

Does Auditor Experience, Auditor Work stress, and Time Budget Presssure Affect Audit Quality?

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Abstract

The purpose of this study is to analyze the effect of auditor experience, auditor work stress, and time budget pressure toward audit quality. The sample of this research were auditors who work as the Supreme Audit Board of The Republic of Indonesia (BPK) representative in The Special Region of Yogyakarta. This study employed multiple regression analysis to test the hypotheses proposed. The results of this study found that auditor experience has a positive and significant effect toward audit quality. Meanwhile, auditor work stress and time budget pressure have negative and significant effect toward audit quality. The implication of this study is discussed.

Keywords

auditor experience, auditor work stress, time budget pressure, audit quality.

1. Introduction

Auditor as a third party has important role in ensuring that financial statement is true and give fair value. The service provided by Supreme Audit Board abbreviated as BPK as the only external auditor of state finance are important. According to Law No. 15 Year 2006, the main duties and functions of the BPK are in charge of examining the management and accountability of state finances carried out by the Central Government, Regional Governments, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional Owned Enterprises, and other institution that are in charge of managing state finances. Under the Indonesian State Finance Law No. 17/2003, Indonesian regional governments are obliged to submit their financial statement to the Regional House of Representatives subject to audit by Indonesian's Supreme Audit Board (Pamungkas et al., 2018). Audits done by BPK are intended to ensure the fairness of the financial information presented in the financial statements of Central Government, Regional Governments, other State Institutions.

As an independent government auditor in performing auditing duties, BPK had first compiled an inspection standard in 1995 called Government Auditing Standards (SAP). In accordance with the amendments to the constitution and the laws and regulations in the field of auditing, in 2007 the BPK composed a standard audit, i.e. Regulation of BPK RI No. 1/2007 regarding the State Financial Auditing Standard (SPKN). This regulation then revise by Regulation of BPK RI No. 1/2017. This State Financial Auditing Standard is developed to enhance and strengthen quality of audit in governmental sector. Audit quality defined by (DeAngelo, 1981) in (Kuntari et al., 2017) as market systems that empower audits to discover irregularities in Financial Statement, and disclose them. The auditor guaranteed that the financial statements are free from material error or fraud in a statements is a form of audit quality results (Kuntari et al., 2017). Audit quality is a result of what auditor has done by auditing a financial statement and it is an important benchmark in conducting the audit to guaranteed that Financial Reporting of the entity can be rely upon and free from materiality.

Recently, there are so many factors that could affect auditor in producing audit quality, such as audit partner tenure, leverage, auditor experience, time budget pressure, auditor work-stress, audit firm rotation, audit firm size, audit experience, company's growth, and many more. There are various factors that can affect to audit quality, but the

level of effect can be different from one to another factor. According to a research done by Brown et al., (2016) they stated that the level of auditor experience, auditor gender, and audit firm size are included as factors affecting audit quality. From those factors above, it can be seen that there are so many factors that could affect audit quality, but in this research, the researcher will only choose three factors, which are auditor experience, auditor work stress and time budget pressure. It is to know whether these variables have a positive or negative effect to the audit quality in Supreme Audit Board of Republic of Indonesia Representative in Daerah Istimewa Yogyakarta.

The researcher uses auditor experience as one of the variable affecting audit quality. According to Furiady & Kurnia (2015), they stated that auditor experience resulted from the amount of time and the number of tasks the auditor has performed and this can improve the auditor's ability in performing the audit. The researcher uses this factors because there are some people think that not every experienced auditor will always create a good audit quality. On the other side, there are many people think that auditor experience can affect the auditor in creating good audit quality. Audit experience here talks about the longer or the more senior auditor who will be able to create a good quality of audit.

The researcher also believes that auditor's work stress has an impact towards audit quality. There are many factors affecting auditor work stress, for instance the wage that they receive, supervision style and management style of the Public Accounting Firm where they work, and there are internal factors that can cause stress, for instance, economic problem in auditor's family, individual problems, auditor's personality. There are several pieces of research mentioning auditor work stress as factors affecting audit quality. According to Hassani & Nazari (2019) auditor's work stress has a major effect on audit quality; it is confirmed in the research that increased work stress for auditors reduced the quality of company audits. However, on the other hand as a result of research done by Pesireron (2016) stated that there are insignificant effect indicating that work stress perceived by auditors did not play crucial role in improving audit quality.

Another factor that the researcher is interested to use is time budget pressure. Time budget pressure here means that auditor only have limited time to do the audit procedures and finding evidence in conducting the audit. It because, the auditor needs to follow the budget that is prepared by the client for the auditor to conducting the audit. It is also stated by Zam & Rahayu (2015) that constructed time budget pressure often caused auditors to abandon a significant part of the audit program and consequently results in decrease in audit quality. This argument is consistent with the results of a research conducted by Cita Dewi & Ramantha (2019) that showed time budget pressure is proven to have negative impact on audit quality, means that the greater the time budget pressure given to the auditors, the lower the quality of the audit. However, the results of this research is contradicts with another research conducted by Hapsari (2016) which stated that time budget pressure had no negative effect on the quality of the auditor's audit results. These results are also in line with research conducted by Jati & Suprasto (2020) that stated time budget pressure had no significant negative impact on audit quality.

1.1 Objectives

As stated above, by having so many different arguments, perspectives and results from the previous research the objectives of this study are to examine the effects of auditor experience, auditor work stress, and time budget pressure towards audit quality in Supreme Audit Board Representative in Yogyakarta. The subject of this study includes all auditors in the Supreme Audit Board (BPK) in Daerah Istimewa Yogyakarta. Previous studies mostly were carried out to the auditors in Public Accounting Firm (KAP).

2. Literature Review

Attribution Theory

According to Kelley & Michela (1980) attribution theory is a theory that people explain behaviour based on its causes, and these explanation play an important role in determining the response to behaviour. This theory describes of how individuals explain the causes of why someone doing something and how to react towards it, or to see the cause and effect of certain behaviour done by individuals.

Attribution theory can be defined by 2 factors. Internal factors and external factors. According to Weiner (1985) there are two types of attribution, namely dispositional attribution and situational attribution. Dispositional attribution or internal factors relate to individuals factor's such as attitude, ability in performing the task, self-awareness, and motivation. On the other hand, situational attribution or external factors refer to an environment that can influence individual behaviour, such as conditions, social value, and other people's view.

When outcome such as poor performance is attributed to internal factors such as low intelligence, it is reasonable to expect that the employee's performance will not change in the future. If the same poor performance is

due to external factors such as lack of time given to complete the task, we can expect employees to work harder to improve their performance in the future. (Martinko et al., 2010).

Agency Theory

According to Jensen & Meckling (1976) Agency Theory is a relation between agent (management) of an Institution between the principal (Owner). Agent or management is someone who make the decision and the principal is the one who evaluate any information gathered. Principal used to give instructions to the agent to do some work and give them some authority so that the agent could make good decisions for the institution. Agency Theory helps auditor as the third parties to understand the conflict between the agents with the principal. Principal as the investor or the owner of the company or institution want the agent to be able to manage the institution. The use of auditor here is to maintain that there will be no fraud happened in the Institution. It is because the auditor is independent parties which has no relation with the institutions. The user will consider any information provided by the auditor because auditor could give a credible and an asymmetric information between agent with the principal.

Audit Quality

Audit quality here defined by (DeAngelo, 1981) is a mechanism that could help audits to find abnormality of the disclose of the financial statements. Audits are known in general as a procedural and systematic process to obtain evidence and evaluating in objectively to meet the extent of audit criteria. According to The International Auditing and Assurance Standards Board (IAASB, 2014) has released a Framework for Audit Quality that describes the input, process and output factors that lead to good financial statement audit. Likewise, Indonesian Institute of Certified Public Accountants (IAPI, 2016) has also establish an audit quality indicator and communicate these indicators to stakeholders in order to increase public confidence in the professional practice of auditors.

Meanwhile, (Palmrose, 1988) she considered that the quality of audits is defined in terms of the level of assurance, audit quality indicates of the probability that the financial statements are free from material errors. This assurance should reduce the possibility mistakes from material misstatement. Accordingly, if the level of assurance is high it will be great to ensure that it will also produce high results of audits quality.

Measuring audit quality is not easy and very challenging. However, there are numbers of factors that could affect audit quality. In study done by Brown et al., (2016) there are six categories that can affect audit quality namely; auditor ability and confidence, auditor mood and affect, individual auditor activity, audit team activity, audit firm environment, and audit firm activity. According to Brown et al., (2016) audit quality will improve the transparency of audit firms and their audit processes. High quality of audit results will benefit auditor, issuer and financial statement users by providing reliable financial statement that the public can trust.

Hypothesis Development

Auditor Experience

Auditor experience is related with auditor's length of service and the number of audit tasks completed (Irianto & Baridwan, 2015). Commonly auditor with tons of experience will be able to create good audit quality. Theoretically the more experience auditor in doing audit tasks will increase the audit expertise, so that it will also increase audit quality. According to Pandoyo (2016) experience gained by the auditors by performing their audit tasks and if the monitoring process goes well.

In accordance with the research by (Irianto & Baridwan, 2015), according to Suyono (2012) experience can be divided into two determination, the duration of the work period and the frequency of the audit work. Both of these can potentially affect audit quality. (Kolodner, 1983) which stated that decision-making performance can be improved by experience. It means that, gaining experience in doing the audit can influence auditor in making good judgement.

According to Suraida (2005) she stated that experienced auditors would make a relatively good judgment in professional tasks compared to inexperienced auditors. It is because they have experience in performing audit tasks so that they are familiar with material mistakes and errors that occurred in financial statement, most likely that they have encounters with material mistakes and errors in doing their audit tasks before. This experience will be needed in making audit judgement or decision making in carrying out the audit tasks.

Auditor experience is one of the important factors that will determine audit quality. Based on that reasoning, that is why there are senior auditor and junior auditor. Auditor experience can be measured by two determination, namely: how long the person work as an auditor and how many tasks the auditor has completed. In research done by Widyakusuma et al., (2019) stated that increasing the auditor experience by increasing working hours or additional audit work is one of the most efficient ways to help improve audit quality. Employees with extensive work experience in audit work will have several advantages. For instance, they will be easier to understand the task that is given to

them, and it will be easier for them to detect any material misstatement in the financial statement. (Furiady & Kurnia, 2015).

Based on attribution theory, experience of auditor is included in the dispositional or internal factors that refers to personal factors caused by individual itself. Auditor experience can be expanded by how long a person has been working as an auditor along with how much they completed audit task, and it comes from themselves. Therefore, based on the explanation above, the hypothesis can be formulated as follow:

H1: Auditor Experience has a positive effect toward Auditor Quality.

Auditor Work-Stress

In the world of work, auditing world is no exception there are likely to arise work-related problems that can occur of stress. According to Stravroula et al., (2017) work-related stress is the response individuals might have once presented with work demands and pressures that are not aligned with their knowledge and skills and will challenge their ability to cope. The source of stress in work place can be various for each individuals, The National Institute of Occupational Safety and Health (NIOSH) in Ongori & Agolla (2008) has listed causes of stress, it can be from physical environmental, role conflict quantitative workload, responsibility for people, cognitive demands, job control, employment opportunities, and shift works. Source of stress may be equal or different in each individual, depending on how the individual perceives it (Kusuma, 2018).

According to Fevra et al (2003) in Pesireron (2016) which stated that job stress on auditors results in both positive and negative behaviour. Stress that has a positive effect will motivate auditors to improve performance, while those that have negative effect will cause auditors to perform dysfunctional behaviour that will cause reduce quality of audits. Each auditor will have different way to perceive and cooperate with stress that occurs in their work place in conducting the audit tasks. Therefore, the needs of management role of an organizational support will be very needed in this situation to cope with auditor's work stress. Stated by Alexandros-Stamatios et. al., (2003) in Ahmed & Ramzan (2013) an organisation's management role is one of the aspects that affect work-related stress among employees.

Stress that arises in the world of work, including works of an auditor will certainly affect audit quality. According to Sinaga & Sinambela (2013) stress is conditions when individuals experience pressure as results of conditions affected them, The pressure that exceeds his acceptance level will have a psychological impact on the individual, called stress, and the pressure associated with work is called work stress. For the auditors who are under work stress, it can bring negative impact towards their works. According to Kristanti et al., (2017) which stated that when auditors who is under work stress perform audit procedures, they will not be able to perform their work correctly, resulting to poor quality of audit results.

Based on the situational attribution theory or external factors of attribution theory that refers to an environmental factor that could affect individual behaviour, and relating it to agency theory as well, work stress in one of the factors from outside individual or from outside parties, in this case from management or from the workplace that causing work stress for auditors that can affect auditor's behaviour and affecting audit quality as well. Therefore, based on the explanation above, the hypothesis can be formulated as follow:

H2: Auditor Work Stress has negative effect toward Audit Quality.

Time Budget Pressure

When the number of hours allocated by the company is not enough to require the auditor to complete the specified procedures, there will be time budget pressure (Gundry & Liyanarachchi, 2007). The auditors will have pressure in this case, time pressure to finish the work that each of auditors has been assigned. According to Zam & Rahayu (2015) a tight time budget pressure has often causes auditors to leave an important part of the audit plans, leading to decrease in audit quality. Thus, the higher or tighter the time budget pressure will have a negative impact on the quality of audit results produced by auditors. However, an ethical auditor will still carrying out complete audit procedure no matter of the time budget pressure given so as not to affect the decreasing of audit quality.

According to Hutabarat (2006) in Zam & Rahayu (2015), there are two indicators that is used to measure time budget pressure, namely:

a. **Time Budget Tightness**

The pressure of the tight time budget will increase the stress levels of the auditors because the auditors have to perform the audit work with a strict time.

b. **Time Budget Achievement**

Although there is tight the time budget pressure given to the auditors, an ethical auditor will still carry out important audit procedures, while an ethical auditors will be tempted to neglect important audit procedures.

Time budget pressure is a pressure on the auditors when completing their tasks that arises due to the limited time allocated to perform audit tasks (DeZoort, 1997) in (Andreas, 2016). Auditors will definitely feel pressure on time budget, with limited time budget and complex audit procedures, Auditors should be able to make good use of time to generate appropriate audit opinions. According to (Andreas, 2016), time budget pressure will weaken the auditor's professional commitment, so inevitably there will be insufficient time to report. To realize the professional commitment of auditors, each staff of auditors will need to be given sufficient time to complete audit tasks.

Based on situational attribution theory or external factors of the attribution theory and agency theory, time budget pressure refers to factors from the outside that can affected the auditor staff to provide audit quality. The time given to the auditors to complete their task will affect results produce by the auditors in form of the quality of audit. Therefore, based on the explanation above, the hypothesis can be formulated as follow:

H3: Time budget pressure has negative effect toward Audit Quality.

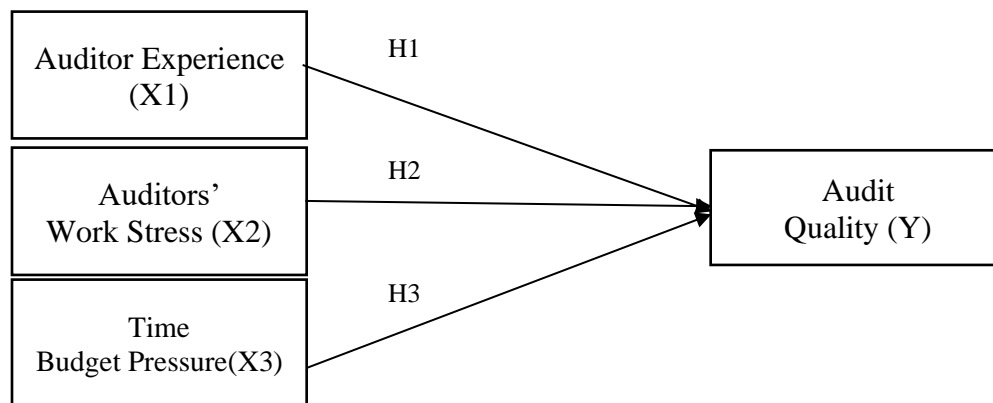


Figure 1 Conceptual Framework

3. Methods

Population and Sample

Population is known as certain group of individuals or object under the study. Meanwhile, sample is collection of several parts that have the same characteristics as population. In this research, the population refers auditors of Supreme Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan*) Representative in Special Region of Yogyakarta who are involved in auditing relating to financial report in an organization. The method used in this study is census, which means a systematic method that collects and records the data about the population.

Data Collection Method

The data used in this research is primary data. Primary data is the source of research data obtained directly from the original source, not through an intermediary. Primary data in this research was obtained from the questionnaires distributed to the auditors of Supreme Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan*) Representative in Yogyakarta area.

The method of data collection in this study is survey method using questionnaire constructed based on research purpose. The questionnaire was in the form of Likert-Scale. Likert-Scale is asking the respondents to show their level of agreement (from strongly disagree to strongly agree) with the given statement (items) on a metric scale (Joshi et al., 2015). The questionnaire used in this research is a questionnaire adopted from previous research.

Research Variables and Measurement

Auditor Experience (X1)

The auditor's work experience can be measured by the amount of time and the number of tasks undertaken by the auditor. Both would improve the auditor's competence in performing audits (Furiady & Kurnia, 2015). This study will ask the respondent about how long they have worked as an auditor, the option will be < 5 years, 5-7 years, 7-9 years, and > 9 years. Moreover, there were several additional questions provided on the questionnaire regarding of their experience in the fields of auditing. The indicator of measurement of auditor experience variable are adopted from thesis questionnaire done by Susmiyanti (2016). The questionnaire used Likert scale. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

Auditor's Work Stress (X2)

Various studies has found that work stress affected employees' job satisfaction and their overall working performance (Ahmed & Ramzan, 2013). According to Cooper & Cartwright (1994) work stress symptoms were seen from three aspects, namely: employee physical tendency, employee behaviour, and employee tendency at work. This research will use that three aspects to measure the Auditor's work stress variable. The question for this variable are adopted from thesis questionnaire done by Arianti (2014). The questionnaire used scaling system. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

Time Budget Pressure (X3)

A tight time budget pressure has often caused auditors to leave an important part of the audit plans, leading to decrease in audit quality (Zam & Rahayu, 2015). However, an ethical auditor will still carrying out complete audit procedure. In this research, the measurement of time budget pressure variable will be measured from time constraints in assignment and efficiency in the audit process. The question in time budget pressure variable are adopted from thesis questionnaire done by Susmiyanti (2016). The questionnaire used scaling system ranging from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

Audit Quality (Y)

According to Brown et al., (2016), audit quality would improve the transparency of their audit processes. High quality of audit results will benefit auditor, issuer, and financial statement users by providing reliable financial statement that the public can trust. The question in Audit Quality variable are adopted from thesis questionnaire done by Susmiyanti (2016). The questionnaire used scaling system developed by Likert. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

Data Analysis Method

To analyse the data, this study employed descriptive statistics and multiple regression test. In this research, descriptive statistics provided the explanation of the independent variable about auditor experience, auditor work-stress, and time budget pressure. The results will explain the scale based on respondents' answers on each variable measured from the minimum, maximum, average and standard deviation.

Hypothesis testing is done using t-test. The significant level (alpha) used is 5% (0.05). If the significant level of the hypothesis is smaller than 0.05 or 5% (<5%), means that the hypothesis can be accepted. However, if the significant level of the hypothesis is greater than 5% or 0.05 (>5%), it means that the hypothesis should be rejected.

Multiple Linear Regression

Multiple linear regression analysis aims to determine the magnitude the effect of auditor experience, auditors' work stress, and time budget pressure on audit quality. Mathematical equations for relationships that are hypothesized it can be formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Explanation:

Y : Audit Quality

α : Constant

X_1 : Auditor Experience

X_2 : Auditors' Work Stress

X_3 : Time Budget Pressure

$\beta_1 \beta_2 \beta_3$: Regression of Coefficient

ε : Error

4. Data Collection

Description of Research Sample

This research investigates the effect of Auditor Experience, Auditor Work Stress, and Time Budget Pressure towards Audit Quality. The data collection was carried out and distributed directly to respondents. 37 questionnaires were distributed to auditors at Supreme Audit Board of The Republic of Indonesia Representative in Special Region of Yogyakarta. The questionnaires that returned from total 37 questionnaires were 34 questionnaires while the ones that did not return were 3 questionnaires. The details of the questionnaire distribution are presented in the Table 1.

Table 1. Response Rate

Information	Total	Percentage
Number of delivered questionnaires	37	100%
Questionnaire not returned	3	8.1%
Final questionnaires analysed	34	91.8%

Description of Respondent

The description of respondents in this study were classified according to gender, age, education level, education background. The following Table 2 depicted the characteristics of respondents.

Table 2. Description of Respondents

Description	Total	Percentage
Gender		
Male	16	47.06%
Female	18	52.94%
Education		
Diploma (D3)	7	20.59%
Undergraduate (S1)	12	38.24%
Post Graduate (S2)	15	41.18%

Age

< 25 years old	0	0%
25-35 years old	13	38,24%
36-45 years old	15	44,12%
> 45 years old	6	17,65%

Table 2 shows that the majority of the respondents of Supreme Audit Board of Republic of Indonesia Representative in Special Region of Yogyakarta are female (47.06%), education level are master degree (41,18%), and the years old between 36-45 (44,12%).

5. Results and Discussion

5.1 Validity and Reliability Testing Result

Validity Test

The validity test in this research illustrates the accuracy of the research measurement tool for the actual content measured. If the purpose of the measurement is true, the measurement can be said to be valid because the study uses the form of a questionnaire. A questionnaire is valid if the p-value < 5%; therefore, the instrument item was declared valid. The results of the validity test can be shown in the following table:

Table 3
Validity Test Results

Variable	Item	R Value	P Value	Conclusion
Auditor Experience (X1)	AE1	0.572	0.000	Valid
	AE2	0.651	0.000	Valid
	AE3	0.499	0.000	Valid
	AE4	0.708	0.000	Valid
	AE5	0.686	0.000	Valid
	AE6	0.711	0.000	Valid
	AE7	0.588	0.000	Valid
	AE8	0.699	0.000	Valid
	AE9	0.605	0.000	Valid
Auditor Work Stress (X2)	AWS1	0.601	0.000	Valid
	AWS2	0.802	0.000	Valid
	AWS3	0.840	0.000	Valid
	AWS4	0.830	0.000	Valid
	AWS5	0.431	0.000	Valid
	AWS6	0.772	0.000	Valid
	AWS7	0.676	0.000	Valid
	AWS8	0.777	0.000	Valid
	AWS9	0.498	0.000	Valid
	AWS10	0.372	0.000	Valid
	AWS11	0.576	0.000	Valid
	AWS12	0.805	0.000	Valid
	AWS13	0.635	0.000	Valid
	AWS14	0.802	0.000	Valid

Time	TBP1	0.836	0.000	Valid
Budget Pressure(X3)	TBP2	0.822	0.000	Valid
	TBP3	0.754	0.000	Valid
	TBP4	0.794	0.000	Valid
	TBP5	0.804	0.000	Valid
	TBP6	0.538	0.000	Valid
Audit	AQ1	0.863	0.000	Valid
Quality (Y)	AQ2	0.680	0.000	Valid
	AQ3	0.783	0.000	Valid
	AQ4	0.814	0.000	Valid
	AQ5	0.775	0.000	Valid
	AQ6	0.793	0.000	Valid
	AQ7	0.800	0.000	Valid
	AQ8	0.825	0.000	Valid
	AQ9	0.784	0.000	Valid
	AQ10	0.814	0.000	Valid
	AQ11	0.814	0.000	Valid
	AQ12	0.865	0.000	Valid
	AQ13	0.741	0.000	Valid

From Table 3 it shows the results of the validity test. The results show that all items have p-value below 0.05, which means that all the statement items in this study are valid.

Reliability Test

Reliability is defined as the consistency of measurement. It is a measure of the consistency of test scores from one measurement to another (Linn and Gronlund, 2000) in (Rosaroso & Professor, 2015). Cronbach Alpha analysis is used for reliability testing. The limit value used to evaluate the acceptable reliability standard is 0.6. The reliability test results are shown in the following table:

Table 4
Reliability Test Results

No	Variable	Cronbach's Alpha	Reliability Standard	Conclusion
1	Auditor Experience (X1)	0.793	0.6	Reliable
2	Auditors' Work Stress (X2)	0.891	0.6	Reliable
3	Time Budget Pressure(X3)	0.841	0.6	Reliable
4	Audit Quality (Y)	0.952	0.6	Reliable

Table 4 shows the results of reliability test. From the results above, it can be seen that the value of the Cronbach Alpha coefficient for all variables is above 0.6. Thus, it is stated that all variables are declared reliable.

Descriptive Statistics

This analysis explains the descriptive assessment of respondents to the research variables consisting of auditor experience, auditor work stress, time budget pressure, and audit quality. The following table shows the results of descriptive analysis based on the answers given based on the questionnaire's statements.

Table 5
Descriptive Statistics

	n	Minimum	Maximum	Mean	Std. Deviation
Auditor Experience	34	2.556	5.000	4.21569	0.508028
Auditor Work Stress	34	1.500	3.857	2.27731	0.517105
Time Budget Pressure	34	1.833	4.833	3.39706	0.723598
Audit Quality	34	3.462	5.000	4.53846	0.464636

From table 5, it can be seen that the responses from 34 respondents, auditor experience variabel had the lowest value of 2.55 and the highest value of 5.00, and on the average had a relatively very high assessment of auditor experience, which was indicated by an average value of 4.21 in the intervals of 4.20 – 5.00 and a standard deviation of 0.50802.

From table 5, it also shows that the responses from 34 respondents, auditor work stress variable had the lowest value of 1.50 and the highest value of 3.85, and on the average had low assessment of auditor work stress, which was indicated by an average value of 2.27 in the intervals of 2.60 - 3.39 and a standard deviation of 0.5171.

Table 5 also shows that the response from 34 respondents, time budget pressure variable had the lowest value of 1.83 and the highest value of 4.83, and on the average had sufficient assessment of time budget pressure, which was indicated by an average value of 3.39 in the intervals of 1.80-2.59 and a standard deviation of 0.7235.

The descriptive results for audit quality variable in Table 5, shows that the response from 34 respondents, audit quality variable had the lowest value of 3.46 and the highest value of 5.00, and on the average had very high assessment of time budget pressure, which was indicated by an average value of 4.53 in the intervals of 4.20 – 5.00 and a standard deviation of 0.4646.

Classic Assumption Test

Normality Test

Normality test is a test to determine whether each dependent and independent variable is normally distributed. The testing technique used in this study is One-Sample of Kolmogorov Smirnov test. From processing the data, the following results are obtained:

Table 6
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		34
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.95346259
Most Extreme Differences	Absolute	.089
	Positive	.089
	Negative	-.077
Kolmogorov-Smirnov Z		.519
Asymp. Sig. (2-tailed)		.951

a. Test distribution is Normal.

b. Calculated from data.

From the Table 6, it can be seen that the Kolmogorov-Smirnov Z (KSZ) test result is 0.519 and Asymp. Sig is 0,951. So that it can be concluded that both of the values were greater than 0.05. Thus, it can be concluded that the data was normally distributed.

Multicollinearity Test

Multicollinearity occurs when the correlation between independent variables in the study are correlated to each other. It can be seen from the value of inflation factors (VIF) and value of tolerance, if the VIF (Variance Inflation Factors) value is less than ten, and the tolerance value is more than 0.10, it means that the model is free from multicollinearity. The results for Multicollinearity Test can be seen from the table below:

Table 7
Multicollinearity Test Results

Variable	Tolerance	VIF	Explanation
Auditor Experience	0.955	1.047	No Multicollinearity
Auditor Work Stress	0.756	1.323	No Multicollinearity
Time Budget Pressure	0.781	1.281	No Multicollinearity

Based on Table 7, it can be seen that all independent variables had a VIF (Variance Inflation Factors) value of less than ten and a tolerance value of more than 0.10. Thus, the regression model used in this research did not contain multicollinearity symptoms.

Heteroscedasticity Test

The purpose of heteroscedasticity test is to test whether the residual of the regression model from one observation to another has an inequality of variance. A good regression model is a model that does not occurs heteroscedasticity. The heteroscedasticity test was carried out using the Glejtser. If p-value < 0.05, there is a symptom of heteroscedasticity. The results of the heteroscedasticity test are shown in Table 8 below:

Table 8
Heteroscedasticity Test Results

Variable	t Value	p Value	Explanation
Auditor Experience	-0.323	0.749	No Heteroscedasticity
Auditor Work Stress	-0.006	0.995	No Heteroscedasticity
Time Budget Pressure	-0.964	0.343	No Heteroscedasticity

From table 8 above, it can be seen that the results of Heteroscedasticity Test carried out using the Glejtser gives each of independent variables value (p-value) greater than 0,05. Therefore, it can be concluded that the regression model proposed in this research did not occur heteroscedasticity symptoms.

Hypothesis Test

Result of Determination Coefficient (Adjusted R²)

The coefficient of determination R² is used to investigate whether how to explain the difference of one variable through the difference of the second variable. By using the coefficient of determination or R², it can measure the relationship between the independent variable and the dependent variable. The range of R² is 0 to 1. The larger the result, the greater the influence of the independent variable on the dependent variable. The Result of Determination Coefficient (Adjusted R²) can be seen from the table below:

Table 9
Result of Determination Coefficient (Adjusted R²)
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.807 ^a	0.652	0.617	0.287654

a. Predictors: (Constant), Time Budget Pressure, Auditor Experience, Auditor Work Stress

b. Dependent Variable: Audit Quality

From table 9 above, it can be seen that the results of Adjusted R² amounted of 0.617 or 61.7%. Thus, that is the number of percentage of contribution of independent variable, namely: auditor experience, auditor work stress, and time budget pressure. It means that audit quality can be explained by using those variables above, which the value is 61.7%. While for the remaining 38,3% were influenced by other factors that is not mentioned in this research.

Multiple Linear Regression

Table 10

Variable	Regression Coefficient	t-value	Sig.t
Constant	5.320	9.718	0.000
Auditor Experience	0.224	2.224	0.034
Auditor Work Stress	-0.490	-4.402	0.000
Time Budget Pressure	-0.180	-2.295	0.029
R ²	0,652		
Adjusted R ²	0,617		
F	18.700		

As it is seen from the table above, the regression models obtained are as follows:

$$Y = 5,320 + 0,224X_1 - 0,490X_2 - 0.180X_3$$

1. The Constant
If all independent value have value of (0), it means that the value of dependent variable or audit quality is 5.320.
2. The Coefficient of Auditor Experience
Auditor experience variable (X₁) has a positive influence toward audit quality, with a regression coefficient of 0.224 which means that if auditor experience variable increase by 1 (one) unit, the audit quality variable will increase by 0.224, assuming that the other variable is in constant conditions.
3. The Coefficient of Auditor Work Stress
Auditor work stress variable (X₂) has a negative influence toward audit quality, with a regression coefficient of (-0.490) which means that if auditor work stress variable increase by 1 (one) unit, the audit quality variable will decrease by 0.490, assuming that the other variable is in constant conditions.
4. The Coefficient of Time Budget Pressure
Time budget pressure variable (X₃) has a negative influence toward audit quality, with a regression coefficient of (-0.180) which means that if the time budget pressure variable increasing by 1 (one) unit, the audit quality variable will decrease by 0.180, assuming that the other variable is in constant conditions.

Hypothesis Testing Result

The hypothesis testing in this study is using T-Test. The results of the test are as follows:

1. First Hypothesis Testing
In the previous chapter, it has been presented that the first hypothesis is that Auditor Experience has a positive effect toward Auditor Quality. Regression test analysis results showed that the auditor experienced variable's regression coefficient was 0.224 with p-value of 0.000 < 0.05. It means that there was a positive and significant effect of auditor experience towards audit quality, which means that **H1 is supported**.
2. Second Hypothesis Testing
In the previous chapter, it has been presented that the second hypothesis is that Auditor Work Stress has a negative effect toward Audit Quality. The test results with regression analysis showed that the auditor work stress variable's regression coefficient was -0.49 with p-value of 0.000 < 0.05. It means that there was a negative and significant effect of auditor work stress towards audit quality, which means that **H2 is supported**.
3. Third Hypothesis Testing
In the previous chapter, it has been presented that the third hypothesis is that Time Budget Pressure has a negative effect towards Audit Quality. The test results with regression analysis showed that the time budget pressure variable's regression coefficient was -0.18 with p-value of 0.000 < 0.05. It means that there was a negative and significant effect of auditor work stress towards audit quality, which means that **H3 is supported**

5.2 Validation

The Influence of Auditor Experience towards Audit Quality

Based on the result of the t-test from Table 10, it can be seen that the significance value of auditor experience is lower than the significance $\alpha = 5\%$ or $p = 0.034 < 0.05$ or 5%. From the results, it can be said that H1 of the study is supported, which means that auditor experience variable influence audit quality variable significantly. The result of this study is supported by the result of the previous study done by (Kuntari et al., 2017). They stated that the experience of auditor is having a positive and significant effect on audit quality.

The results of this research show that there is a significant influence between auditor experience and audit quality. As we know, auditor experience is one of the crucial things to have as an auditor because the more the auditor's experience, the more the auditor can produce a better judgment or produce audit quality. If the auditor has more experience, they can do the audit effectively and efficiently because they have ever faced some kinds of cases to more likely deal easily with that.

The Influence of Auditor Work Stress towards Audit Quality

As seen from the Table 10, it can be seen that there is a significant relationship between auditor work stress and audit quality because the significance value of auditor work stress is lower than the significance $\alpha = 5\%$ or $p = 0.00 < 0.05$ or 5%. From the result, it can be seen that H2 of this study is supported, which means that variable auditor work stresses influence negatively toward audit quality. The result is also supported by the study done by Sinaga & Sinambela (2013). They stated that there is a negative effect from the relation of auditor work stress and audit quality.

From the result above, it can be seen that there is a negative and significant influence between work stress and audit quality. As we know, auditor work stress could decrease audit quality because if the auditor has a high level of stress, it could lower the audit's performance. Hence, the audit quality also becomes lower. There could be a possibility that the behavior could change because of the stress that happened. If the auditor's stress could be lower, it would be better for the auditor to judge because they can think normally and logically.

The Influence of Time Budget Pressure towards Audit Quality

As seen from the result of the Table 10, it can be seen that there is a significant relation between time budget pressure and audit quality because the significance value of time budget pressure is lower than the significance $\alpha = 5\%$ or $p = 0.29 > 0.05$ or 5%. From the result, it can be seen that H3 of this study is supported, which means that variable time budget pressure influences negatively toward audit quality. The result is also supported by Zam & Rahayu (2015) supported by the study that there is a negative effect from the relation of auditor work stress and audit quality.

The result shows that there is a negative and significant influence between time budget pressure and audit quality. Time budget pressure could affect audit quality because the limited time could make the auditor's judgment blurry. They will do the audit faster because they need to finish the audit quickly to cut many procedures that could decrease the quality of the audit itself. It would be better if the time of the audit is longer but not exceed the time limit. If the time limit is more comprehensive, the auditor could do a better audit because they could follow all the procedures and did not miss any audit procedure to increase the audit quality.

6. Conclusion

This study was conducted to determine the impact of auditor experience, auditor work stress, and time budget pressure on audit quality. This study conclude that auditor experience, auditor work stress, and time budget pressure have significant effect on audit quality. Auditor experience has a positive and significant effect on audit quality. It means that the higher the auditor experience, the higher the audit quality. Whereas, auditor work stress and time budget pressure have a negative and significant effect towards audit quality, meaning that the higher work stress and the higher time budget pressure for the auditor will lower the audit quality, and vice versa.

There are several limitations in this research that should be taken into account for future studies. This study used limited respondents due to pandemic Covid 19 and limited area, i.e. supreme auditor in Yogyakarta. In order to improve the results of future study, for the next further research are recommended to extend the sample of the study and add other independent variable, such as audit independence, task complexity, internal control, and religiosity.

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