



Does Time Budget Pressure Moderate the Determinant Factor of Audit Quality?

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ABSTRACT

The objective of this study is to empirically analyze the impact of work-life balance, turnover intention, and workload on audit quality. Additionally, the study aims to examine the moderating effect of time budget pressure on the relationship between work-life balance, turnover intention, workload, and audit quality. The research population comprised 81 active Public Accounting Firms based in South Jakarta. The sample consisted of 159 auditors selected through simple random sampling. Statistical analysis was conducted using Smart PLS version 4.1.0.0. The findings of the study are as follows: (1) Work-life balance positively impacts audit quality. (2) Turnover intention negatively impacts audit quality. (3) Workload positively impacts audit quality. (4) Time budget pressure does not moderate the relationship between work-life balance and audit quality. (5) Time budget pressure does not moderate the relationship between turnover intention and audit quality. (6) Time budget pressure does not moderate the relationship between workload and audit quality. This research suggests that future studies could explore other moderating variables besides time budget pressure. Additionally, auditors and Public Accounting Firms can utilize these findings to implement work-life balance strategies, manage turnover rates, and enhance skills to manage workload effectively.

INTRODUCTION

Auditing involves gathering and assessing evidence related to information to determine and report the extent to which the information in the financial statements aligns with established criteria (Arens, 2022). During the audit process, auditors face the risk of failing to detect material misstatements that could influence the audit opinion. (CRMS, 2018).

Public Accounting Firms (KAP) are obligated to produce high-quality audit reports (Yatimah et al., 2022). However, they often face pressures that can lead auditors to compromise the quality of their audits. Auditors are expected to deliver high-quality audits capable of detecting and disclosing material misstatements in clients' financial statements. To effectively identify misstatements, auditors need to maintain a high level of concentration, which can diminish when there is an imbalance between work and personal life.

Despite the requirement for auditors to produce high-quality audits, there are still instances of audit failures in Indonesia. One such case involved KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan (a member of BDO International), where misstatements were found in PT Garuda Indonesia Tbk's (GIAA) 2018 Annual Financial Report.

Fisher (2001) defines work-life balance as an individual's effort to balance multiple roles they are engaged in. Research by Rini, et al. (2020) and Juliantini, et al. (2019) found a positive relationship between work-life balance and auditor performance, which in turn enhances audit quality.

Turnover intention refers to an individual's intent to seek employment opportunities elsewhere without having taken any concrete steps yet (Ameen, et al., 1995). This intention can lead to dysfunctional behavior, thereby reducing audit quality (Rindawan, 2018).

Additionally, workload is defined by the number of hours worked and the number of clients handled by employees (Shirom, 2010). According to research by Ege, et al. (2022), during peak seasons, auditors face heavy workloads, which negatively impacts audit quality.

With the background description above, the researcher intends to conduct research entitled "Does Time Budget Pressure Moderate the Determinant Factor of Audit Quality?"

THEORETICAL REVIEW

Time Budget Pressure

Time budget pressure is an external factor that can lead auditors to engage in detrimental behaviors during an audit, such as manipulating audit time records (Broberg et al., 2017). Research by Saputro & Mappanyukki (2022) and Haeridistia & Fadjaranie (2019) indicates that time budget pressure negatively impacts audit quality. Additionally, studies by Nehme et al. (2016), Giovanni (2022), and Dewi & Jayanti (2021) demonstrate that time budget pressure can moderate the effects of work-life balance, turnover intention, and workload on audit quality.

Audit Quality

Audit quality refers to the degree to which an audit is conducted in line with established standards, ensuring that disclosures are made in accordance with generally accepted accounting principles and are free from material misstatements, whether due to error or fraud. (Fahrurroji et al., 2022).

METHODOLOGY

This research employs quantitative methods to examine the influence of independent variables on the dependent variable. The variables studied are Work-Life Balance (X1), Turnover Intention (X2), Workload (X3), Time Budget Pressure (Z), and Audit Quality (Y). The population consists of 81 active Public Accounting Firms located in South Jakarta, with the assumption that each firm allows 5 auditors to participate, resulting in a total population of 405 auditors. The sample size is determined using the formula proposed by Hair, et al. (2017), which involves multiplying the number of indicators by 5, yielding a sample size of 120. The sampling technique used is probability sampling with a simple random sampling approach. Primary data is collected through a questionnaire distributed directly to Public Accounting Firms in South Jakarta. Variables are measured using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The study proposed the following hypotheses as a theoretical review below (see Figure 1):

H1: Work-life balance has an impact on audit quality.

H2: Turnover intention has an impact on audit quality.

H3: Workload has an impact on audit quality.

H4: Time budget pressure moderates the influence of work-life balance on audit quality.

H5: Time budget pressure moderates the influence of turnover intention on audit quality.

H6: Time budget pressure moderates the influence of workload on audit quality

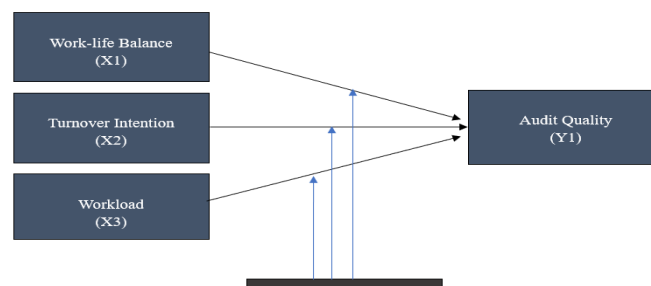


Figure 1. Theoretical Review

Data analysis in this research was conducted using Smart PLS 4.1.0.0 and involved three stages: outer model testing, inner model testing, and hypothesis testing. The outer model test includes a convergent validity test, where a variable is considered valid if it has a loading factor value greater than 0.70; a discriminant validity test, where a variable is deemed valid if it has an Average Variance Extracted (AVE) value greater than 0.50; and a reliability test, where a variable is considered reliable if it has Cronbach's alpha and composite reliability values

greater than 0.70 (Ghozali & Latan, 2015). The inner model test evaluates the R-Square value and assesses the Goodness of Fit Structural Model. Hypothesis testing is performed by examining the P-value and T-statistic values for each relationship between variables.

Moderation analysis utilizes Moderated Regression Analysis (MRA), a specific form of multiple regression that incorporates interaction terms (products of two or more independent variables) into the regression equation (Sayyida & Anekawati, 2012).

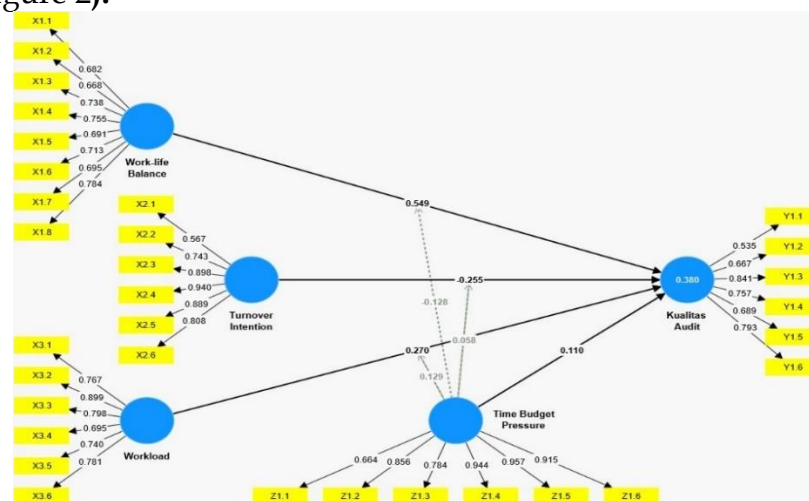
RESULTS

This study examines the impact of work-life balance, turnover intention, and workload on audit quality, with time budget pressure serving as a moderator. The unit of analysis consists of auditors employed at Public Accounting Firms (KAP) in South Jakarta. Using probability sampling via a simple random sampling method, the study analyzed 159 auditor samples from KAP South Jakarta.

Data collection involved distributing hard-copy questionnaires to auditors working at Public Accounting Firms located in South Jakarta, conducted between December 4, 2023, and December 22, 2023.

Outer Model Testing

The measurement model is employed to establish the connections between variables using research indicators. This model verifies the validity of indicators for latent variables and illustrates the relationships among each latent variable: work-life balance, turnover intention, workload, time budget pressure, and audit quality (see Figure 2).



Source: Processed data Smart PLS 4.1.0.0

Figure 2. SEM PLS Algorithm Result

Convergent Validity Testing

The validity test assesses whether a research questionnaire is reliable. It involves calculating the correlation of each research variable, based on the principle that measurements of constructs should exhibit strong correlations.

Convergent validity testing examines the loading factor value for each indicator to determine if they are sufficiently correlated (see Table 1):

Table 1. Convergent Validity Testing Results

No.	Variable	Indicator	Outer loadings	Note
1	Work-life Balance	X1.3	0.749	Valid
		X1.4	0.829	Valid
		X1.6	0.707	Valid
		X1.8	0.839	Valid
2	Turnover Intention	X2.2	0.841	Valid
		X2.3	0.941	Valid
		X2.4	0.945	Valid
		X2.5	0.898	Valid
		X2.6	0.738	Valid
3	Workload	X3.1	0.762	Valid
		X3.2	0.917	Valid
		X3.6	0.803	Valid
4	Audit Quality	Y1.3	0.873	Valid
		Y1.4	0.815	Valid
		Y1.6	0.860	Valid
5	Time Budget Pressure	Z1.2	0.858	Valid
		Z1.3	0.775	Valid
		Z1.4	0.947	Valid
		Z1.5	0.967	Valid
		Z1.6	0.910	Valid

Source: Processed data Smart PLS 4.1.0.0

Table 1 above indicates that each indicator has a loading factor value exceeding 0.70, indicating their validity.

Discriminant Validity Testing

Discriminant validity testing utilizes the Average Variance Extracted (AVE) value. A variable is considered valid if its AVE value exceeds 0.50. Below are the calculated AVE results for each variable:

Table 2. AVE Testing Results

Variable	Result
Audit Quality	0,722
Work-life Balance	0,613
Turnover Intention	0,767
Workload	0,689
Time Budget Pressure	0,799
Moderation of Work-life Balance	1,000

Moderation of Turnover Intention	1,000
Moderation of Workload	1,000

Source: Processed data Smart PLS 4.1.0.0

From Table 2 above, it is evident that all variables exhibit an Average Variance Extracted (AVE) value exceeding 0.50. This indicates that 50% or more of the variance in the indicators can be accounted for, confirming that the variables satisfy discriminant validity.

Reliability Testing

Reliability tests assess the precision, consistency, and accuracy of an instrument in measuring a construct (Ghozali & Latan, 2015). Construct reliability is evaluated using two criteria: Cronbach's Alpha and Composite Reliability. The values of Cronbach's Alpha and Composite Reliability processed with Smart PLS are presented below:

Table 3. Reliability Testing Results

Variable	Cornbach's Alpha	Composite Reliability
Audit Quality	0,808	0,814
Work-life Balance	0,791	0,824
Turnover Intention	0,939	0,815
Workload	0,814	0,937
Time Budget Pressure	0,944	1,087
Moderation of Work-life Balance	1,000	1,000
Moderation of Turnover Intention	1,000	1,000
Moderation of Workload	1,000	1,000

Source: Processed data Smart PLS 4.1.0.0

Inner Model Testing

The Inner Model test assesses the reliability of estimates for all latent variables or constructs. In evaluating a structural model with PLS, initial focus is placed on the R-Square value as an indicator of predictive strength. R-Square values of 0.75, 0.50, and 0.25 indicate strong, moderate, and weak models respectively (Ghozali & Latan, 2015). The results of the R-Square value test conducted using Smart PLS are presented below:

Table 4. R-Square Testing Result

Variable	R-Square	R-Square Adjusted
Audit Quality	0,338	0,307

Source: Processed data Smart PLS 4.1.0.0

From Table 4, it is evident that the R-Square value is 0.307, categorizing it within the moderate model group. This indicates that 30.7% of audit quality is influenced by work-life balance, turnover intention, workload, and moderated

by time budget pressure, while the remaining 69.3% is influenced by other factors.

Next, the Goodness of Fit Structural Model is evaluated using the predictive relevance value (Q2). Q2 ranges from 0 to 1, where values closer to 1 indicate a better model fit. The Q-Square values for each endogenous variable in this study are calculated as follows:

$$Q2=1 - (1 - R1^2)$$

$$Q2=1 - (1 - 0,095)$$

$$Q2=1 - (0,905)$$

$$Q2= 0,095$$

Based on the computed results above, the predictive relevance value is 0.095, equating to 9.5%. This indicates that 9.5% of the variance in the audit quality variable (dependent variable) is explained by the variables included in this study. Therefore, the model is considered to have significant predictive relevance.

Hypothesis Testing Results

Hypothesis testing employs bootstrapping calculations in the Moderated Regression Test (MRA) to generate Path Coefficient Direct Effects. In Smart PLS 4.1.0.0, hypotheses are tested using the bootstrapping feature under the following conditions:

- a. If the t-value exceeds the critical t-value (1.96) and the p-value is less than 0.05, the hypothesis is accepted.
- b. If the t-value is less than the critical t-value (1.96) or the p-value is greater than 0.05, the hypothesis is rejected.

Table 5. Hypothesis Testing Results

	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T-Statistics</i>	<i>P-Values</i>
Work-life Balance → Audit Quality	0,535	0,528	0,055	9,691	0,000
Turnover Intention → Audit Quality	-0,244	-0,224	0,114	2,145	0,032
Workload → Audit Quality	0,283	0,241	0,140	2,027	0,043
Moderation Work-life Balance → Audit Quality	-0,103	-0,092	0,083	1,241	0,215
Moderation Turnover Intention → Audit Quality	0,024	0,031	0,089	0,266	0,790
Moderation Workload → Audit Quality	0,144	0,108	0,098	1,471	0,141

Source: Processed data Smart PLS 4.1.0.0

Based on Table 5 above, the first hypothesis has a t-statistic value of 9.691, which exceeds 1.96 ($9.691 > 1.96$), and the p-value is less than 0.05 ($0.000 < 0.05$), therefore H1 is accepted. The second hypothesis has a t-statistic value of 2.145, which is greater than 1.96 ($2.145 > 1.96$), and the p-value is less than 0.05 ($0.032 < 0.05$), so H2 is accepted.

The third hypothesis has a t-statistic value of 2.027, which is less than 1.96 ($2.027 < 1.96$), but the p-value is still less than 0.05 ($0.043 < 0.05$), so H3 is accepted. However, the fourth hypothesis has a t-statistic value of 1.241, which is less than 1.96 ($1.241 < 1.96$), and the p-value is greater than 0.05 ($0.215 > 0.05$), so H4 is rejected.

The fifth hypothesis has a t-statistic value of 0.266, which is less than 1.96 ($0.266 < 1.96$), and the p-value is greater than 0.05 ($0.790 > 0.05$), so H5 is rejected. Lastly, the sixth hypothesis has a t-statistic value of 1.471, which is less than 1.96 ($1.471 < 1.96$), and the p-value is greater than 0.05 ($0.141 > 0.05$), so H6 is rejected.

The Influence of Work-life Balance on Audit Quality

Based on the findings of hypothesis testing, work-life balance positively impacts audit quality. This implies that a better balance between an auditor's work and personal life correlates with higher-quality audit outcomes, characterized by the auditor's ability to detect material misstatements.

These results align with prior studies by Juliantini, et al. (2019) and Rini, et al. (2020), which also found a positive relationship between work-life balance and auditor performance, contributing to improved audit quality. Additionally, research by Khavis & Krishnan (2021) and Ahmada (2021) suggests that maintaining a good work-life balance is associated with enhanced audit quality.

These findings underscore the importance for organizations and Public Accounting Firms to prioritize work-life balance in order to enhance the quality of audits they produce.

The Influence of Turnover Intention on Audit Quality

Based on the results of hypothesis testing, turnover intention negatively affects audit quality. This means that higher turnover intention among auditors is associated with lower-quality audits.

Research by Rindawan (2018) and Ma, et al. (2022) indicates that turnover intention leads to dysfunctional behavior, which can diminish audit quality. Similarly, Linden, et al. (2022) and Nouri & Parker (2020) have found a negative relationship between employee turnover and audit quality, highlighting that excessive turnover can significantly undermine audit quality compared to expected turnover levels. Conversely, research by Kustinah (2017) and Hegazy, et al. (2023) suggests no significant influence between turnover intention and audit quality.

The desire to change jobs divides an individual's focus between meeting work demands and seeking alternative employment opportunities. In this study, turnover intention impairs auditors' ability to deliver high-quality audits, particularly in detecting material misstatements.

These implications underscore the importance for organizations and Public Accounting Firms to address factors contributing to auditor turnover intention, as it directly impacts the quality of audits produced.

The Influence of Workload on Audit Quality

Based on the results of hypothesis testing, workload positively influences audit quality. This means that as an auditor's workload increases, their ability to detect material misstatements improves.

This finding is supported by research conducted by Sari & Darya (2020) and Manullang (2018), which asserts that workload has a positive impact on audit quality. Similar conclusions were drawn by Rizky & Astuti (2023), Nagy, et al. (2023), and Mintz, et al. (2023), indicating that auditors can maintain high-quality work even under heavy workloads, such as during peak seasons. This suggests that increased workload does not compromise auditors' ability to identify misstatements or diminish the quality of audits produced.

These implications suggest that organizations and Public Accounting Firms should continue to emphasize training related to professionalism and the auditor's code of ethics. This approach aims to enhance auditor performance, ensuring that workload does not adversely affect the quality of audits.

Moderation of Time Pressure on the Influence of Work-Life Balance on Audit Quality

The results of the hypothesis test indicate that time budget pressure does not moderate the relationship between work-life balance and audit quality. In other words, time budget pressure does not strengthen nor weaken the impact of work-life balance on audit quality; it functions solely as an independent variable.

Prior to testing time budget pressure as a moderating variable, the research initially found that work-life balance positively influences audit quality. However, with the addition of time budget pressure as a moderator, the hypothesis testing shows that time budget pressure does not alter the relationship between work-life balance and audit quality.

These findings are supported by research conducted by Puspita, et al. (2023) and Ahmad, et al. (2023), which similarly concludes that time budget pressure does not moderate the influence of work-life balance on audit quality. Other studies by Su'daa (2023) and Zainudin, et al. (2021) also suggest that time budget pressure acts independently and does not moderate its effect on the dependent variable.

The existence of a tight time budget within an audit period does not significantly impact the work-life balance of auditors, as they are able to effectively manage the allocated time. This contrasts with research by Putra & Wirakusuma (2022) and Ahlberg & Hult (2021), which argues that tight time budgets lead auditors to prioritize work over personal and family life.

These research implications underscore the need for appropriate time budgets in audit assignments, as time budget pressure does not influence the relationship between work-life balance and audit quality.

Moderation of Time Pressure on the Influence of Turnover Intention on Audit Quality

The results of the hypothesis testing indicate that time budget pressure does not moderate the impact of turnover intention on audit quality. In other words, time budget pressure does not enhance or diminish the influence of turnover intention on audit quality; it functions solely as an independent variable.

Prior to testing time budget pressure as a moderating variable, the research found that turnover intention negatively affects audit quality. However, when time budget pressure was introduced as a moderator, the hypothesis testing revealed that time budget pressure does not affect the relationship between turnover intention and audit quality. These findings contrast with research by Nehme, et al. (2016), which suggested that time budget pressure leads to turnover intention, thereby reducing audit quality.

In practice, auditors operate within agreed-upon timelines with clients, which include allocated time for completing audit processes. Auditors are expected to meet these deadlines, and tighter time constraints can increase stress. However, the presence of time pressure does not significantly influence auditors' intentions to seek other job opportunities. This is because auditors maintain commitment and professionalism in their work.

The implication of these research findings is that time budget pressure faced by auditors does not alter the relationship between turnover intention and audit quality. Therefore, appropriate time budgets are necessary for audit assignments to ensure optimal audit quality.

Moderation of Time Pressure on the Influence of Workload on Audit Quality

The results of the hypothesis testing indicate that time budget pressure does not moderate the influence of workload on audit quality. In other words, time budget pressure does not amplify or diminish the impact of workload on audit quality; it functions independently as a variable.

Prior to testing time budget pressure as a moderating variable, the research established that workload positively influences audit quality. However, incorporating time budget pressure as a moderator showed no significant effect on the relationship between workload and audit quality.

These findings align with previous research by Aswar, et al. (2021), Wiguna, et al. (2019), Dewata, et al. (2021), and Sari, et al. (2021), which similarly found that time budget pressure does not moderate the relationship between workload and audit quality. Conversely, research by Puspita, et al. (2023) and Dewi & Jayanti (2021) suggests that tight time budgets can pressure auditors to rush audit procedures due to discrepancies between allocated and required time, potentially leading to stress and dysfunctional behavior.

The implications of these findings underscore the need for appropriate time budgeting in auditing practices to ensure that workload does not adversely affect audit quality.

CONCLUSIONS

The objective of this study is to investigate the effectiveness of audit quality determinants in influencing the overall audit quality, with a specific focus on variables such as work-life balance, turnover intention, and workload. Through a comprehensive analysis and discussion presented in the sub-chapter discussion, several conclusions can be drawn:

1. Work-life balance positively impacts audit quality.
2. Turnover intention negatively affects audit quality.
3. Workload positively influences audit quality.
4. Time pressure does not moderate the relationship between work-life balance and audit quality.
5. Time pressure does not moderate the relationship between turnover intention and audit quality.
6. Time pressure does not moderate the relationship between workload and audit quality.

RECOMMENDATIONS

To achieve high audit quality, it is essential to prioritize proper work-life balance within Public Accounting Firms (KAP), address auditor turnover intentions effectively, and enhance skills in managing workload. This research is based on primary data responses, which may have limitations in accurately reflecting real-world conditions. Additionally, the study is constrained by a small sample size, particularly in assessing audit quality concerning variables. The findings of this study provide valuable insights for further research into work-life balance, turnover intention, workload, and audit quality.

FURTHER STUDY

Future research with an alternative research strategy and approach is advised in order to learn more about the title raised.

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