

The Role of Auditor Behavior in Moderating Independence, Time Pressure, Experience that Affects Audit Quality at Public Accounting Firms

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Abstract. An audit is a systematic, independent examination of financial statements, accounting records, and supporting documents prepared by management, the purpose of which is to form an opinion on the accuracy of financial statements. Financial statements must have relevant characteristics (reliability) and reliability (reliability). Without the services of auditors, management cannot convince outsiders that the financial statements presented by management contain reliable and reliable information. Independence is the auditor's attitude to impartiality. The experience of the examiner contributes to high-quality inspection. The purpose of this study is to analyze the influence of auditor behavior, time pressure, audit experience, and independence on audit quality. The research was conducted at a Public Accounting Firm (KAP) in Medan City. The number of research samples of 80 people was selected by the nonprobability sampling method. Data collection was carried out by questionnaire through Google form and literature studies that supported this study. The method used in this study is to use the Structural Equation Model (SEM) equation using the Partial Least Square (PLS) tool version 3.0. PLS consists of external relationships (outer model) and internal relationships (inner model), cross-loading > 0.7, Composite Reliability, Convergent Validity, Exploratory Factor Analysis (EFA), and Confirmatory Factor Analysis (CFA). Based on the results of the analysis, it was found that the first, second, fourth, and seventh hypotheses were rejected where each variable such as auditor behavior, and time pressure, did not affect audit quality and independence could not moderate the influence between auditor behavior on audit quality, independence could not moderate audit quality. The third, fifth, and sixth hypotheses are accepted where each variable such as audit experience, independence moderates the effect of time pressure on audit quality, and independence moderates the effect of audit experience on audit quality.

Keywords: Auditor Behavior, Time Pressure, Experience, Independence, Audit Quality.

INTRODUCTION

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In carrying out his profession an auditor is constantly faced with ethical dilemmas involving choices between conflicting values where an auditor may have a unique relationship with his service users when compared to other professions. Other professions get assignments from service users and are also responsible to them, while auditors get assignments and get fees from companies that issue financial statements, but are responsible to users of financial statements. To increase the level of reliability of a company's financial statements, auditors not only need to have experience but also must be independent in auditing. Without independence, auditors are meaningless. In other words, the existence of the auditor is determined by his independence. The second general standard (SA section 220 in SPAP, 2011) states that "In all matters relating to the engagement, independence in mental attitude must be maintained by the auditor". This standard requires the auditor to be independent (not easily influenced), because he carries out his work in the public interest. Auditors must carry out their obligation to be honest not only to management and company owners but also to creditors and other parties who place their trust in the audited financial statements. Another factor that can affect audit quality is time budget pressure, as well as the auditor's experience in auditing financial statements both in terms of length of time and the number of assignments that have been handled. An auditor who has sufficient experience will understand and know various problems more deeply and more easily keep up with increasingly complex developments in his client's audit environment. Audit quality has become an important issue for various parties since the disclosure of the Enron case in America involving the Arthur Andersen public accounting firm. In Indonesia itself, there are several cases of violations that have been committed by both public accounting firms and auditors.

LITERATURE REVIEW

Auditor Behavior

Behavior means that a person's character adapts to the surroundings by including capabilities, values, skills, attitudes, and intelligence (Setiawan & Fitri, 2020). According to Suhakim & Arisudhana (2017) in (Fadilla et al., 2022), a person's behavior can be influenced by three reasons, namely: personal, situational, and stimulation. According to (Fauziyyah et al., 2020), personal is a cause that comes from within humans. Situational factors are external causes of individuals that influence a person to behave by their environment and stimulation factors are factors that encourage individual behavior.

Independence

Sudaryo & Yudanegara (2017: 111) (Maryana, 2022) state that independence is defined as freedom from the influence of instructions/direction, or control from other parties. Independence is the auditor's freedom from a condition that can threaten or intervene in internal audit engagement activities. Auditors can be said to be independent based on their size by ensuring unbiased behavior (Yulianti et al, 2017) (Sonny & Kusuma, 2022). Independence was chosen to be the first factor because independence is one of the important auditing standards that all auditors must have before conducting an audit (Yuriski & Kuntadi, 2022). According to (Pamungkas & Jaeni, 2022), independence is an attitude or situation where it is not bound by any party and does not carry the interests of a particular party or organization. Professional auditing standards require auditors to maintain independence. This is very important to maintain public trust in auditor independence. Sari (2011) in (Munawarah, 2022) states that independence is a mental attitude that is free from influence, not controlled by others, and not dependent on others. This independent mental attitude must include independence in fact and independence in appearance.

Time Pressure

The importance of time budget pressure on audit quality is that low time budget pressure will be able to reduce implementation time pressure in carrying out audit tasks so that audit tasks can be carried out more carefully and thoroughly so that audit quality can be maintained properly (Hamsir et al., 2022). According to Nirmala and Cahyonowati (2013) (Kawuryan, 2022), time budget pressure is a situation that shows auditors are required to be efficient with the time budget that has been prepared or there is a very tight and rigid budget time discussion. According to (Fatinah et al., 2022), time budget pressure causes individual stress that arises due to the imbalance of tasks and time available and affects professional ethics through the attitudes, values, concerns, and behavior of auditors. The time budget is carried out so that the inspection process that has been carried out is by the cost-benefit. Auditors who take longer than normal time for a task are not a good thing in the eyes of superiors and do not have a good influence on their career advancement. According to (Cook and Kelly; 1991) in (Eka & Lestari, 2018), due to the insufficient time set for the assignment, the auditor will work under time pressure so that the work will be done faster, causing the possibility of ignoring some audit processes and

only completing important ones so that it will result in poor performance and also affect the results of audit work.

Experience

Audit experience according to Nurwulan & Fasha (2018) in (Fadilla et al., 2022) is the experience gained by public accountants when auditing an agency based on flight hours and the number of tasks that have been handled. This audit experience is important for auditors to complete their duties because, from experience, an auditor can make progress in terms of work and mental. Audit experience is not only seen from how long an auditor works but the number of audit assignments he receives and difficult situations are also a source of experience for an auditor. An auditor is expected to improve his skills as the experience increases because experience can shape individual skills (Aryet & Andhaniwati, 2021).

Audit Quality

Audit quality is the auditor's probability of finding errors in the client's financial statements and reporting them in the audited report. Audit quality needs to be improved so that the audited financial statements are expected to be of higher quality so that the trust of users of financial statements and the public increases (Maryana, 2022). several factors affect Audit Quality, namely Competence, Independence, and Auditor Moral Reasoning (Lenggono, 2022). According to (Eka & Lestari, 2018), a quality audit is an audit that can be followed up by the auditee. This audit quality must be built from the beginning of the audit to reporting and providing recommendations. Thus, the indicators used to measure audit quality include process quality, whether the audit is carried out carefully, according to procedures, while continuing to maintain a skeptical attitude. Audit quality is the result of work that meets the needs of the company (Yulianti et al, 2017) in (Sonny & Kusuma, 2022). According to (Rialdy et al., 2020), audit quality is the possibility of auditors finding and reporting violations in a system. According to Choiriyah (2012) in (Zaputra & Marlina, 2022), audit quality indicators are as follows:

1. Reporting all client errors.

Auditors will find and report violations that occur in the client's accounting system regardless of the amount of compensation received.

2. Understanding of the client's accounting information system.

A deep understanding of the client's accounting system is very helpful in conducting audits because auditors will find it easier to misstate the client's financial statements.

3. Strong commitment to completing the audit.

Auditors who have a high commitment to completing their duties will try to provide the best results by the time budget set.

The following are the hypotheses of this study, including the following:

a. The Effect of Audit Behavior on Audit Quality

Auditors are required to comply with the professional code of ethics which involves ethical rules and ethical principles that govern the behavior of auditors in carrying out professional practices both with fellow members and with the general public (Suryandari & Endiana, 2021). The higher the level of performance of an auditor, the lower the level of auditor acceptance of dysfunctional behavior (Malik & Fatimah, 2022). According to Arens (2014) in (Sabirin et al., 2016) which explains that public accountants must comply with their professional code of ethics because the value of auditing or audit quality is highly dependent on ethical principles. The code of ethics aims to guide the behavior of accountant members and protect those who use services. Auditors must always be guided by the code of ethics when carrying out audits so that audit quality can always be maintained properly. If the auditor violates one of the principles of professional ethics, it will reduce the quality of the audit provided, for example, if the auditor does not apply the principle of integrity when he finds findings but does not submit them because he does not apply the principle of integrity, the audit results can be said to be bad and reduce the quality of the audit.

RESEARCH METHOD(S)

This research method is quantitative descriptive research. According to Sugiyono (2013) in (Susilowati, 2017), a descriptive research method is a research method conducted to determine the value of independent variables or more (independent) without making comparisons or combining one variable with another. The data sources obtained in this study are primary and secondary data. Primary data is data that is directly obtained from the source through questionnaires, related to the Covid-19 pandemic situation which limits researchers in data collection. while secondary data uses the literature review method obtained through books, journals, and previous research. The sampling technique used in this study is total sampling with consideration of a population of less than 100 so that the existing population is used as a sample.

FINDINGS AND DUSCUSSION

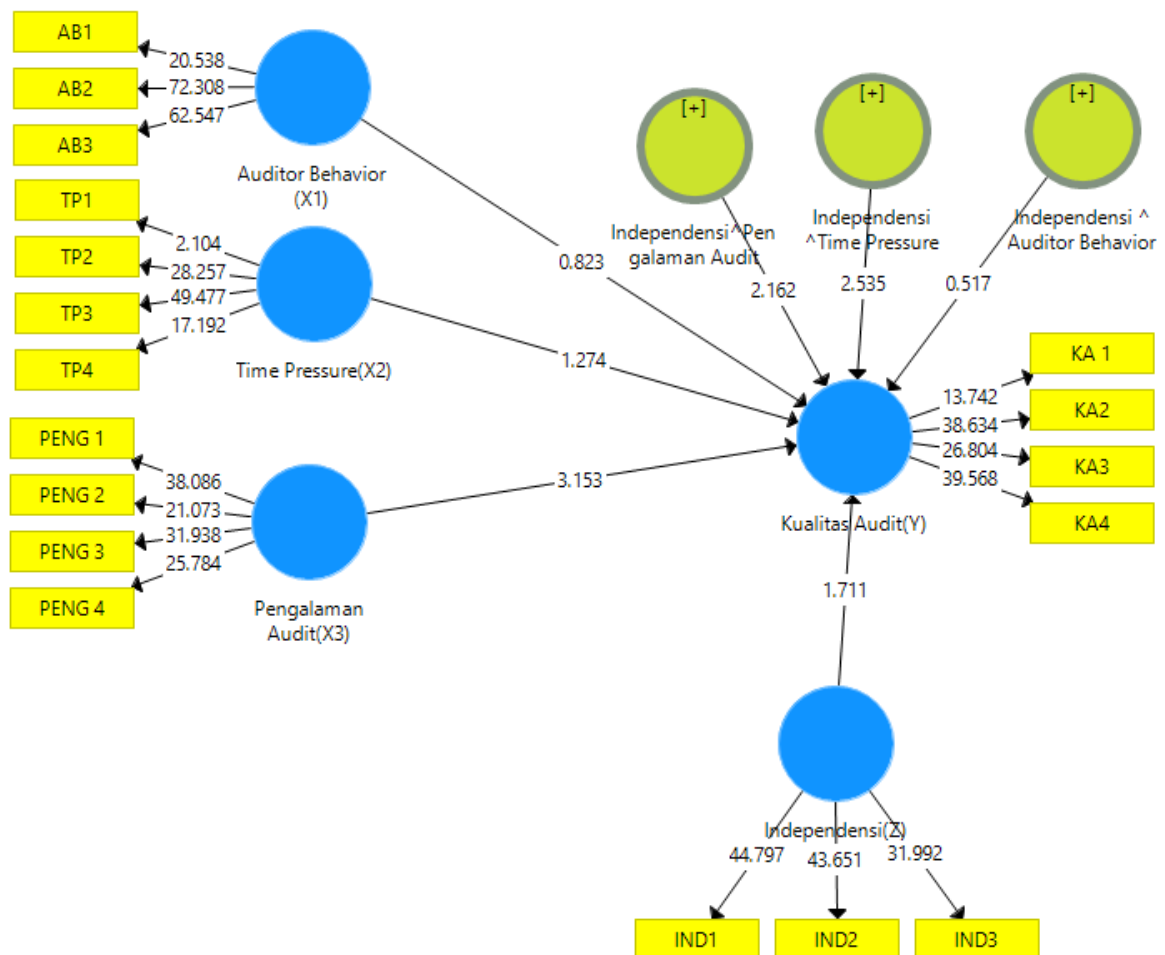


Figure 1. Research Model Results

Table 1. Result Path Coefficients

Remarks	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Remarks
$X_1 \rightarrow Y$	0.08	0.06	0.10	0.81	0.42	Declined
$X_2 \rightarrow Y$	0.21	0.25	0.16	1.27	0.18	Declined
$X_3 \rightarrow Y$	0.48	0.48	0.15	3.15	0.00	Accepted
$X_1 * Z \rightarrow Y$	-0.06	-0.03	0.11	0.53	0.60	Declined
$X_2 * Z \rightarrow Y$	0.59	0.56	0.23	2.54	0.02	Accepted
$X_3 * Z \rightarrow Y$	-0.40	-0.39	0.19	2.16	0.04	Accepted
$Z \rightarrow Y$	0.14	0.12	0.08	1.71	0.09	Declined

Remarks

$X_1 \rightarrow Y$ (auditor behavior(X_1) \rightarrow Audit Quality (Y))

$X_2 \rightarrow Y$ (time pressure (X_2) \rightarrow Audit Quality (Y))

$X_3 \rightarrow Y$ (Pengalaman Audit (X_3) \rightarrow Audit Quality (Y))

$X_1 * Z \rightarrow Y$ (auditor behavior(X_1) * Independence (Z) \rightarrow Audit Quality (Y))

$X_2 * Z \rightarrow Y$ (time pressure (X_2) * Independence(Z) \rightarrow Audit Quality (Y))

$X_3 * Z \rightarrow Y$ (Experience Audit (X_3) * Independence (Z) \rightarrow Audit Quality (Y))

$Z \rightarrow Y$ (Independence (Z) \rightarrow Audit Quality (Y))

The first hypothesis tests whether auditor behavior positively affects audit quality. The test results show the beta coefficient value of auditor behavior on audit quality is 0.08 and the t-statistic is 0.81. From these results, it is stated that the t-statistic is not significant because $0.08 < 1.99$ with a p-value of $0.42 > 0.05$ so the first hypothesis is rejected. The results of this study are in line with those conducted by (Sonny & Kusuma, 2022), this is due to questions that can lead to insignificant results which can be caused by auditors considering the personal circumstances of a person/group to justify violating applicable laws or regulations, and if the object of the examination makes a mistake, the auditor blames which can cause losses.

The second hypothesis tests whether time pressure positively affects audit quality. The test results show the beta coefficient value of time pressure on audit quality is 0.21 and the t-statistic is 1.27. From these results, it is stated that the t-statistic is not significant because $0.21 < 1.99$ with a p-value of $1.27 > 0.05$ so the second hypothesis is rejected. The results of this study are in line with those conducted by (Dewi et al., 2020), (Hamsir et al., 2022). The results of this study are not in line with those conducted by (Ricahyono & Indrawati, 2019), (Simangunsong, 2020), (Meidawati & Assidiqi, 2019). These results indicate that with tighter audit scheduling, it will tend to produce better audit reports, even

though the impact of tightening the audit schedule is not significant in improving audit quality.

The third hypothesis tests whether audit experience positively affects audit quality. The test results show the beta coefficient value of audit experience on audit quality is 0.48 and the t-statistic is 0.00. From these results, it is stated that the t-statistic is not significant because $0.48 > 1.99$ with a p-value of $0.00 < 0.05$ so the third hypothesis is accepted. The results of this study are in line with those conducted by (Sinurat & Pangaribuan, 2022), (Anggriawan & Sukartha, 2021), (Oleona & Reschiwati, 2020), (Eksellen & Fatimah, 2022), (Evia et al., 2022), (Sonny & Kusuma, 2022). However, this research contradicts that conducted by (Pratiwi et al., 2019), (Anwar & Amyar, 2020), (Fauziah & Yanthi, 2021). This is because the more experience an auditor has, the more prepared they are to be able to carry out audit tasks and activities independently because experienced auditors are auditors who can provide audit results in the form of opinions and so on with good quality.

The fourth hypothesis tests whether independence moderates the effect between auditor behavior on audit quality. The test results show that the beta coefficient value of independence moderates the effect between auditor behavior on audit quality by -0.06 and the t-statistic is 0.60. From these results, it is stated that the t-statistic is not significant because $-0.06 < 1.99$ with a p-value of $0.60 > 0.05$ so independence cannot moderate the effect between auditor behavior on audit quality so the fourth hypothesis is rejected. The results of this study are in line with those conducted by (Pranyanita & Sujana, 2019), (Suharti & Apriyanti, 2019), (Septiana & Jaeni, 2021), (Nurfauziah et al., 2022) and this research is not in line with those conducted by (Putri & Hariadi, 2018), (Mutiarra, 2018), (William et al., 2023). This is based on agency theory which explains that if the auditor's ethics are effective and by the formalized provisions, independence will increase and auditor quality will also increase. If auditors cannot withstand the demands of the client, it can result in their independence weakening. The fifth hypothesis tests whether independence moderates the effect of time pressure on audit quality. The results of this test indicate that the beta coefficient value of independence moderates the effect between time pressure on audit quality by 0.59 and the t-statistic is 0.02. From these results, it is stated that the t-statistic is not significant because $-0.06 > 1.99$ with a p-value of $0.02 < 0.05$ so that independence can moderate the influence between auditor behavior on audit

quality so that the fifth hypothesis is accepted. The results of this study are in line with those conducted by (Ningsih & S. Yaniartha, 2013), (Sumiarta et al., 2021), (Zaputra & Marlina, 2022) and this research is not in line with those conducted by (Cita & Ramantha, 2019), (Badollahi et al., 2020). With the auditors confident and calm about the case they are facing, the high time pressure on the auditors in carrying out audit procedures will be reduced, in this case, calm auditors will be more open and handle everything more quickly to understand problems that can hinder the ongoing review process.

The sixth hypothesis tests whether independence moderates the effect between audit experience on audit quality. The results of this test indicate that the beta coefficient value of independence moderates the effect between audit experience on audit quality by - 0.40 and the t-statistic is 0.04. From these results, it is stated that the t-statistic is significant because $1.99 > -0.40$ with a p-value of $0.04 < 0.05$ so the sixth hypothesis is accepted. The results of this study are in line with those conducted by (Ana et al., 2020), (Tjahjono & Adawiyah, 2019) and the results of this study are not in line with those conducted by (Megayani et al., 2020), (Ahmadi & Prabowo, 2021), (Kusuma et al., 2022). The relationship between experience and the relationship between independence and audit quality can be seen from the higher the auditor's independent attitude coupled with long audit experience can improve audit quality.

The seventh hypothesis tests whether independence positively affects audit quality. The test results show the beta coefficient value of independence on audit quality is 0.14 and the t-statistic is 0.09. From these results, it is stated that the t-statistic is not significant because $0.14 < 1.99$ with a p-value of $0.09 > 0.05$ so the seventh hypothesis is rejected. The results of this study are in line with those conducted by (Suryandari & Endiana, 2021), (Suharti & Apriyanti, 2019), (Maulana, 2020), (Evia et al., 2022) However, this research is not in line with those conducted by (Pratiwi et al., 2020), (Pane et al., 2019), (Anggriawan & Sukartha, 2021), (Kusuma et al., 2022). This is due to pressure from the client so that the audit results are by client expectations which can cause the independence of an auditor to weaken, thus affecting audit quality. However, a review within the audit team, can reduce the risk of weak audit quality even though there are auditors who are not independent.

CONCLUSION AND RECOMMENDATION

The conclusion from the results of the research that has been done is that the first, second, fourth, and seventh hypotheses are rejected where each variable such as auditor behavior, and time pressure, has no effect on audit quality and independence cannot moderate the effect between auditor behavior on audit quality, independence cannot moderate audit quality. From all the results, it is stated that the t-statistic is not significant because it is greater with a p-value > 0.05. The third, fifth, and sixth hypotheses are accepted where each variable such as audit experience, independence moderates the effect between time pressure on audit quality, and independence moderates the effect of audit experience on audit quality. From all the results it is stated that the t-statistic is significant because it is greater with a p-value < 0.05.

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