (Solomon *et al.*, 1985) the nature of an individual related to his behavior in society will adjust to the position he has in that society. The concept of this role theory describes the position of an individual in the midst of the social system of society along with its relation to rights and obligations as well as authority and responsibilities. Role is an identity that interprets identity and the way a person behaves under certain conditions when there is social interaction in society. Role stress or role-related stress arises as a result of social interaction, namely when a person's role is influenced by the interests of other people resulting in conflict, and ambiguity and can make it difficult for someone to carry out their role. This results in a person's role being unclear, contrary to what it should be, and difficult to achieve expectations. Role stressors can be role conflicts, role ambiguity, and role overload (Fogarty *et al.*, 2000).

Role conflict or role conflict arises when someone has to carry out several different roles in the same timeframe. Role conflict can also arise when a person faces several pressures or expectations at the same time (Goolsby, 1992; and DeZoort & Lord, 1997), with the fulfillment of expectations of one role making it difficult or even impossible to fulfill other roles. Research Fisher (2001), Fanani *et al.* (2008), Patria (2016), and Sari and Suryanawa (2016) found role conflict has a negative effect on work quality. Roberts *et al.* (1997) in his research proved that role conflict has a positive effect on work stress, while Noor's research (2011) found evidence that role conflict has a positive effect on RAQP.

Role ambiguity is a stressful condition that occurs when there is ambiguity about one's role in the organization, or when employees are faced with two mutually exclusive expectations (Smith & Emerson, 2017). Role ambiguity arises because the adequacy of the information needed is not sufficient to complete the tasks or work given (Peterson & Smith, 1995). This is in line with Amir's statement (2019) that role ambiguity can occur due to a lack of information or information that is not conveyed. Role ambiguity can also be caused by heavy work demands and unclear supervision from superiors that force employees to guess and predict their own actions (Bamber *et al.*, 1989). High role ambiguity can result in reduced confidence in one's ability to work effectively (Fisher, 2001; Viator, 2001). The research results of Fisher (2001) and Jones III *et al.* (2010) showed evidence that role ambiguity has a positive relationship with work quality. However, in contrast to this study, the study conducted by Aftab *et al.* (2016) instead found that role ambiguity did not affect work quality and Noor (2011) stated that role ambiguity had no effect on

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RAQP.

Role overload occurs when an employee is required to perform a number of tasks at once in a certain amount of time (Peterson & Smith, 1995). The cause of role overload is an imbalance between the demands given to individuals and the ability that the individual has to control or control the important demands at work (Jones III, Norman, & Wier, 2010). Persellin *et al.* (2015) examined the effect of work overload on audit quality through a survey of 776 auditors. The results of the study show that respondents believe that audit quality begins to decline (due to taking shortcuts in implementing audit procedures, reducing professional skepticism, reducing auditor judgment, and compromising on audit procedures) in workloads above 60 hours per week. In line with Persellin *et al.* (2015), research by Fogarty *et al.* (2000) also found a positive effect of role overload on the quality of auditor work.

In addition to experiencing pressure related to its role, APIP as a government internal auditor is often faced with pressure due to limited audit time budgeting. Time budgets are an important managerial tool in contemporary accounting because they provide a basis for estimating and controlling costs, encourage timely completion of tasks and as performance evaluations, and provide evidence of compliance with standards, planning accuracy, and oversight of audit assignments in the field (Cohen & Bailey, 1997). The time budget is also related to the auditor's behavior and stress level on his work which can affect audit quality, even increasing the possibility of audit failure (Bowrin & King, 2010).

Time pressure can encourage practices to reduce audit quality due to time budget pressure and time deadline pressure. Time budget pressure requires APIP to perform time efficiently on-time budget plans, while time deadline pressure is related to the timeliness of audit completion. High time pressure can trigger increased work stress, turnover intention, and RAQP (Amir, 2019). This is in line with the concept put forward by Otley and Pierce (1996) that high time pressure in the work environment can affect auditor behavior. Time pressure is closely related to the audit time target that has been set to complete the audit on time (Kelley & Margheim, 1990), so time pressure can reduce audit efficiency and effectiveness and increase the level of auditor work stress (Lau & Buckland, 2001). In addition, high stress will also increase RAQP because stress will reduce auditor performance (Choo, 1995; Fogarty, 1996; Allen *et al.*, 1993), reduce auditor work effectiveness (McDaniel, 1990), reduce auditor's ability to detect material misstatements or cause the auditor to experience dysfunctional behavior that has the potential to result in a decrease in audit quality (Alderman & Deitrick, 1982; Kelley & Margheim, 1990; Otley & Pierce, 1996; Coram & Woodliff, 2003; Gundry & Liyanarachchi, 2007).

This study seeks to test empirically the factors that influence RAQP using four independent variables, namely role conflict, role ambiguity, role overload, and time pressure, as well as adding resilience as moderating variable.

II. THEORETICAL BASIS

1. Role Theory

Role theory in general focuses on the important fact that humans as social beings behave in different and predictable ways depending on situations and social identities attached. This shows that role theory considers humans as conscious and wise social actors (Biddle, 1986). Role theory uses the initial assumption that people are an inseparable part of certain social positions or statuses that have expectations about what kind of behavior is needed, both the behavior of each individual and the behavior of others. Expectations are also interpreted as a person's beliefs regarding his own behavior as well as his beliefs about the behavior of others. According to Biddle (1986), expectations are the main drivers of roles, and can be learned through experience.

2. Transactional Theory of Stress

The transactional Theory of Stress is the development of an interactional theory related to cognitive assessments and reactions that underlie the interaction of people and the environment (Lazarus & Folkman, 1984). The assessment in question is an evaluative process related to transactions between people and the environment which consists of components of primary assessment and secondary assessment (Lazarus & Folkman, 1984; and Lazarus, 1991). Primary assessment is a person's continuous monitoring of their environment in the form of an evaluation to determine whether an event can be controlled, challenged, or actually constitutes a threat. If an event is perceived as a threat it will usually generate negative emotions, discomfort, and encourage secondary judgment. Secondary assessment involves detailed analysis and generates possible countermeasures strategies to mitigate the threat.

3. Role Stressors

Role stress is defined as an inadequacy between individual skills and job demands (French *et al.*, 1974). Role stress consists of three dimensions: role ambiguity, role conflict, and role overload (Kahn *et al.*, 1964; Schuler *et al.*, 1977). Role ambiguity occurs due to the lack of adequate information needed to fulfill individual roles in organizations (Kahn *et al.*, 1964; Senatra, 1980). Role conflicts arise when an employee has two or more opposing demands (Kahn *et al.*, 1964; Rizzo *et al.*, 1970). Role overload occurs when an individual feels that there are too many responsibilities or activities expected with limited time available, abilities, and other constraints (Rizzo, House, & Lirtzman, 1970).

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4. Time Pressure

Time budget pressure and *time deadline* pressure are included in *time pressure* in the audit environment (DeZoort, 1998; Pierce & Sweeney, 2004; and Kelley *et al.*, 2005). Time pressure is defined as the need to use more energy and resources to ensure goal achievement when working at a high intensity (Fay, Sonnentag, & Frese, 2001). Arnold, Sutton, Hayne, and Smith (2003) provide evidence that time pressure is the main cause of poor audit performance. Soobaroyen & Chengabroyan (2006) and Agoglia *et al.* (2010) also argue that work stress or time pressure tends to interfere with audit efficiency and quality. Meanwhile, Liu (2008) claims that time pressure on audit engagements can hinder the application of proper audit procedures and impair audit quality. Stress over time budgeting or deadlines also tends to exacerbate the pressure the auditor feels (Margheim, *et al.*, 2011).

5. Resilience

Resilience is a concept related to the ability to bounce back from traumatic experiences (Angeller *et al.*, 2018). Resilience is defined as a positive reaction from an individual's dynamic processes for adaptation to significant stress and adversity (Sarkar, 2018). Resilience to stress is a complex construct that refers to an individual's capacity to deal with environmental challenges, job demands, and pressures without experiencing negative effects, and with flexibility toward internal and external stressors (Kinman and Grant, 2011).

6. Reduced Audit Quality Practices (RAQP)

Audit quality can be considered as the probability that an auditor will find, report, and eliminate material misstatements that may appear in the client's financial statements (DeAngelo, 1981; Davidson & Neu, 1993). RAQP is a deliberate action to lower the quality or collection rate of audit evidence, which can harm audit quality (Malone & Roberts, 1996), thereby increasing the risk of an inappropriate audit opinion (Coram, Glavovic, Ng, & Woodliff, 2008). A number of RAQP behaviors identified include accepting weak auditee explanations or arguments, failing to properly examine items or audit evidence, lacking depth when reviewing audit evidence documents, stopping audit steps prematurely, and reducing audit work below the standard it should be. Various studies have been conducted to investigate this dysfunctional audit behavior, and most studies show that there is a relationship between this RAQP behavior and the pressure or stress faced by the auditor.

III. HYPOTHESIS DEVELOPMENT

According to Role Theory, an individual in his daily life often has more than one role that can trigger stress. Stress can occur if individuals have difficulty interpreting the expectations of others, there is a conflict between expectations for one role and another (Hutami & Chariri, 2011). According to Fanani *et al.* (2008), role conflict can cause discomfort in doing work, because it can eliminate a person's work motivation and have a negative effect on behavior, which will eventually lead to tension and job dissatisfaction and thus decrease overall auditor performance. Research conducted by Agustina (2009), Viator (2001), Fisher (2001), Fanani *et al.* (2007), Widyastuti and Sumiati (2011) concluded that role conflict has an influence on performance. Based on the description above, the first hypothesis proposed is as follows.

H1 : Role Conflict has a positive effect on Reduced Audit Quality Practices (RAQP)

Role ambiguity is a stressful condition caused by a gap between the expected role and the realization of the role, which tends to be below expectations, one of which is due to a lack of adequate information. The role ambiguity experienced by a person leads to a decrease in health, both physically and psychologically (Rahmawati, 2011). Fanani *et al.* (2008) stated that the role ambiguity experienced by a person also causes anxiety, feeling unhappy, and seems to have completed tasks that are not on target when compared to other people who do not experience this conflict. Research conducted by Viator (2001), Agustina (2009), Fisher (2001), and Rahayu (2002) concluded that role ambiguity has an impact on performance degradation as indicated by RAQP behavior. Based on the previous explanation, the formulation of the hypothesis can be summarized as follows.

H2 : Role ambiguity has a positive effect on Reduced Audit Quality Practices (RAQP)

Role overload describes a situation when employees feel that there are too many responsibilities or expected activities with limited time and abilities or resources, and other constraints (Rizzo *et al.*, 1970). APIP can have excess roles at certain times so that at one time an APIP can receive several different audit assignments. With a limited number of auditors, the leadership will maximize the existing auditors to complete the work in a relatively short period of time. According to Agustina (2009), this can trigger *stress*, and the emergence of excess roles which have a negative effect on auditor performance. In line with previous research, Fogarty *et al.* (2000) concluded that role overload has a negative effect on performance. Therefore, it can be concluded that the higher the excess role possessed by the auditor, the performance achieved will decrease, which is indicated by the emergence of RAQP behavior. Other studies that conclude that role overload has an effect on performance are Fisher (2001) and Viator (2001). Based on the previous explanation, the formulation of the hypothesis can be summarized as follows.

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H3 : Role overload has a positive effect on Reduced Audit Quality Practices (RAQP)

Jobs in auditing usually have tight *deadlines and* an uncontrollable flow of tasks *et al.*, 2000). The increase in workload in the APIP work environment increases in important periods such as during interim and annual financial report reviews, RKBMN reviews, RKAKL reviews, and so on, which are the main sources of stress (Utami and Nahartyo, 2013). Margheim and Pany (1986) revealed that tight budgets often cause auditors to reduce audit programs, resulting in lower audit quality. A later survey by Kelley and Margheim (1990) highlighted similar findings. Corram *et al.* (2003) stated that the level of time budget pressure has an impact on the tendency to compromise audit quality. Based on the previous explanation, the formulation of the hypothesis can be summarized as follows.

H4 : Time Pressure has a positive effect on Reduced Audit Quality Practices (RAQP)

An India-based study by Kashyap *et al.* (2014) found that resilience acts as an effective stress-coping tool for individuals, as they are able to maintain balance effectively under short-term stress and show signs of better recovery in the case of prolonged stressful situations. When faced with job stress conditions due to role conflict, an auditor who has high resilience will continue to work productively, so that his performance will be better and reduce the possibility of RAQP behavior occurring. Based on the previous explanation, the formulation of the hypothesis can be summarized as follows:

H5 : Resilience is able to weaken the positive influence of role conflict on Reduced Audit Quality Practices (RAQP)

Resilience encourages individuals to engage in creative behavior when faced with significant uncertainty about job responsibilities (Buchanan & Badham, 1999; Van Dijk & Van Dick, 2009). Resilience provides energy for individuals and increases the individual's ability to find adequate solutions to adverse work situations (Youssef & Luthans, 2007). Auditors equipped with high levels of Resilience may also consider the lack of information about their job responsibilities as a learning opportunity (Luthans, 2002). This drive to enhance learning can ultimately motivate auditors to harness some of their energies in creative ways to improve organizational situations, even amidst the uncertainty that comes with unclear job descriptions (Abbas *et al.*, 2014). This of course will have an effect on increasing performance and reducing the emergence of RAQP behavior. Based on the previous explanation, the formulation of the hypothesis can be summarized as follows.

H6 : Resilience is able to weaken the positive influence of role ambiguity on Reduced Audit Quality Practices (RAQP)

According to the theory of stress and transactional coping (Lazarus & Folkman, 1984), individuals continually assess stimuli in their environment. This appraisal process generates emotions, and when the stimulus is judged as threatening, challenging, or dangerous (i.e., a stressor), the resulting stress initiates coping strategies to manage the emotion or attempts to directly deal with the stressor itself. Resilience appears as an individual's ability to bounce back after experiencing stress and difficulties at work (Citrin and Weiss, 2016). Individuals who have high resilience will have the skills and capacity to bounce back and remain productive in the face of adversity. The higher a person's Resilience level, namely the ability to withstand stressful conditions, the less likely that person will engage in dysfunctional audit behavior (Smith & Emerson, 2017). Even though faced with difficult conditions due to role overload, an auditor who has high resilience will avoid dysfunctional audit behavior, namely RAQP behavior. Based on the previous explanation, the formulation of the hypothesis can be summarized as follows.

H7 : Resilience is able to weaken the positive effect of role overload on Reduced Audit Quality Practices (RAQP)

In work situations with high job demands accompanied by a lack of resources, Resilience acts as an effective personal resource, which helps individuals adapt against all types of stress (Windle, 2011). An India-based study by Kashyap *et al.* (2014) found that resilience plays a significant role in moderating the relationship between job stress and performance because it is able to maintain balance effectively under short-term stress and shows signs of better recovery in the case of prolonged stressful situations. Another recent study by García-Izquierdo *et al.* (2018) revealed the role of moderating resilience in stress and encouraging improvements in mental health and employee performance. Thus, an auditor who has high resilience when facing time pressure in his work, the auditor will not experience a decrease in performance due to RAQP behavior. Based on the previous explanation, the formulation of the hypothesis can be summarized as follows.

H8 : Resilience is able to weaken the positive effect of time pressure on Reduced Audit Quality Practices (RAQP)

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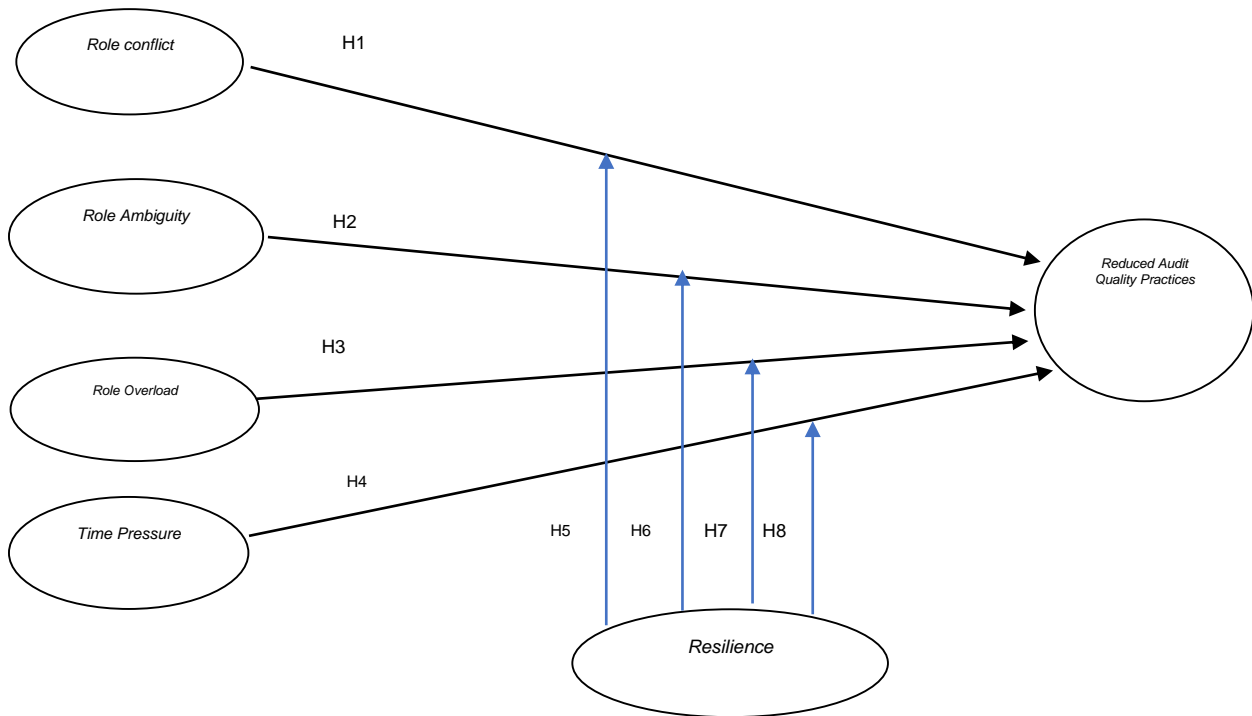


Figure 5.1 Hypothesis Development

IV. RESEARCH METHODS

This research is a causal-quantitative research with a *survey method*, namely using a questionnaire as a data collection tool. The type of data used in this study based on the acquisition is primary data. The population in this study is all auditors at the Inspectorate General of the Ministry of Public Works and Public Housing as many as 168 people. The sampling technique used in this study was a *non-probability sampling approach* using *saturation sampling* or a census so that all members of the population were selected as respondents. This is because the population is relatively small so with this census it is hoped that this study can achieve population generalization with very small errors. Of the 168 questionnaires distributed, there were 17 respondents who did not fill out the questionnaires so the data processed amounted to 151 samples.

V. RESULTS AND DISCUSSION

Descriptive statistics

Descriptive statistical analysis aims to obtain an overview of the distribution of respondents' answers related to the respondents' answers to each item of indicator questions in each variable in the questionnaire. The results of the descriptive statistics of the research variables are described in Table 5.1 below.

Table 5.1 Descriptive Statistics Test Results

Variable	N	Min	Max	Means	std. Dev
Reduced Audit Quality Practice (RAQP)	151	1	5	2,975	0.890
Role Conflict	151	1	5	3.146	1.109
Role Ambiguity	151	1	5	3,493	1047
Role Overload	151	1	5	3,250	0.953
Time Pressure	151	1	5	3,330	0.919
resilience	151	2	5	4,186	0.597

Source: Processed primary data (2023)

Based on Table 5.1 above, it can be seen the minimum value, maximum value, average (*mean*), and standard deviation. These values indicate respondents' answers from each indicator. RAQP variables measured by 8 indicators, have a minimum value of 1 and a maximum of 5 with an average of 2.975. The role conflict variable is measured by 3 indicators, having a minimum value of 1 and a maximum of 5 with an average of 3.146. The ambiguity role variable is measured by 3 indicators, having a minimum value of 1 and

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a maximum of 5 with an average of 3.493. The *role overload* variable is measured by 4 indicators, having a minimum value of 1 and a maximum of 5 with an average of 3.250. The time pressure variable is measured by 4 indicators, having a minimum value of 1 and a maximum of 5 with an average of 3.330. The Resilience variable is measured by 7 indicators, having a minimum value of 2 and a maximum of 5 with an average of 4.186. Overall it can be seen that the standard deviation value of each variable does not exceed the average value. A standard deviation value that is smaller than the average value indicates that all existing data has a low deviation value.

Research Instrument Test

Validity and Reliability Test

Prior to further analysis, the questionnaire that had been prepared would first be tested for data quality, including validity and reliability testing. Statement items can be declared valid if the corrected item-total correlation value $> r$ table ($n = 151$) is 0.159 with a significance < 0.05 .

Based on Table 5.2, it can be seen that all question items have a corrected item-total correlation value $> r$ table ($n = 151$) of 0.159 so it can be concluded that all question items are said to be valid.

The reliability test can be carried out simultaneously on all items or question items in the research questionnaire by looking at *Cronbach's Alpha* value parameter. Based on Nunnally's statement (1994) in Ghazali (2021:62) that a construct or variable can be declared reliable if *Cronbach's alpha* value is above 0.70. Based on Table 5.2 the results of calculating the reliability test for RAQP (Y), Role Conflicts (X1), Role Ambiguity (X2), Role Overload (X3), Time Pressure (X4), and Resilience (M) variables obtained are reliable because these values exceed standard *Cronbach's Alpha* (0.70) so that it can be said that all indicators or questionnaires are reliable or reliable as a means of measuring data variables.

Table 5.2 Validity and Reliability Test Results

Variable	Items	r table	r count	Information	Cronbach Alpha	Information
Reduced Audit Quality Practice (Y)	Y. 1	0.159	0.580	Valid	0.798	Reliable
	Y.2	0.159	0.455	Valid	0.814	Reliable
	Y.3	0.159	0.453	Valid	0.814	Reliable
	Y.4	0.159	0.578	Valid	0.798	Reliable
	Y.5	0.159	0.648	Valid	0.787	Reliable
	Y.6	0.159	0.457	Valid	0.813	Reliable
	Y.7	0.159	0.644	Valid	0.787	Reliable
	Y. 8	0.159	0.530	Valid	0.804	Reliable
Role Conflict (X1)	X1.1	0.159	0.764	Valid	0.755	Reliable
	X1.2	0.159	0.688	Valid	0.824	Reliable
	X1.3	0.159	0.727	Valid	0.786	Reliable
Role Ambiguity (X2)	X2.1	0.159	0.843	Valid	0.928	Reliable
	X2.2	0.159	0.876	Valid	0.897	Reliable
	X2.3	0.159	0.885	Valid	0.892	Reliable
Role Overload (X3)	X3.1	0.159	0.716	Valid	0.899	Reliable
	X3.2	0.159	0.810	Valid	0.865	Reliable
	X3.3	0.159	0.800	Valid	0.868	Reliable
	X3.4	0.159	0.808	Valid	0.866	Reliable
Time Pressure (X4)	X4.1	0.159	0.671	Valid	0.813	Reliable
	X4.2	0.159	0.718	Valid	0.792	Reliable
	X4.3	0.159	0.687	Valid	0.806	Reliable
	X4.4	0.159	0.668	Valid	0.814	Reliable
Resilience (M)	M. 1	0.159	0.470	Valid	0.845	Reliable
	M. 2	0.159	0.628	Valid	0.822	Reliable
	M. 3	0.159	0.644	Valid	0.821	Reliable
	M. 4	0.159	0.553	Valid	0.834	Reliable
	M. 5	0.159	0.661	Valid	0.816	Reliable
	M. 6	0.159	0.633	Valid	0.821	Reliable
	M. 7	0.159	0.653	Valid	0.818	Reliable

Source: Processed primary data (2023)

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Classical Assumption Test Results

The *Ordinary Least Squares (OLS)* method can produce a *Best Linear Unbiased Estimator (BLUE)* if it meets all the classical assumptions (Ghozali, 2021: 209). A *BLUE* assumption is often referred to as the classic assumption consisting of a normality test, multicollinearity test, and heteroscedasticity test.

Normality Test

The normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution. In this study, normality testing was carried out by looking at the *One Sample Kolmogorof-Smirnov Test*. The data is normally distributed if the resulting *Asymp Sig (2-tailed)* is greater than the *alpha value* of 0.05 (5%). Based on the results of the normality test, a significant value was produced, which was 0.200, which was greater than 0.05. This shows that the distribution of residuals is normally distributed so it can be said that the regression model meets the normality assumption.

Multicollinearity Test

The multicollinearity assumption test serves to test whether there is a linear relationship between one independent variable and another independent variable by looking at the magnitude of the *Tolerance* and *Variance Inflation Factor (VIF)* values. The regression model has a multicollinearity problem if the *Tolerance value* is < 0.10 and the *VIF value* is > 10 .

Table 5.3 Multicollinearity Test Results

Model	Free Variables	<i>tolerance</i>	VIF	Information
I	<i>Role Conflict (X1)</i>	0.652	1,534	Multicollinearity Free
	<i>Role Ambiguity (X2)</i>	0.840	1,190	Multicollinearity Free
	<i>Role Overload (X3)</i>	0.608	1,644	Multicollinearity Free
	Time Pressure (X4)	0.601	1,664	Multicollinearity Free
II	<i>Role Conflict (X1)</i>	0.638	1,568	Multicollinearity Free
	<i>Role Ambiguity (X2)</i>	0.787	1270	Multicollinearity Free
	<i>Role Overload (X3)</i>	0.596	1678	Multicollinearity Free
	Time Pressure (X4)	0.600	1,666	Multicollinearity Free
	Resilience (M)	0.852	1,174	Multicollinearity Free
III	<i>Role Conflict (X1)</i>	0.578	1,729	Multicollinearity Free
	<i>Role Ambiguity (X2)</i>	0.694	1,441	Multicollinearity Free
	<i>Role Overload (X3)</i>	0.546	1832	Multicollinearity Free
	Time Pressure (X4)	0.560	1,785	Multicollinearity Free
	Resilience (M)	0.789	1,268	Multicollinearity Free
	X1M	0.456	2,192	Multicollinearity Free
	X2M	0.553	1,809	Multicollinearity Free
	X3M	0.477	2095	Multicollinearity Free
X4M	0.441	2,266	Multicollinearity Free	

Source: Processed primary data (2023)

Based on Table 5.3 above, it can be seen that these variables have a *Tolerance value* of > 0.10 and a *VIF value* of < 10 . Therefore, it can be concluded that the regression model built is free from multicollinearity problems.

Heteroscedasticity Test

Heteroscedasticity testing in the regression model was carried out to determine the diversity of the residual values (errors) resulting from the estimation of the regression model. The best regression model is the one with the same variance of residual values (homogeneity). The method used to prove the assumption of non-heteroscedasticity (homogeneity) uses a *scatter plot graphic*.

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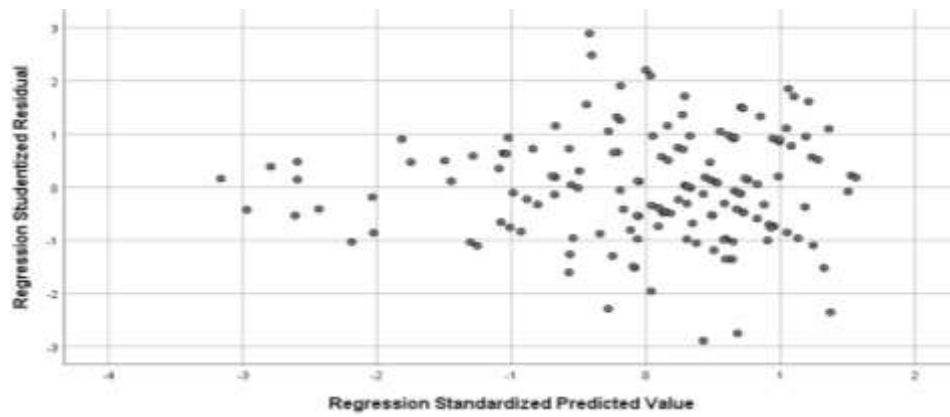


Figure 5.2 Scatter Plots
Source: Processed primary data (2023)

Based on Figure 5.2 it is known that the resulting plots are distributed irregularly and do not form a specific pattern. Thus, it can be concluded that there is also no heteroscedasticity problem in this moderating linear regression model (homoscedasticity occurs).

Results of Regression Analysis and Hypothesis Testing

This study uses the Moderated *Analysis Regression* (MRA) method. The MRA results are presented in Table 5.4 below.

Table 5.4 Moderating Linear Regression Analysis Results β (sig)

Variable	Model		
	I	II	III
(Constant)	4.94×10^{-16}	3.20×10^{-16}	0.256
Role Conflict (X1)	0.234 (0.002)	0.192 (0.007)	0.236 (0.001)
Role Ambiguity (X2)	0.275 (0.000)	0.212 (0.001)	0.156 (0.018)
Role Overload (X3)	0.384 (0.000)	0.342 (0.000)	0.335 (0.000)
Time Pressure (X4)	0.145 (0.059)	0.154 (0.036)	0.157 (0.033)
Resilience (M)		-0.244 (0.000)	-0.211 (0.001)
X1M			-0.190 (0.037)
X2M			0.004 (0.962)
X3M			-0.167 (0.040)
X4M			0.158 (0.060)
R Square (R^2)	0.491	0.541	0.583
F	35,157	34,233	21,936
Sig F	0.000	0.000	0.000

Source: Processed primary data (2023)

Based on the results of the regression test and the coefficient of determination in Table 5.4 above, it can be described as follows:

1. The results of the regression analysis t-test for the Role Conflict variable in model III obtained a t-value of 3.295. The t table value for this test is t table $(_{0.05,141})$ of 1.977. It is known that the t count value is $3.295 > t \text{ table } (_{0.05,141}) 1.977$ and a significance value of $0.001 < 0.05$ which means that there is a significant positive effect between the Role Conflict variables on RAQP. Based on these results, the first hypothesis (H1) proposed by the research can be proven statistically correct.

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2. The results of the regression analysis t-test for the Role Ambiguity variable in model III obtained a t-value of 2.390. The t table value for this test is t table $(_{0.05,141})$ of 1.977. It is known that the t count value is $2.390 > t \text{ table } (_{0.05,141}) 1.977$ and a significance value of $0.018 < 0.05$ which means that there is a significant positive influence between the Role Ambiguity variable on RAQP. Based on these results, the second hypothesis (H2) proposed by the research can be proven statistically correct.
3. The results of the regression analysis t-test for the Role Overload variable in model III obtained a t-value of 4.552. The t table value for this test is t table $(_{0.05,141})$ of 1.977. It is known that the value of t count is $4.552 > t \text{ table } (_{0.05,141}) 1.977$ and a significance value of $0.000 < 0.05$ which means that there is a significant positive effect between the Role Overload variable on RAQP. Based on these results, the third hypothesis (H3) proposed by the study can be proven statistically correct.
4. The results of the regression analysis t-test for the Time Pressure variable in model III obtained a t value of 2.159. The t table value for this test is t table $(_{0.05,141})$ of 1.977. It is known that the t value is $2.159 > t \text{ table } (_{0.05,141}) 1.977$ and the significance value is $0.033 < 0.05$ which means that there is a significant positive effect between the Time Pressure variable on RAQP. Based on these results, the fourth hypothesis (H4) proposed by the research can be proven statistically correct.
5. The results of the regression analysis t-test for the interaction variable between Role Conflict and Resilience (X1M) in model III obtained a t value of -2.111. The t table value for this test is t table $(_{0.05,141})$ of -1.977. It is known that the t value is $-2.111 < t \text{ table } (_{0.05,109}) -1.977$ and the significance value is $0.037 < 0.05$ which means that there is a significant negative effect between the interaction variables X1M on RAQP. Paying attention to the X1M interaction variable coefficient of -0.190 which has a negative direction, it is concluded that the existence of resilience moderation is able to weaken the influence of Role Conflict on RAQP. Moderation that occurs in the influence of Role Conflict on RAQP including *quasi moderation* because the results of the t-test in models II and III for the resilience variable and its interaction (X1M) are all concluded to be significant. Based on these results, the fifth hypothesis (H5) proposed by the research is statistically proven correct.
6. The results of the regression analysis t-test for the interaction variable between Role Ambiguity and Resilience (X2M) in model III obtained a t-value of 0.048. The t table value for this test is t table $(_{0.05,141})$ of 1.977. It is known that the t value is $0.048 < t \text{ table } (_{0.05,109}) 1.977$ and the significance value is $0.962 > 0.05$ which means that there is a positive but not significant effect between the interaction variables X2M on RAQP. Thus, it can be concluded that Resilience cannot be a moderator on the influence of Role Ambiguity on RAQP. Based on the results of this test, the sixth hypothesis (H6) proposed by the study was not proven statistically correct.
7. The results of the regression analysis t-test for the interaction variable between Role Overload and Resilience (X3M) in model III obtained a t value of -2.072. The t table value for this test is t table $(_{0.05,141})$ of -1.977. It is known that the t value is $-2.072 < t \text{ table } (_{0.05,109}) -1.977$ and the significance value is $0.040 < 0.05$ which means that there is a significant negative effect between the interaction variables X3M on RAQP. Taking into account the coefficient of the X3M interaction variable of -0.167 which has a negative direction, it is concluded that the presence of resilience moderation is able to weaken the effect of Role Overload on RAQP. Moderation that occurs in the effect of Role Overload on RAQP also included in the quasi-moderation because the results of the t-test in models II and III for the Resilience variable and its interaction (X4M) were all concluded to be significant. Based on these results, the seventh hypothesis (H7) proposed by the research is statistically proven correct.
8. The results of the regression analysis t-test for the interaction variable between Time Pressure and Resilience (X4M) in model III obtained a t-value of 1.832. The t table value for this test is t table $(_{0.05,141})$ of 1.977. It is known that the t value is $1.832 < t \text{ table } (_{0.05,109}) 1.977$ and the significance value is $0.060 > 0.05$ which means that there is a positive but not significant effect between the interaction variables X4M on RAQP. Thus, it can be concluded that Resilience cannot be a moderator on the effect of Time Pressure on the RAQP. Based on the results of this test, the eighth hypothesis (H8) proposed by the study was not proven statistically true.
9. The coefficient of determination (R^2) obtained from the results of the moderating regression analysis of models I, II and III in Table 5.13 shows an increase. This means that the moderating variable Resilience (M) and its interaction with the independent variables gives a significant response to the RAQP regression model. The coefficient of determination R^2 in the final model III obtained a value of 0.583. This value means that the diversity of RAQP perceptions can be explained by the variables Role Conflict, Role Ambiguity, Role Overload, Time Pressure, Resilience and their interactions of 58.3%. Meanwhile, the remaining 41.7% is explained by other variables not used in the model.

DISCUSSION

This study uses internal auditors (APIP) within the Ministry of PUPR as respondents to examine the influence of *role stressors* and time pressure on RAQP. In addition, this study uses resilience as a moderating variable for the influence of role stressors and time pressure on RAQP. Internal auditors (APIP) were chosen as the sample because APIP's roles and responsibilities are inherently full of stress (Larson, 2004). The results of the study show that role conflict, role ambiguity, role overload and time pressure have a positive effect on RAQP in the internal auditor environment. The results of this study confirm previous research conducted by

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Fogarty *et al.* (2000) that role conflict, role ambiguity, role overload and time pressure resulted in a decrease in performance which was shown by the emergence of RAQP.

The results of this study also show that the higher a person's level of resilience, the better the person's ability to cope with environmental pressures and stressors. Based on this research, resilience as a moderator can weaken the positive influence of role conflict and role overload on RAQP. This shows the efficacy of resilience in auditors to reduce the adverse effects of stressors and encourage auditors to perform well and avoid RAQP. But on the other hand, resilience as a moderator was not able to weaken the effect of role ambiguity and time pressure on internal auditors' RAQP. When associated with the theory of transactional stress (Lazarus & Folkman, 1984), auditors may perceive role ambiguity and time pressure as threats rather than challenges so that their responses tend to be the opposite when compared to when facing role conflict or role overload which are considered more challenging.

VI. CONCLUSION

The results of this study indicate that role stressors consist of role conflict, role ambiguity, and role overload and time pressure has a positive effect on RAQP. In addition, resilience is able to weaken the positive effects of *role conflict* and *role overload* on RAQP, but is unable to moderate the positive effects of *role ambiguity* and time pressure on RAQP. Thus, the results of this study indicate that the auditor's involvement in RAQP is still an issue that must be of concern to all stakeholders. In addition, the results of this study support the proposition that resilience can function as a mechanism for dealing with work stress in the auditor's work environment, and has the ability to reduce the possibility of RAQP practices occurring.

In the process of conducting research, researchers faced limitations when conducting research, namely the return rate of questionnaires could not be 100% because when researchers conducted research, some of the auditors were getting assignments so that the questionnaire could not be filled to the fullest. In addition, this study was designed for respondents to measure themselves, so that it has the potential for bias in the perceptions of each respondent. However, each of the instruments used in this study has been proven valid and reliable in previous studies.

Applied research related to resilience is still very limited, so further research is needed in the future to reach a consensus or definitive statement about the effectiveness of resilience as one of the supporting factors for improving performance and reducing the occurrence of RAQP. If the results of future research can support that Resilience can encourage auditors to avoid RAQP, then the results of this research can be used as a basis for encouraging Resilience training in the auditor's work environment. Such training can train auditors to assess the work environment in a constructive and adaptive manner, and encourage auditors to utilize available support systems to truly eliminate the adverse effects of stress.

Future research is also expected to investigate the relationship between *role stressors*, time pressure, resilience and RAQP when key demographic factors such as level of position in the organization, gender, length of service, etc. are combined as potential moderators. This is considering that aspects of the auditor's work environment are inherently stressful, so it is necessary to further examine every factor that might influence dysfunctional behaviour in the auditor's work environment. As noted above, Resilience can weaken the stress response to RAQP, thereby supporting future research to evaluate various interventions that might be designed to simultaneously improve auditor performance and reduce stress in the work environment.

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