

THE EFFECT OF TIME BUDGET PRESSURE, PROFESSIONAL SCEPTICISM, AND INDEPENDENCE ON AUDIT QUALITY

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Abstract

This research aims to analyse the effect of: (1) Time Budget Pressure on Audit Quality, (2) Professional Scepticism on Audit Quality, (3) Independence on Audit Quality. This research is a quantitative study using primary data obtained through a questionnaire. The population in this study included auditors at the Regional Inspectorate of Cilacap Regency, Purbalingga Regency, and Banyumas Regency. The sample used in this study used the total sampling method or saturated sample. A total of 77 auditors at the Inspectorate of Cilacap Regency, Purbalingga Regency, and Banyumas Regency were respondents in this study. Based on the results of data testing using multiple linear regression analysis software, it shows that: (1) Time Budget Pressure has no effect on Audit Quality, (2) Professional Scepticism has a positive and significant effect on Audit Quality, (3) Independence has a positive and significant effect on Audit Quality.

Keywords: Time Budget Pressure, Professional Scepticism, Independence, Audit Quality.

INTRODUCTION

In realising good governance and clean governance, the Government of Indonesia is required to be able to organise a clean, fair, transparent and accountable state financial management. This happens because there are still many findings of corruption as a serious problem. Based on the Corruption Perception Index (CPI) in 2023, Indonesia is at a corruption perception index (CPI) score of 34/100 and is ranked 115 out of 180 countries surveyed. The stagnation of the CPI score in 2023 shows that corrupt practices are still taking place slowly and even continue to worsen (Corruption Perception Index 2023). Indonesia Corruption Watch 2023 revealed that the government corruption sector was the second largest corruption sector in 2023 with a total of 108 cases with a total loss of IDR 630,831,535,697. The classification results based on their employment status of a total of 1,695 suspects, 37.89% were State Civil Apparatus (ASN) (Indonesia Corruption Watch 2023).

Based on the Regulation of the Minister of Home Affairs Number 8 of 2009 stipulates that the Inspectorate has the task of determining the reliability of information generated by various units/work units as an integral part of the local government organisation. The regional inspectorate as the Government Internal Supervisory Apparatus is responsible for supervising the administration of government at the regional level. Thus, the inspectorate contributes to the detection of fraud and improves the quality of government management. However, until now supervision has not been able to run optimally, given the rampant corruption cases in the government of Cilacap Regency, Purbalingga Regency, and Banyumas Regency. The latest corruption case that occurred in Banyumas Regency has caused state losses of up to Rp14 billion. The Purwokerto District Attorney's Office through the Corruption Crime unit has detained the inactive sub-district head of Sumbang Sub-district. The suspect was detained because he was allegedly involved in the misuse of funds from the National Rural Independent Community Empowerment Programme (PNPM) in Kedungbanteng District, Banyumas Regency. The Inspectorate has made efforts to prevent and detect acts of corruption. However, in terms of the capability of the Government Internal Supervisory Apparatus based on the performance report of government agencies, it shows that the Supervisory Apparatus

of the Regional Inspectorate of Banyumas Regency still faces obstacles in the supervisory function. Corruption cases that harmed the state also occurred in Purbalingga Regency. The Purbalingga District Attorney's Office has arrested Muklisi, Head of Sindang Village, Mrebet Subdistrict for corruption of the Sindang Village Budget (APBDes) funds for 2020 and 2021. The state loss incurred in this case reached Rp1 billion. The suspect managed the APBDes illegally and without transparency in its management.

The latest corruption case that occurred in Cilacap Regency is the corruption of village financial management amounting to IDR 1.7M by the former Head of Rejodadi Village, Cimanggu District. Based on the case tracking information system at the district court for corruption, there was a public report requesting an investigation into the alleged misuse of village funds and tax money in Rejodadi Village. This case refers to the non-transparent management of village funds.

Based on Law No. 28 of 1998, the results of inspections carried out by the District/City Inspectorate are related to efforts to eradicate corruption, collusion, and nepotism (KKN). The Inspectorate is responsible for carrying out the supervisory function of local government administration, including detecting, preventing, and following up on corrupt practices that can be detrimental to governance. The Inspectorate in overseeing national development programmes and managing local finances has not escaped the spotlight of society and government. In the last five years, the percentage of performance achievement of district/city inspectorates has increased or decreased. The Inspectorate as a Government Internal Supervisory Apparatus (APIP) has a very important effect in the process of creating accountability and transparency in regional financial management, because in the financial statements of a region it is very necessary to have transparency in financial management to determine the allocation of government funds. Pratomo (2016) reveals that the audit quality of the Government Internal Supervisory Apparatus needs to pay attention to more transparent and accountable regional financial supervision and management. Audit quality that reflects the level of reliability and accuracy of audit results is expected to identify corruption risks and provide effective recommendations to prevent irregularities.

Attribution theory underlies how the causes of a person's behaviour are determined both within himself (internal) and others (external). In this study, attribution theory supports knowing the factors that influence auditors in producing audit quality. As according to Heider (1958) in Fachrunnisa *et al.* research, (2023), attribution theory explains how individuals interpret and determine the reasons or causes behind their behaviour which are then shown through an action. auditor behaviour caused by internal factors and external factors can affect the quality of the resulting audit. One of the things that often concerns auditors is the factor of limited time allocated by the audit entity to the audit team in carrying out assignments (Sumartono *et al.*, 2019). Like time budget pressure which has a relationship with the audit engagement process as an external factor that affects the quality of audit results. Internal factors are factors that come from within the individual, such as beliefs and perceptions. In this case, the internal factors that can affect the auditor's assignment are professional scepticism and independence. Time budget pressure can make auditors experience stress due to the mismatch between time and work demands which in turn can affect the professional ethics of an auditor (Sanjaya *et al.*, 2019). Therefore, the influence of time budget pressure can reduce the resulting audit quality. Supporting this statement based on research by Juliyanti *et al.*, (2024) revealed that time budget pressure has a negative effect on audit quality. In realising good governance, one of the important attitudes that internal auditors must have is professional scepticism. Professional scepticism is an internal factor that can affect audit quality, where sceptical auditors always question every situation they face (Savira *et al.*, 2021). Auditors who adopt professional scepticism are required to carry out their work in accordance with the specified standards to ensure audit quality and maintain their professional reputation (Hidayat and Rahmatika, 2024).

Research proposed by Gunawan (2019) resulted in the variable professional scepticism having a positive effect on audit quality. Different things are revealed by Hidayat and Rahmatika's research (2024) which reveals that professional scepticism has no effect on audit quality. Although

the accountant's professional standards (SPAP, 2011: 18) have defined scepticism, there are no practical guidelines regarding scepticism in its application (Yulianti et al., 2021).

Another factor that has the potential to affect audit quality is independence. Based on general standards in the revised SPKN regulations (2016) issued by the Supreme Audit Agency, it is explained that independence is a fundamental principle of an auditor in carrying out state financial audits. The attitude of independence during the audit process in the inspectorate is related to the regulation that there are boundaries between the auditor and the auditee to act professionally without any intervention in the assessment of evidence. Research conducted by Syaparudin and Apollo (2023) explains that independence has an effect on audit quality. This research is also supported by the results of Amaruddin's research (2022) which shows that the independence variable has a positive and significant effect on audit quality.

This study develops Juliyanti et al.'s (2024) research entitled "The Effect of Competence, Independence, Time Budget Pressure, and Auditor Ethics on Audit Quality." The research to be conducted uses the variable professional scepticism because scepticism is one part of an auditor's ethics. The population in the previous study involved internal government auditors at the Inspectorate of Yogyakarta Special Region. In this study, the population used involved internal auditors of the Inspectorate of Cilacap Regency, Purbalingga Regency, and Banyumas Regency.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

The Effect of Time Budget Pressure on Audit Quality

According to IAPI (2008) in Widodo et al., (2022) the time budget is the time allocated by the auditor to complete the audit programme. De Zoort and Lord (1997) in Nabilasari et al., (2023) define Time Budget Pressure as a condition in which the auditor feels pressure in carrying out the audit programme due to the limited time allocated to complete the entire audit process. However, in practice auditors face pressure to meet the time budget and trigger stress that arises from the lack of time allocation given (Andreas, 2015). This relates to the pressure on auditors in several inspectorates who feel that the auditor staff is not proportional to the complexity of the assigned load. The higher the time pressure, the higher the stress experienced so that auditors are forced to reduce audit procedures (Calocha and Herwiyanti, 2020). Amrulloh and Satyawan (2021) reveal that high and sustained time budget pressure can lead to dysfunctional behaviour, even though the goal is to achieve timeliness in completing the audit. This statement is in line with Sari et al., (2024) which states that dysfunctional behaviour faced by auditors is behaviour that can reduce audit quality such as reducing or replacing some audit procedures and collecting less effective audit evidence. This happens because time budget pressure can cause individual stress which has an impact on the professional ethics of auditors including their attitudes, values, focus, and behaviour.

When auditors are faced with time budget pressure during the audit process, attribution theory provides a response to auditors consciously or unconsciously changing their behaviour in carrying out audit tasks. This is related to the time pressure in audits which makes auditors often forced to override some important elements of the audit programme, which ultimately has an impact on reducing audit quality (Putri and Iskak, 2024). Supporting this statement, the results of Syahrani et al.'s research (2023) show that time budget pressure has a negative effect on audit quality. Research conducted by Pratiwi et al., (2024) and Hutagaol et al., (2022) shows similar results that time budget pressure has a negative effect on audit quality. Based on this statement, the research hypothesis can be drawn:

H1: Time Budget Pressure has a negative effect on Audit Quality.

The Effect of Professional Scepticism on Audit Quality

Professional scepticism is an attitude in which auditors continue to question and doubt everything, carefully analyse audit evidence, and make audit decisions based on their expertise (Dianatasari et al., 2022). Auditors need to demonstrate professional scepticism during the

examination to ensure that there is reasonable assurance that there are material errors or significant inaccuracies in the data identified either due to errors, fraud, illegal acts, or regulatory violations (Savira et al., 2021). Through high professional scepticism, it is hoped that the financial statements audited by the auditor can be relied on and trusted so that the audit quality of the financial statements can be considered good (Isman, 2024).

Professional scepticism has a significant relationship with audit quality (Zidny et al., 2024). As one of the determinants of the quality of audit results, professional scepticism supports attribution theory as an internal factor that encourages auditors to take an action in carrying out an audit by analysing the adjusted evidence in the financial statements (Masjhur and Nustini, 2024). The form of professional scepticism is not only limited to responding to questions asked from clients, but also involves asking questions related to various aspects that support the audit object to ensure that the data obtained can be verified and considered valid (Zahra, 2021). This is to support a preventive attitude towards the assessment of audit evidence, especially in the Inspectorate in detecting fraud against the government budget. Thus, indicating irregularities has begun to be integrated in the audit system. The proper application of professional scepticism by auditors in each examination helps to produce quality audits (Savira et al, 2021). According to Pratiwi et al., (2024) professional scepticism correlates with audit quality and reveals that Professional Scepticism has a positive and significant effect on audit quality. Auditors who maintain professional scepticism will ensure that audit quality is maintained. Putti and Kuntadi (2024) provide support in line with the previous statement that professional scepticism has a positive and significant effect on audit quality. Based on this statement, a research hypothesis can be drawn:

H2: Professional scepticism has a negative effect on Audit Quality.

The Effect of Independence on Audit Quality

Independence is a behaviour that reflects a neutral attitude during the conduct of an audit without partiality and free from influence or pressure from certain parties in making decisions and actions. According to Kartika and Pramuka (2019), it explains that independence also means that auditors are honest in assessing facts and have objective considerations when formulating and expressing their opinions. Independence also includes the performance of auditors who stick to their principles during the audit process to increase vigilance in assessing risks and avoid material errors during the audit (Triono, 2021).

Based on attribution theory, auditor behaviour is based on internal factors in the form of perceptions and responses when faced with a situation. Independent auditors have an attitude that is free from the influence of other parties, always prioritising objectivity and impartiality in making decisions. This allows auditors to produce high quality audits (Mariyati and Sinarwati, 2023). In line with the previous statement, not only auditors are required to maintain an independent attitude. On the other hand, users of financial statements also need confidence in the independence of auditors so that the resulting financial statements can provide accurate and relevant information (Syaviq and Apollo, 2024). Rifoaffa and Zaldin (2020) reveal that the longer the auditor's relationship with the client, the audit quality tends to decrease due to the erosion of auditor independence due to the closeness that exists. Thus, auditors who can maintain an independent attitude are able to produce better audit quality. This statement is in line with research conducted by Kartika and Pramuka (2019) which found that independence has a positive and significant effect on audit quality. Research conducted by Kurnia and Purwati (2020) and Basuki (2023) also revealed that independence has a positive and significant effect on audit quality. Based on this statement, a research hypothesis can be drawn:

H3: Independence has a negative effect on Audit Quality

Figure 1. Research Model

RESEARCH METHOD

This research uses a type of descriptive quantitative research with a survey method. According to Sugiyono (2023) Quantitative Research is research that has a foundation in the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, quantitative / statistical data analysis, with the aim of testing predetermined hypotheses. Descriptive quantitative analysis is a statistical way of collecting, describing or describing data in drawing conclusions (Sugiyono, 2021 in Putra et al., 2023). The survey method is a method of collecting primary data through several questions given to respondents individually (Zulfikar et al, 2023). This object includes Time Budget Pressure, Professional Scepticism, Independence and Audit Quality at the Inspectorate. The research location studied was the Inspectorate Office in Cilacap Regency, Purbalingga Regency, and Banyumas Regency. This study uses primary data collected through questionnaires distributed directly to respondents.

This study uses a population of auditors at the Inspectorate offices of Cilacap Regency, Purbalingga Regency, and Banyumas Regency. The sampling method applied is total sampling or saturated sample. The total sampling technique is a sampling method in which increasing the number of samples will not increase representation and will not affect the value of the information that has been obtained (Sugiyono, 2023).

Data Analysis Techniques

1. Data Instrument Test: Validity Test and Reability Test;
2. Descriptive Statistical Test;
3. Classical Assumption Test;
4. Determination Coefficient Test;
5. Goodness of Fit Test;
6. Hypothesis Test;

- a. Multiple Linear Analysis

Multiple linear regression analysis is a linear relationship between two or more independent variables and the dependent variable. This analysis is to identify the direction of the relationship or measure the magnitude of the influence between the independent variable and the dependent variable, as well as predict the value of the dependent variable based on changes in the independent variable. The multiple linear regression equation model used in this study is formulated as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

Description:

- | | |
|----------|---------------------------|
| Y | = Audit Quality |
| α | = Constanta |
| β | = Regression Coefficient |
| X1 | = Time Budget Pressure |
| X2 | = Professional Scepticism |
| X3 | = Independence |
| e | = Error |

- b. T Test

The t statistical test is carried out to assess whether partially the independent variable has a significant effect or not on the dependent variable. (Ghozali, 2018). The significance level used is alpha 5% or 0.05.

RESULT AND DISCUSSION

This study was conducted at the Inspectorates of Cilacap Regency, Purbalingga Regency, and Banyumas Regency to analyse the effect of independent variables, namely Time Budget Pressure, Professional Scepticism, and independence on the dependent variable, namely audit quality. The population of the three inspectorates totalled 77 auditors with details of 26 auditors at the Cilacap Regency Inspectorate, 24 auditors at the Purbalingga Regency Inspectorate, and 27 auditors at the Banyumas Regency Inspectorate. The sampling technique in this study applied a total sampling technique or saturated sample by involving the entire population of 77 auditors as a research sample.

The characteristics of each respondent are grouped based on age, gender, education level, educational background, length of work, and competency training. Respondent demographic data on inspectorate auditors are shown below:

Based on the age characteristics of the respondents, most of the respondents were aged between 25 years and 35 years, namely 66%. Based on gender, most of the respondents were female, namely 53%. Based on educational background, most respondents have S1 / D4 education, namely 75%. Based on educational background, most respondents have an economic education background, namely 75%. Based on the length of service, most respondents have a length of service between 1 to 5 years, 51%. Based on the number of trainings, most respondents participated in 5 or more trainings by 68%.

Data Analysis

Validity Test and Reliability Test

The results of the validity test measurements of the four variables used in this study, namely time budget pressure, professional scepticism, independence, and audit quality with 77 auditors as respondents, show that the r_{count} value of each statement item is greater than the r_{table} of 0.1888. Thus, it can be concluded that all statement items in this study are declared valid.

The reliability test results show the Cronbach's alpha value of each variable in this study of 0.700 for Time budget Pressure, 0.904 for Professional Scepticism, 0.907 for Independence, and 0.876 for Audit Quality. Thus the Time Budget Pressure variable shows the criteria for reliability with an interval value of 0.61-0.80, and for the variables of professional sceptism, independence, and audit quality have a Cronbach's Alpha value interval of 0.81-1.00 which is included in the highly reliable criteria.

Descriptive Statistical Test

Table 1. Results of Descriptive Statistical Test

Description	N	Minimum	Maximum	Mean	Std. Deviation
Time Budget presure	77	14	33	23.42	3.739
Professional Scepticism	77	34	45	39.17	3.473
Independence	77	22	40	33.75	3.642
Audit Quality	77	39	50	45.30	3.853

Source: Data Processed (2024)

Based on the results of descriptive statistical analysis of 77 auditors at the Inspectorate of Cilacap Regency, Purbalingga Regency, and Banyumas Regency. In table 12, the time budget pressure variable which consists of 7 statement items has a minimum value of 14 and a maximum value of 33. Furthermore, the average value (mean) of the time budget pressure variable based on descriptive

statistical analysis is 23.42 with a standard deviation value of 3.739. The professional scepticism variable has a total of 9 statement items with a minimum value of 34 and a maximum value of 45. The average value (mean) of the professional scepticism variable is 39.17 with a standard deviation value of 3.473. The independence variable with a total of 8 statement items has a minimum value of 22 and a maximum value of 40. The independence variable has an average value of 33.75 with a standard deviation value on the independence variable of 3.642. The audit quality variable consisting of 10 question items has a minimum value of 39 and a maximum value of 50. The average value of the audit quality variable is 45.30 with a standard deviation of 3.853.

Classical Assumption Test

Normality Test

The normality test results show the Asymp. Sig (2-tailed) from the Kolmogorov Smirnov test on the undstandardized residual variable of 0.200 and the Monte Carlo Sig value. (2-tailed) value of 0.186 which means the value exceeds α (0.05). So it can be concluded that the residual value is normally distributed.

Multicollinearity Test

The results of multicollinearity in the regression model can be determined by looking at the Variance Inflation Factor (VIF) and tolerance values. Multicollinearity is considered not to occur if the VIF value < 10 and the tolerance value > 0.10 . Based on data processing, the VIF value < 10 and tolerance value > 0.10 are produced on the three independent variables in this study, namely time budget pressure, professional scepticism, and independence. This means that the test analysis results in this study show that all independent variables do not occur multicollinearity.

Heteroscedasticity Test

Based on the results of the heteroscedasticity test, it explains that all independent variables, namely time budget pressure, professional scepticism, and independence, have a significance value > 0.05 . This shows that in the research analysis there are no symptoms of heteroscedasticity.

Coefficient of Determination (R²) Test

Table 2. Test Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.60	0.384	0.359	3.084

Source: Data Processed (2024)

Based on the test of the coefficient of determination (R²) displayed above, the data analysis resulted in an adjusted R² value of 0.359 or with a percentage of 35.9%. The results of testing the coefficient of determination in this study indicate that the independent variables are able to explain 35.9%, and the remaining 64.1% is explained by other variables not included in this regression model. The adjusted R² value indicates that the model used is able to explain the relationship between the independent variable and the dependent variable.

Goodness of Fit Test (F Test)

Table 3. Goodness of Fit Test Results (F Test)

Description	Sum Of Square	df	Mean Square	F	Sig.
Regression	33.684	3	44.561	15.196	0.001
Residuals	694.446	73	9.513		
Total	1128.130	76			

Source: Data processed (2024)

Based on the results of the goodness of fit test (f test) shown in table 17, the Fcount value is 15.196 with a significance level of 0.001. Therefore, the $F_{count} > F_{table}$ is 2, 73 and the significance value is < 0.05 . It can be concluded that time budget pressure, professional scepticism, and independence simultaneously through the model feasibility test affect audit quality.

Hypothesis Test
Multiple Linear Regression Analysis

Table 4. Multiple Linear Regression Analysis Test Results

Description	B	Std. Error	Beta	t	Sig.
Constant	18.759	4.551		4.122	0.001
Time Budget Pressure	-0.074	0.096	-0.072	-0.777	0.440
Scepticism Professional	0.493	0.125	0.445	3.961	0.001
Independence	0.265	0.120	0.251	2.212	0.030

Source: Data processed 2024

The table above presents the results of multiple linear regression analysis which resulted in the following regression equation:

$$Y = 18.759 - 0.074X_1 + 0.493X_2 + 0.265X_3 + e$$

Description:

- Y = Audit Quality
- α = Constant
- β = Regression Coefficient
- X1 = Time Budget Pressure
- X2 = Professional Scepticism
- X3 = Independence

From the results of the t test table above, then:

H1: Time Budget Pressure has a negative effect on Audit Quality

Based on the table above, it illustrates that the *time budget pressure* variable has a tcount value of -0.777 with a *p-value* (Sig.) of 0.440. The tcount value is smaller than the t_{table} value, namely $-0.777 < 1.666$, and the significance value is greater than 0.05. Therefore, *time budget pressure* has no effect on audit quality, so the first hypothesis is not accepted or rejected.

H2: Professional Scepticism has a significant positive effect on Audit Quality

Based on the table above, the t test results illustrate that the professional scepticism variable has a tcount of 3.961 with a *p value* (Sig.) of 0.001. The tcount value is greater than the t_{table} , namely $3.961 > 1.666$, and the significance value is smaller than 0.05. Thus, professional scepticism has a positive and significant effect on audit quality, so the second hypothesis is accepted.

H3: Independence has a significant positive effect on Audit Quality

The t test results in the table above show that the independence variable has a t_{count} of 2.212 with a *p-value* (Sig.) of 0.030. The t_{count} value is greater than the t_{table} value, namely $2.212 > 1.666$, and the significance value is smaller than 0.05. Therefore, the independence variable has a positive and significant effect on audit quality, so the third hypothesis is accepted.

CONCLUSION

The conclusions that can be drawn from the data analysis are:

1. Time Budget Pressure has no effect on Audit Quality. Thus, time budget pressure has no effect on audit quality at the Inspectorate. The results of this study are not in line with the attribution theory that is the basis for this study. Luthans (2005: 209) states that external factors such as situational attribution can influence individual behaviour in responding to a condition. In this context, time budget pressure as an external factor should affect the quality of the auditor's work, including the quality of the resulting audit. However, the results of this study indicate that even though auditors face time pressure, audit quality remains unaffected.
2. Professional scepticism has a positive effect on Audit Quality. Thus, the higher the level of professional scepticism of auditors, it ensures an increase in the quality of the resulting audit. This research is in line with research conducted by Eryanti et al., (2022), and Pratiwi et al., (2024) which proves that professional scepticism has an influence on audit quality. Similar findings are also supported by Gunawan's research (2019) which shows that professional scepticism has an effect on audit quality. However, there are differences in research conducted by Putti and Kuntadi (2024) which results in professional scepticism having no effect on audit quality.
3. Independence has a positive influence on Audit Quality. Thus, the higher the independence attitude possessed by the auditor, it ensures an increase in the quality of the resulting audit. This research is in line with the research obtained by Kartika and Pramuka (2019), Kurnia and Purwati (2020), and Basuki (2023) which concluded that independence has an effect on audit quality. However, research by Ahmad et al., (2024) and Juliyanti et al., (2024) has a difference because the results of independence research have no effect on audit quality.

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