

The Effect of Time Budget Pressure, Task Complexity and Professional Commitments on Reducing Audit Quality (RAQ) in Public Accountant Offices

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Abstract

The purpose of the research was to determine the effect of Time Budget Pressure, Task Complexity and Professional Commitment on Reduced Audit Quality in Tangerang and South Tangerang. This research used primary data, and the amount of sample is 81 respondents. The sampling technique used simple random sampling. The data analysis technique used multiple linear regression analysis. The result showed that time budget pressure positively affects reduced audit quality. In comparison, task complexity and professional commitment do not affect reduced audit quality. This research only explains 10,1% of factors influencing reduced audit quality, while the remaining 89,9% is explained by other variables not included in this research model.

Keywords

Reduced Audit Quality, Time Budget Pressure, Task Complexity, Professional Commitment

1. Introduction

Many Public Accounting Firms (KAP) in Indonesia are not possible if there is competition over the provision of services by public accounting firms, so it requires every public accountant to improve their performance to improve the quality of their audits. Audit quality is a condition where an auditor can find and report errors in the audited financial statements (Riny, 2015). The applicable standard is the Public Accountant Professional Standards (SPAP), a guideline for regulating the general standards for auditing public accountants and regulating all matters relating to the assignment and independence in mental attitude. Although in the theory of De Angelo in Saadah (2016) it is stated that audit quality can be seen from the level of auditor compliance in carrying out the various stages that should be carried out in an auditing activity, but the reality is different. More violations have resulted in a decline in audit quality.

In this regard, the quality of auditors is in the public spotlight with the emergence of the phenomenon of Reduced Audit Quality (RAQ) or dysfunctional behaviour carried out by public accountants in Indonesia in recent years. To that end, the Ministry of Finance as the supervisor of the Public Accountant, almost annually issues a Decree on the Suspension of a Public Accountant License. In 2005, 2006, 2008, and 2009. And in 2017 yesterday, a total of 4 Public Accountants were sanctioned with license suspension with various terms, including AP Drs. Arthawan Santika, Ak., MM, CPA for 12 months; AP Hizbullah Husein for 12 months; AP SoetjiptoWirjosoemarto for 12 months; AP Rahardja for 9 months. Most of them had their permits frozen because they did not maintain the audit working papers and did not complete the Independent Auditor's Report with working papers. In addition to the AP Freeze Sanction, the issuance of AP License Revocation Sanctions also occurred in 2017, precisely on April 17. The sanction was given to the Public Accountant Rodi Kartamulja because he did not maintain the general audit services working paper on the financial statements. 720 Independent Auditor Reports were not equipped with working

papers. They did not fully report the number of general audit clients in the 2015 KAP annual report; as many as 225 Reports Independent Auditor. Source: Indonesian Institute of Certified Public Accountants.

The number of violations committed each year raises more attention about how auditors conduct audits. There will be situations where the auditor might make mistakes, irregularities or violations during the assignment, as in the case above. And the irregularities or violations will cause audit quality to decrease. The decline in quality in the audit is interpreted by Coram et al. (2004) in Budiman (2013) as a reduction in quality in conducting audits carried out intentionally by auditors. The reduced quality resulting from the audit process can be affected directly or indirectly. According to Otley and Pierce 1996 in Dharmawan (2015), actions that do not directly reduce audit quality are Underreporting of time (URT) which is a condition where an auditor completes his work by imposing his personal time and is motivated by a desire to avoid or minimize a budget excessive. Whereas behaviours that directly affect the decline in audit quality are Termination of audit procedures, reducing audit steps than they should be done, do not conduct research on accounting principles, Do not seriously review client documents and Accept weak client explanations (Otley and Pierce, 1996a; Malone and Robert, 1996 in Wintari et al., 2015).

Research conducted by Kelley and Margheim (1990) in Kusumastuti (2017) shows that time budget pressure is the auditor's main factor in reducing audit quality. The demand to produce a quality report with a limited time budget becomes a special pressure for an auditor. As revealed by Herningsih (2006: 6) in Anwar (2014) revealed, Time budget pressure is a condition where the auditor is required to make efficiency over the time budget that has been prepared, or there are time restrictions in a very tight budget. Time-depressed auditors must be able to prioritize actions that can save audit time. Therefore, the auditor is expected to minimize his audit steps and procedures and tend to accept weak client explanations to trust the audit client more than he can account for (Svanstrom, 2015). Such a situation becomes a challenge for auditors because they are required to produce quality audit reports in a limited time budget and the increasing complexity of the task. The quality of one's performance will be greatly influenced by the demands of the task that must be faced. The higher the time budget pressure and the complexity of the tasks assigned to the auditor, the lower the quality of the assumptions it assumes.

The number of tasks that the auditor must complete is also an effect of the decline in audit quality. In the audit process, the diversity of tasks and task difficulties will make the audit process very complex, affecting the quality of the audit itself (Anugerah and Akbar, 2014). Individual perceptions of the complexity of the task vary. Some individuals find the task easy but difficult for others. However, the complexity of the task is not always associated with negative things. Libby & Lipe's research results in Rustiarini (2013) stated that the complexity of the task could be one of the factors to motivate auditors to improve the quality of their work. This depends on how each auditor's perception. Auditors who have a persistent nature and are willing to learn will assume that these tasks can increase their knowledge and experience. Conversely, suppose the auditor has the perception that the existence of complex tasks will create stress and pressure. In that case, the auditor will also find it difficult to complete his tasks according to applicable quality standards, so audit quality will decrease.

Another variable to be investigated is the auditor's commitment to his profession. According to Andani and Mertha (2014), professional commitment can be interpreted as a person's involvement and intensity in a particular profession. Professional commitment is also an important factor influencing auditor behaviour in dealing with ethical issues. As expressed by Copur (1990) in Yunianto and Astuti (2013), the existence of professional commitment causes professionals to feel more comfortable associating themselves with their professional organizations in carrying out their duties, and they also want to obey professional norms, rules, and codes of ethics. In solving the problems, they face. In a professional association, a high level of commitment can be realized by the level of quality work and guarantees the success of the tasks they face (Yunianto and Astuti, 2013). Therefore, professional commitment is very important for the public accounting profession. The public accounting profession plays a very important social role. To that end, the auditor must be able to increase his potential, responsibility and pay attention to the quality of the audit he will be given to restore confidence in the community.

The problems to be examined in this study are:

- a. Does time budget pressure positively affect the decline in audit quality?
- b. Does the complexity of the task positively affect the decline in audit quality?
- c. Does professional commitment negatively affect the decline in audit quality?
- d. Which independent variable between audit time budget pressure, task complexity, and professional commitment has the most dominant influence on audit quality deterioration?

2. Hypothesis Development

2.1 The Effect of Time Budget Pressure on Audit Quality Decrease

The time budget is needed to determine the cost of quality and measure the effectiveness of the auditor's performance in the control system at the Public Accounting Firm (KAP). But often, the time budget is not realistic with the work to be done (Putra, 2013). Sometimes the pressure is needed to encourage auditors to work more efficiently, but excessive pressure will also lead to dysfunctional behaviour that causes audit quality to decline. According to the results of the study by Diana et al. (2016), a tight time budget pressure in completing audit tasks will cause the auditor to feel depressed and stressed. The impact is on the auditor's performance. The auditor sometimes ignores some audit procedures because of the limited time needed to complete the audit task. This can encourage auditors to conduct deviant behaviour, namely the behaviour of audit quality deterioration. Likewise, the results of a study conducted by Wintari et al. (2015) suggested that the higher the perceived time pressure would increase the decline in audit quality. Based on the description above, the hypotheses developed are:

H1: Time budget pressure positively affects the decline in audit quality.

2.2 The Effect of Task Complexity on Audit Quality Decrease

The complexity of the audit is based on the individual's perception of the difficulty of a task (Dewi and Wirasadena, 2015). The complexity that arises because of the increasing level of difficulty and variability in auditing tasks indicates the cause of the decline in audit quality. In attribution theory, task complexity is defined as an external factor in reducing audit quality. Where with the number and difficulty of a task, it will make the auditor stressed and unfocused in doing his work, so it is difficult to complete the work in accordance with the specified quality standards. The results of a study conducted by Dewi and Wirasadena (2015) found that task complexity has a positive effect on dysfunctional audit behaviour. This shows that the higher the complexity of the task, the level of auditor acceptance of dysfunctional audit behaviour will also be higher, resulting in decreased audit quality and vice versa. Based on these results, the hypotheses put forward are as follows:

H2: Task complexity has a positive effect on declining audit quality.

2.3 The Effect of Professional Commitment to Decrease in Audit Quality

Professional commitment is an important element in the world of work because with a commitment to a person will affect the success of his work (Yunianto and Astuti, 2013). According to Luthan (2011) in Alkautsar (2014), auditors with strong professional commitments have a higher intention to report dubious actions than auditors with low professional commitments. And even a strong commitment will avoid behaviour that could potentially damage the image of his profession. Previous research conducted by Wintari et al. (2015) revealed that professional commitment negatively affects the behaviour of audit quality deterioration. If the auditor's professional commitment is increasingly high, then the possibility of the auditor performing a decrease in audit quality behaviour is smaller. In addition, research conducted by Diana et al. (2016) shows that professional commitment influences the behaviour of audit quality decline. Based on the description above, the following hypothesis is formulated:

H3: Professional commitment has a negative effect on the decline in audit quality.

3. Research Methods

This study uses primary data from respondents' answers to questionnaires distributed to public accounting firms (KAP) located in Tangerang and South Tangerang. The population used in this study is the auditor who works in the Public Accountant Firm in Tangerang and South Tangerang, with a total of 19 public accounting firms. The writer can choose the sample to be studied from the selected population. The sample is part of the amount owned by the population (Sugiyono, 2017: 81). While the sampling technique used is simple random sampling. The technique was chosen because each member of the population had the same freedom and opportunity to be selected as a sample. The sample used in this study is an auditor who works at a Public Accountant Office in Tangerang and South Tangerang who can provide information related to this research. The sample in this study was 86 respondents.

The variables in this study are time budget pressure, task complexity and professional commitment as independent variables and a decrease in audit quality as the dependent variable. Time budget pressure is operationalized by measuring how often respondents feel pressure arising from the time budget that has been provided in the conduct of audit activities consisting of 9 statements and measured on a 5-point Likert scale. The complexity of the task is operationalized with the difficulty of the task and the structure of the task. The measurement of task complexity uses a 5-point Likert scale, starting with the number 1, indicating the answer strongly disagrees, to the number 5, indicating the answer strongly agrees. The professional commitment variable is operationalized with effective,

continuous, and normative professional commitment. The measurement uses a 5-point Likert scale. Operationalization of audit quality deterioration is carried out by measuring how often respondents take various actions that can reduce the effectiveness of audit evidence during the implementation of audit activities. The measurement technique used to measure respondents' answers uses a 5-point Likert scale. The analytical tool used in this study was using the SPSS (Statistical Program for Social Science) program. The analysis in this study uses multiple regression analysis techniques, which aim to examine the relationship of the influence of one variable on another variable with an interval scale.

4. Result and Discussion

4.1 Validity and Reliability Test

4.1.1 Validity Test

A validity test is used to measure the validity or validity of a questionnaire. Whether the question really can measure what you want to measure (Ghozali, 2016). Testing is done using Bivariate Pearson correlation. The criteria used to determine the validity of the statement used in this study is to compare the value of the r-count with the r-table, the significance level of 5%.

1. If $r \text{ count} \geq r \text{ table}$, the question items are declared valid.
2. If $r \text{ count} \leq r \text{ table}$, the question items are declared invalid.

With a sample of 86 respondents with a significance level of 5% ($df = 86-2 = 84$), the r table value obtained was 0.212. Based on the validity test of 37 questions, there is an invalid question, with the calculated r -value in the time budget pressure variable less than the r table value. So that one question was excluded or not included in the next test, and the remaining 36 questions were included in the next test.

4.1.2 Reliability Test

According to Sugiyono (2017: 121), a reliable instrument is an instrument that, if used several times to measure the same object, will produce the same data. In other words, it has consistent results when used multiple times. Testing is done using Cronbach's. Alpha Instrument results are reliable if Cronbach's Alpha value is greater than 0.60. The reliability test results from SPSS 24 show that Cronbach's alpha value of the four variables is greater than 0.60. This shows that all items of the variables X1, X2, X3, and Y on this questionnaire are reliable to be carried out to the next test.

4.2 Classic Assumption Test

4.2.1 Normality Test

The normality test aims to test whether, in the regression model, confounding or residual variables have a normal distribution (Ghozali, 2016: 154). In this study, researchers used the normality test with the Kolmogorov-Smirnov One-Sample method, where normality can be detected by looking at the Asymp. Sig value > 0.05 . With the following conditions for decision making:

- If, sig. $> 0,05$, then the data distribution is normal
- If, sig. $< 0,05$, then the data distribution is not normal.

Based on the results of normality tests that have been carried out, the Asymp.Sig values are obtained. (2-tailed) of .200. This value meets the sig. > 0.05 , it can be stated that the data is normally distributed so that it is used for further testing.

4.2.2 Multicollinearity Test

Multicollinearity testing is performed to detect symptoms of correlation between one independent variable with another independent variable. In this study, a multicollinearity test was performed by looking at the Tolerance and Variance Inflation Factor (VIF) value. Multicollinearity occurs when the Tolerance value ≤ 0.10 or the VIF value ≥ 10 (Ghozali, 2016).

Table 1. Multicollinearity Test

Coefficients ^a		
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Time Budget Pressure	.961	1.041
Task Complexity	.870	1.149
Professional Commitment	.891	1.123
a. Dependent Variable: Audit Quality Decline		

Based on the test table 1, each variable has a tolerance value of more than 0.10 and a VIF value of less than 10 in all variables used in the study. It is said that there is no multicollinearity among the independent variables studied.

4.2.3 Heteroscedasticity Test

The heteroscedasticity test aims to test whether, in the regression model, there is an unequal variance from the residuals of one observation to another (Ghozali, 2016: 134). In this study, researchers used the glacier test. Glejser test can be seen from the significance value. If the significance is greater than 5% (0.05), it can be concluded that the regression model does not contain heteroscedasticity.

Table 2. Heteroscedasticity Test

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	.165	.163		1.009
	Time Budget Pressure	-.045	.065	-.077	.489
	Task Complexity	-.110	.081	-.158	.179
	Professional Commitment	.056	.082	.079	.496
a. Dependent Variable: RES2					

The table 2 above shows that the independent variables X1, X2, and X3 have significance values above 0.05. So it can be concluded that this regression model is free from heteroscedasticity so that it can proceed to further testing.

4.3 Hypothesis Testing

4.3.1 Determination Coefficient Test (R^2)

Table 3. Determination Coefficient Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.364 ^a	.132	.101	.06281
a. Predictors: (Constant), Professional Commitment, Time Budget Pressure, Task Complexity				
b. Dependent Variable: Audit Quality Decline				

This shows that 10.1% of the variation in audit quality decline (Y) can be explained by the variable time budget pressure (X1), task complexity (X2) (table 3), and professional commitment (X3), while the remaining 89.9% (100-10.1%) explained by other variables outside the variables used in this study.

4.3.2 F Statistics Test

Table 4. F Statistics Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.049	3	.016	4.169	.008 ^b
	Residual	.324	82	.004		
	Total	.373	85			
a. Dependent Variable: Audit Quality Decline						
b. Predictors: (Constant), Professional Commitment, Time Budget Pressure, Task Complexity						

Based on the F test table 4 shows that the significance level of 0.008 is less than 0.05, so it can be concluded that time budget pressure, task complexity, and professional commitment have a joint or simultaneous effect on the decline in audit quality.

4.3.3 TStatistics Test

Table 5. T Statistics Test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.348	.282		1.233	.221
Time Budget Pressure	.254	.113	.237	2.256	.027
Task Complexity	.231	.140	.181	1.643	.104
Professional Commitment	.129	.142	.100	.914	.363
a. Dependent Variable: Decline in Audit Quality					

Based on the T-Test results table 5, it appears that the level of significance for the variable time budget pressure (X1) is 0.027, smaller than 0.05. it can be concluded that the time budget pressure variable partially influences the audit quality decrease variable (Y). As for the variable task complexity (X2) and professional commitment (X3), each has a significant level of 0.104 and 0.363, which means greater than 0.05. This shows that the task complexity (X2) and professional commitment (X3) variables have no partial effect on the audit quality reduction variable (Y).

4.3.4 Equation of Multiple Linear Regression Analysis

The analysis of multiple regression equations aims to explain the relationship between the influence of independent variables with the dependent variable in a study. Following below are the equations of the multiple linear regression model in this study (table 6):

Table 6. Equation of Multiple Linear Regression Analysis

Variable	Beta coefficient	Sig	Information
Constant	0,348		
Time Budget Pressure (X ₁)	0,254	0,027	Has effect
Task Complexity (X ₂)	0,231	0,104	No effect
Professional Commitment (X ₃)	0,129	0,363	No effect

Based on the results obtained from the regression coefficients above, a regression equation can be made as follows:

$$Y = 0,348 + 0,254 X_1 + 0,231 X_2 + 0,129 X_3$$

- 1) The constant value is 0.348 which means that if all the independent variables are 0 or constant, then the independent variables outside the model will still make the audit quality decrease increase by 0.348.
- 2) The value of the beta coefficient for the Time Budget Pressure variable has a positive value of 0.254. The significance level of $0.024 < 0.05$ shows that time budget pressure has a positive effect on the decline in audit quality.
- 3) The beta coefficient value for the Task Complexity variable has a positive value of 0.231 with a significance level obtained of $0.104 > 0.05$. This shows that the complexity of the task does not affect the decline in audit quality produced by auditors of the Public Accounting Firm (KAP) in the Tangerang and South Tangerang regions. These conditions indicate that auditors in the area have understood and clearly understood their respective duties in completing their work in a professional manner and the existence of team making in each audit assignment to ease audit work.
- 4) The beta coefficient value for the Professional Commitment Variable has a positive value of 0.129 with a significance level of $0.363 > 0.05$. This shows that professional commitment does not affect the decline in audit quality. This result is because most respondents have a long service life for accountants. The existence of alternative opportunities for other professions makes the majority of junior auditors who have work experience with a span of 1-2 years not fully committed to the profession they run.

It was concluded that among all the independent variables, the size of the board of directors and the capital adequacy ratio had no effect in predicting financial difficulties. It is recommended that companies that are experiencing financial difficulties should make improvements to their performance better.

5. Conclusion and Suggestion

From the results of research and discussion used in accordance with the objectives of the hypothesis conducted by multiple regression analysis, the following conclusions can be drawn:

1. Time Budget Pressure influences Audit Quality Decrease. From the results of tests that have been done, the first hypothesis can be accepted with a significance value of $0.024 < 0.05$, which means Time Budget Pressure has a positive influence on the decline in audit quality. This means that the higher the Time Budget Pressure perceived by the auditor, the higher the auditor's tendency to take actions that can reduce audit quality.
2. The complexity of the task does not affect the Decrease in Audit Quality. From the results of tests that have been done, the second hypothesis is rejected because the significance value is $0.104 > 0.05$. It is possible that this could happen because auditors in the Tangerang and South Tangerang regions have a clear understanding of the work they are doing and the existence of a team that is present in every audit assignment so that it can help ease audit work.
3. Professional Commitment does not affect Audit Quality Decrease. From the results of tests that have been done, the third hypothesis is rejected because the significance value is $0.914 > 0.05$. This happens because the majority of respondents are junior auditors who have only 1-2 years of experience and are not fully committed to their profession. Therefore, the level of professional commitment does not affect the auditor in taking actions that can reduce audit quality.
4. The most dominant variable in decline in audit quality is Time Budget Pressure. Judging from the results of the regression test, obtained standardized beta coefficients of 0.237.

During the research process, there were some limitations. The limitations in this study are:

1. The results of the study only reflect the condition of auditors in the Tangerang and South Tangerang regions.
2. The number of respondents is less varied. With the majority of respondents being junior auditors who only have 1-2 years of audit experience, they are only able to measure the perception of junior auditors.
3. This study did not conduct a pilot study due to time constraints, so there is one question that is not valid.
4. This study only uses three independent variables, where the three variables can only explain 10.1% of the factors that can reduce audit quality so that the remaining 89.9% is explained by other variables that have not been examined in this study.

Based on the conclusions above and the limitations that exist in this study, the suggestions that can be given in this study are:

1. The next researcher is expected to be able to increase the number of respondents, which may be obtained by sending a non-physical questionnaire, which is distributing questionnaires online using google docs, so that it can expand the sample area and can save time and money.
2. Researchers can then be conducted in other areas besides Tangerang and South Tangerang so that they can give different results.
3. The researcher can then expand the types of respondents used, such as senior auditors, supervisors, managers or even partners, so that there are variations in position, with a minimum of 3 years of work experience as a research respondent.
4. The next researcher is expected to add other variables that are not included in this study so that they can find out the possibility of other factors that can affect the decline in audit quality, such as locus of control, audit risk, materiality, organizational commitment, and so forth as well as increasing the choice of the type of assignment criteria in the questionnaire so that it can find out the type of industry that is done by each of the KAP.

Below are some suggestions for the Public Accounting Firm:

1. The Public Accounting Firm should be able to consider the time budget that will be set for each audit assignment so as not to encourage the auditor to take actions that can reduce audit quality.
2. Accountants should be able to continue to improve and maintain their professional attitude in each assignment so that the quality of the resulting audit is good, and of course, public trust in public accounting firms can also be increased.

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Biography

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