

Behaviour models of audit quality reduction associated with auditor's work stress

by Arifuddin Mannan

Submission date: 23-Aug-2021 09:21AM (UTC+0700)

Submission ID: 1634555455

File name: ea-V187-21.pdf (1,004.19K)

Word count: 4521

Character count: 25343



ECONOMIC ANNALS-XXI
ISSN 1728-6239 (Online)
ISSN 1728-6220 (Print)
<https://doi.org/10.21003/ea>
<http://www.soskin.info/ea/>

Volume 187 Issue (1-2)'2021

Citation information:

Arifuddin, M., Darwis, S., & Sundari, S. (2021). Behaviour models of audit quality reduction associated with auditor's work stress. *Economic Annals-XXI*, 187(1-2), 215-222. doi: <https://doi.org/10.21003/ea.V187-21>



Mannan Arifuddin

PhD (Economics), Professor,
Department of Accounting,
Faculty of Economics and Business,
Hasanuddin University
Jl. Perintis Kemerdekaan Km. 10 Makassar,
90245, South Sulawesi Province, Indonesia
arifuddin.mannan@gmail.com,
goz.mr@yahoo.com
ORCID ID:
<https://orcid.org/0000-0003-0410-4598>



Said Darwis

PhD (Economics), Associate Professor,
Department of Accounting,
Faculty of Economics and Business,
Hasanuddin University
Jl. Perintis Kemerdekaan Km. 10 Makassar, 90245,
South Sulawesi Province, Indonesia
darwissaid@yahoo.com
ORCID ID:
<https://orcid.org/0000-0002-4232-4404>



Sri Sundari

PhD (Economics), Associate Professor,
Department of Accounting,
Faculty of Economics and Business,
Hasanuddin University
Jl. Perintis Kemerdekaan Km. 10 Makassar,
90245, South Sulawesi Province, Indonesia
sriamir66@yahoo.com
ORCID ID:
<https://orcid.org/0000-0002-4773-1746>

Behaviour models of audit quality reduction associated with auditor's work stress

Abstract. The current study's main aim is to examine a behaviour model of reducing audit quality in relation to auditor work stress. The study was performed in 2020 and the cases in the current research were auditors of the Audit Board of the Republic of Indonesia (BPK), auditors of the Development Finance Audit Board (BPKP) and public accounting firm (KAP) auditors in South Sulawesi Province. The sample numbers is determined according to the sample size needed via data investigation employing the Partial Least Square approach, using a random sampling method. The data collected by utilizing a questionnaire and questionnaire data, which can be analyzed as many as 97. The output of this study indicate: (1) the long period pressure cause increase auditor working stress; (2) the long period pressure cause the reduction of audit quality behaviour; (3) the long period conflict cause increase auditors' working stress; (4) the high role conflict cause increasement the audit quality reduction behaviour; (5) external locus of control cause increasement auditors' working stress; (6) external locus of control will increase audit quality reduction behaviour, and (7) high work stress cause reduction of audit quality behaviour.

Keywords: Time Pressure; Role Conflict; External Locus of Control; Auditor Work Stress; Audit Quality Reduction Behaviour

JEL Classifications: M12; M42; M54

Acknowledgements and Funding: The authors received no direct funding for this research.

Contribution: The authors contributed equally to this work.

DOI: <https://doi.org/10.21003/ea.V187-21>

Арифуддін М.

кандидат економічних наук, професор, кафедра бухгалтерського обліку, факультет економіки та бізнесу, Університет Хасануддін, Макаassar, Індонезія

Дарвіс С.

кандидат економічних наук, доцент, кафедра бухгалтерського обліку, факультет економіки та бізнесу, Університет Хасануддін, Макаassar, Індонезія

Сундарі Ш.

кандидат економічних наук, доцент, кафедра бухгалтерського обліку, факультет економіки та бізнесу, Університет Хасануддін, Макаassar, Індонезія

Поведінкові моделі зниження якості аудиту, пов'язані зі стресом аудитора

Анотація. Основна мета дослідження – вивчити поведінкову модель зниження якості аудиту в умовах стресу аудитора на роботі. Дослідження було проведено в 2020 році, і його учасниками були аудитори Аудиторської ради Республіки Індонезія (ВРК), аудитори Аудиторської ради щодо фінансування розвитку (ВРКР) й аудитори державної бухгалтерської фірми (КАР) у провінції Південний Сулавесі. Дані були зібрані за допомогою 97 анкет. Результати цього дослідження показують, що: 1) висока нестача часу збільшує навантаження на аудитора; 2) скорочення термінів приведе до зниження якості аудиту; 3) високий рольовий конфлікт збільшить робочий стрес аудиторів; 4) високий рольовий конфлікт призведе до поведінки, що знижує якість аудиту; 5) зовнішній локус контролю збільшує навантаження на аудиторів; 6) зовнішній локус контролю підвищить поведінку, пов'язану зі зниженням якості аудиту; 7) високий робочий стрес підвищить поведінку щодо зниження якості аудиту.

Ключові слова: аудитор; аудит; тиск часу; конфлікт ролей; зовнішній локус контролю; стрес аудитора на роботі; поведінка; зниження якості аудиту.

Арифуддин М.

кандидат економічних наук, професор, кафедра бухгалтерського учета, факультет економіки і бізнесу, Университет Хасануддин, Макаassar, Індонезія

Дарвіс С.

кандидат економічних наук, доцент, кафедра бухгалтерського учета, факультет економіки і бізнесу, Университет Хасануддин, Макаassar, Індонезія

Сундари Ш.

кандидат економічних наук, доцент, кафедра бухгалтерського учета, факультет економіки і бізнесу, Университет Хасануддин, Макаassar, Індонезія

Поведенческие модели снижения качества аудита, связанные со стрессом аудитора

Аннотация. Основная цель настоящего исследования – изучить поведенческую модель снижения качества аудита в отношении стресса аудитора на работе. Исследование было проведено в 2020 году, и его участниками были аудиторы Аудиторского совета Республики Индонезия (ВРК), аудиторы Аудиторского совета по финансированию развития (ВРКР) и аудиторы государственной бухгалтерской фирмы (КАР) в провинции Южный Сулавеси. Данные были собраны с помощью 97 анкет. Результаты этого исследования показывают, что: 1) высокая временная нехватка увеличивает нагрузку на аудитора; 2) сжатие сроков приведет к снижению качества аудита; 3) высокий ролевой конфликт увеличит рабочий стресс аудиторов; 4) высокий ролевой конфликт приведет к поведению, снижающему качество аудита; 5) внешний локус контроля увеличивает нагрузку на аудиторов; 6) внешний локус контроля повысит поведение, связанное со снижением качества аудита; 7) высокий рабочий стресс повысит поведение по снижению качества аудита.

Ключевые слова: аудитор; аудит; давление времени; конфликт ролей; внешний локус контроля; стресс аудитора на работе; поведение; снижение качества аудита.

1. Introduction

An accountant is an accountancy specialist. By law, certain practitioners are given certain duties, including the right to verify a company's monetary accounts and be held accountable for professional wrongdoing. The profession of a public accountant, in this case, an auditor, is a professional accountant who sells his services to the general public, especially in the field of objective examination of a company's financial statements (Salehi Dashti, 2020). Public trust on financial reports that public accountants audit needs public accountants to pay close attention to audit quality (Ika and Suryani, 2019; Nugraha et al., 2020; Cahyono et al., 2021). However, the intense competition and increased demand for auditing raised concerns about the auditor's inability to meet audit quality. The auditor commits irregularities in the audit by taking shortcuts that have clearly violated the public accountant's code of ethics. Reduction in audit quality is regarded as a decrease in auditors' audit quality carried out deliberately (John, 2021). Malone and Roberts stated that the behaviour of reducing audit quality is the action taken by the auditor when carrying out an audit program which results in a reduction in the efficiency of audit confirmation that must be collected (Malone and Roberts, 1996; Suresh et al., 2021). Such behaviour negatively impacts the audit report results late because of the audit evidence's completeness during the audit into doubt the auditors' reliability express an idea on the client's economical statements. Such is the case with the falsification of BPKP audit results in the corruption case of provincial grant funds for the Election Supervisory Board (BAWASLU) in East Java in 2013.

The formulation of the problem in this study is trying to prove the existence of a relationship between the factors that cause auditors' work stress and their effect on the behaviour of reducing audit quality. The researchers' work and is expected to contribute theoretically and practically. Theoretically, this study's results are expected to add insight into the accounting literature

keperluannya terutama dalam faktor-faktor yang berkaitan dengan stres kerja, dan penurunan kualitas audit. Dalam istilah praktis, hasil penelitian ini diharapkan dapat memberikan manfaat bagi para pemimpin BPK, BPKP dan KAP di Provinsi Sulawesi Selatan dalam menilai strategi untuk menciptakan lingkungan kerja yang bermanfaat dan membangun pengetahuan organisasi yang dapat sejalan dengan harapan dan kebutuhan profesional agar dapat mengurangi tekanan yang dihadapi auditor dalam menjalankan tugasnya dan mengurangi kemungkinan auditor menjalankan praktik/prilaku untuk mengurangi kualitas audit.

2. Methodology

2.1. Research Design

Berdasarkan tujuan penelitian dan kerangka konseptual, penelitian ini adalah penelitian eksplanatori, yang merupakan bentuk penelitian yang akan menjelaskan hubungan antara *exogenous* atau variabel independen yang terdiri dari tekanan waktu, konflik peran dan *locus of control*. Sementara itu, *the endogenous* atau variabel dependen adalah stres kerja dan penurunan kualitas audit. Tujuan penelitian eksplanatori adalah untuk menjelaskan hubungan sebab-akibat dan hubungan korelasional antara variabel-variabel melalui pengujian hipotesis. Penelitian ini menggunakan *Partial Least Square* (PLS) sebagai pendekatan untuk menganalisis efek langsung dan tidak langsung.

2.2. Population and Sample

Survei saat ini dilakukan pada bulan Februari 2020. Populasi dalam penelitian ini adalah auditor dari Badan Pemeriksa Keuangan Republik Indonesia (BPK), auditor dari Badan Pemeriksa Keuangan (BPKP), dan Kantor Akuntan Publik (KAP) di Provinsi Sulawesi Selatan. Unit analisis dalam penelitian ini adalah auditor pada semua tahapan hierarki organisasi, yaitu auditor junior/staf, auditor senior, manajer audit, dan mitra audit yang terlibat dalam pelaksanaan program audit pada pemeriksaan laporan keuangan dengan pengalaman audit minimal 2 tahun. Kriteria ini diambil karena auditor yang memiliki pengalaman audit minimal 2 tahun telah bertanggung jawab dalam menjalankan program audit.

Pemilihan sampel dalam penelitian ini dilakukan dengan cara acak. Pemilihan sampel adalah penentuan ukuran sampel penelitian. Jumlah sampel ditentukan berdasarkan ukuran sampel yang dibutuhkan melalui investigasi data menggunakan pendekatan PLS. Jumlah sampel yang dibutuhkan untuk memperkirakan *maximum likelihood* dengan pendekatan PLS berkisar antara 30 hingga 100 (Ghozali, 2008; Khan & John, 2021).

2.3. Research Instruments

Variabel yang diuji dalam penelitian ini diukur dengan pertanyaan yang diadopsi dari instrumen yang digunakan dalam penelitian sebelumnya. Desain pertanyaan dalam kuesioner didasarkan pada struktur teoritis yang mendasari pertanyaan-pertanyaan (Salehi Dashti, 2020). Persiapan kuesioner harus adekuat untuk memastikan semua data yang diperlukan untuk menjawab pertanyaan-pertanyaan penelitian dan membentuk integrasi keseluruhan (Cahyono et al., 2021).

2.4. Operational Definition and Measurement of Variables

Dalam penelitian ini, variabel dependen adalah stres kerja dan perilaku penurunan kualitas audit, yang merupakan variabel yang dipengaruhi oleh faktor-faktor seperti tekanan waktu, konflik peran, dan *locus of control*, yang merupakan variabel independen dalam penelitian ini.

Audit Quality Reduction Behaviour. Perilaku penurunan kualitas audit diungkapkan sebagai tindakan auditor selama keterlibatan audit yang mengurangi efektivitas bukti audit (Malone dan Roberts, 1996). Indikator perilaku untuk mengurangi kualitas audit diadaptasi dari penelitian Kelley dan Margheim (Kelly et al., 1999) dan Otley dan Pierce (Otley dan Pierce, 1996). Skala yang digunakan adalah skala Likert dengan lima poin.

Job Stress. Stres kerja diartikan sebagai respons yang dihadapi seseorang ketika dihadapkan dengan tuntutan atau pekerjaan yang melebihi kemampuannya, dan kondisi ini menciptakan tekanan dalam menyelesaikan pekerjaannya. Stres kerja diukur berdasarkan variabel antecedent dari stres kerja, yang dalam penelitian ini terdiri dari tekanan waktu, konflik peran, dan *locus of control*.

Time Pressure. Tekanan waktu adalah bentuk tekanan yang timbul dari keterbatasan sumber daya yang diberikan untuk menyelesaikan pekerjaan. Indikator yang digunakan dalam penelitian ini diadaptasi dari Otley dan Pierce (Otley dan Pierce, 1996). Skala yang digunakan adalah skala Likert dengan lima poin.

Role Conflict. Role conflict occurs when various demands from many sources cause employees to find it difficult to determine what demands must be met without making other demands ignored. Role conflict is measured based on an instrument developed. The scale used is a five-point Likert scale. 18

Locus of Control. *Locus of control* is a personality characteristic that describes a person's level of confidence about the extent to which they can control the factors that influence the success or failure they experience, in dictator using scale Likert with five points (John, 2021).

2.5. Data Collection Techniques

The data utilized in the current research are primary data, namely the respondents' answers to the questions on the research questionnaire. Methods of data collection are done by visiting the auditors directly in the Audit Board of the Republic of Indonesia (BPK), Development Finance Audit Board (BPKP), and public accounting firm (KAP) with the consideration over the accuracy of the results of the questionnaire and to me mperbesar return rate of questionnaires. In the data collection methods mentioned above, submitting questionnaires to respondents and collecting filled-out questionnaires from respondents is done either online or through contact persons.

2.6. Data Analysis Techniques

The present survey utilizes the *Partial Least Square* (PLS) approach in examining data. This is done because the sample used does not have to be large and can be utilized to confirm the theory and predict the correlation among latent variables (Suresh et al., 2021; Chin and Newsted, 1999). Data analysis using PLS is made up of two sub-models: the outer Model as well as the structural Model.

2.6.1. Measurement Model

The measurement model explains how the variable manifests or the detected variable. *Outer Model* is applied to test construct efficacy and *instrument dependability*. The efficacy test was managed to determine the research instrument's capability of measuring what must be assessed (Cahyono et al., 2021). An indicator is declared valid if it holds an AVE (*average variance extracted*) value above 0.50 or proves that the whole *outer loading* dimension variable has a loading value > 0.5 or the highest *loading factor* value for the proposed construction as opposed to the *loading factor* value for different constructs so that it concludes these measurements meet the criteria of *convergent validity* (Chin and Newsted, 1999; Ghozali and Latan, 2015; John, 2021).

2.6.2. Structural Model Evaluation

The Inner Model (structural Model) is a model that reveals the potential of estimation among constructs or latent variables. Throughout the *bootstrapping* process, *T*-Statistical test parameters are collected to foresee the existence of a causal connection among these latent variables. *Inner Model* is estimated by studying the variance of variance explained via the *R-Square* amount and the structural path-coefficient for the association among the variables. If the *R-Square* value is greater than 0.75, 0.5, and 0.25, it can be interpreted that the latent predictor has a strong influence, moderate and weak, at the level struct Ural (Ghozali and Latan, 2015; Salehi Dashti, 2020).

3. Results

3.1. Data Description 8

The object of the research is the auditors of the Audit Board of the Republic of Indonesia (BPK), Development Finance Audit Board (BPKP), as well as public accounting firm (KAP) in South Sulawesi Province. The unit of analysis in the present research is auditors at all stages of the organizational hierarchy, namely junior/staff auditors, senior auditors, audit managers, and audit partners who are involved in the implementation of an audit program on financial statement audits with a minimum of 2 years of audit experience.

The sample collection in the research was carried out through a random process. The characteristics of the respondents who were the samples of this study are given in Table 1.

Table 1:
Characteristics of Respondents

| Information | Total | Percentage |
|-------------------|-------|------------|
| Number of Samples | 97 | 100% |
| Gender: | | |
| Male | 64 | 66% |
| Women | 33 | 34% |
| Age: | | |
| 20-35 | 33 | 34% |
| 36-50 | 43 | 44% |
| > 51 | 21 | 22% |
| Agency: | | |
| HOOD | 24 | 25% |
| BPKP | 57 | 59% |
| CPC | 16 | 16% |

Source: Own research

Given Table 1, it can be observed that the quantity of male respondents is somewhat greater than female ones. The male number was 64 people (66%) and women 33 people (34%). Respondents aged over 20 years were 33 people (34%), respondents aged 36-50 years were 43 people (44%), and 21 (22%) people were aged over 51 years. In addition, based on Table 1, it is known from KAP agencies as many as 24 people (25%), BPKP as many as 57 people (59%), and BPK as many as 16 people (16%) who were research respondents.

3.2. Data Analysis

Data processing techniques utilizing the PLS technique in investigating data. Data analysis using PLS is made up of 2 sub-models: the measurement(outer) Model as well as the Structural Model, which is regularly named the inner Model (Ghozali and Latan, 2015; John, 2021). These stages are as follows:

3.2.1. Descriptive Statistics

Analysis of variable descriptions by interpreting the average value of each sub-variable (dimension) in the current survey intends to depict a picture of the dimensions that build the research model concept as a whole. The sample data processed in the survey were 97. Descriptive data for all of the variables presented in Table 2.

3.2.2. Assess the Outer Model or Measurement Model (Table 3)

There are numerous standards in applying data analysis methods with SmartPLS to evaluate the *outer models* that *convergent validity of measurement models* can be inferred from the association among the indicators scores with a score variable. Evaluating the *AVE (average variance extracted)* value above 0.5, or showing that the entire *outer loading* dimension variable has a loading value > 0.50, or the highest *loading* value for the intended construct related to the *loading* value for the others (Chin and Newsted, 1999; Salehi Dashti, 2020).

Initially, the outer design value or association between a variable and construct doesn't satisfy the *convergent validity* since indicators have a *loading* value beless 0.60. Model modification is performed by removing indicators that have a loading factor value less than 0.60.

3.2.3. Assessing Reliability and Average Variance Extracted

The next step in measuring the *outer Model of the measurement model* is to assess the *composite reliability* and *Cronbach's alpha*. A statement item is guaranteed, so the *Cronbach's alpha* must be > 0.60 (Ghozali and Latan, 2015; Cahyono et al., 2021).

Table 2:
Descriptive Data

| | N | Minimum | Maximum | Mean | Standard Deviation |
|--|----|---------|---------|--------|--------------------|
| Time Pressure (X1) | 97 | 1 | 5 | 2.5700 | 0.70399 |
| Role Conflict (X2) | 97 | 1 | 5 | 2.0968 | 0.56962 |
| External locus of control (X3) | 97 | 1 | 5 | 3.6132 | 0.36966 |
| Work Stress (Y1) | 97 | 1 | 5 | 2.0186 | 0.67890 |
| Audit Quality Reduction Behaviour (Y2) | 97 | 1 | 5 | 2.4804 | 0.53476 |
| Valid N (listwise) | 97 | | | | |

Source: Processed Data, 2020

In Table 4, the values of *composite reliability*, *Cronbach Alpha*, and AVE are presented for all variables.

Considering Table 4, we can infer that all of the constructs satisfy the standards for being reliable.

3.2.4. Structural Model Testing (Inner Model)

Inner (structural) Model express the correlation among latent variables on the basis of the substantive hypothesis. The Model's design struck Tural relations among latent variables on the basis of the problem formulation.

The variance percentage explained via the *R*-Square value and the structural path coefficient for the association among independent variables and the dependent ones. Variations in *R*-Square's value can be applied to describe the impact of specific exogenous latent variables on the endogenous latent variable, whether it has pengaru h or substantive relationship. If the *R*-Square value is greater than 0.75, 0.5, and 0.25, it could be investigated that the latent predictors have a strong, moderate, and weak impact at the structural level (Ghozali and Latan, 2015; John, 2021).

Table 5 demonstrates that the *R*-square value is at a moderate level. The work stress variable is 0.468; this indicates that the independent variable in explaining the dependent variables is 46.8%. The *R*-square variable of audit quality reduction behavior is 0.586; this indicates that the independent variable in defining the dependent variable is 58.6%.

3.2.5. Hypothesis test

The importance of the predicted parameters presents beneficial knowledge regarding the connection among the variables of the survey. The foundation applied in examining the hypothesis is the value included in the *output outcome for inner weight*. Table 6 produces a predicted output for structural model testing.

Table 3:
The Outer Loading (Measurement Model)

| Variable | Contract | Early Model | Modify. | Variable | Contract | Early Model | Modify. |
|---------------|----------|-------------|---------|-------------------------------------|----------|-------------|---------|
| Time Pressure | X1.1 | 0.436 | - | Locus of Control External | X3.1 | 0.738 | 0.776 |
| | X1.2 | 0.498 | - | | X3.2 | 0.653 | 0.720 |
| | X1.3 | 0.607 | 0.624 | | X3.3 | 0.728 | 0.759 |
| | X1.4 | 0.700 | 0.734 | | X3.4 | 0.036 | - |
| | X1.5 | 0.503 | - | | X3.5 | 0.686 | 0.744 |
| | X1.6 | 0.837 | 0.873 | | X3.6 | 0.689 | 0.697 |
| | X1.7 | 0.726 | 0.742 | | X3.7 | 0.282 | - |
| Role Conflict | X2.1 | 0.563 | - | | X3.8 | 0.027 | - |
| | X2.2 | 0.703 | 0.651 | | X3.9 | 0.659 | 0.626 |
| | X2.3 | 0.485 | - | | X3.10 | 0.735 | 0.693 |
| | X2.4 | 0.245 | - | | X3.11 | 0.699 | 0.647 |
| | X2.5 | 0.544 | - | | X3.12 | 0.340 | - |
| | X2.6 | 0.713 | 0.708 | | X3.13 | 0.734 | 0.699 |
| | X2.7 | 0.487 | - | | X3.14 | -0.135 | - |
| | X2.8 | 0.754 | 0.797 | | X3.15 | 0.027 | - |
| | X2.9 | 0.720 | 0.751 | Audit's Quality Reduction Behaviour | Y2.1 | 0.761 | 0.799 |
| | X2.10 | 0.510 | - | | Y2.2 | 0.686 | 0.727 |
| X2.11 | 0.715 | 0.740 | Y2.3 | | 0.717 | 0.739 | |
| X2.12 | 0.699 | 0.736 | Y2.4 | | 0.685 | 0.723 | |
| X2.13 | 0.766 | 0.796 | Y2.5 | | 0.550 | - | |
| Work stress | Y1.1 | 0.881 | 0.880 | | Y2.6 | 0.700 | 0.737 |
| | Y1.2 | 0.810 | 0.809 | | Y2.7 | 0.373 | - |
| | Y1.3 | 0.711 | 0.714 | | Y2.8 | 0.299 | - |
| | Y1.4 | 0.879 | 0.880 | | Y2.9 | 0.363 | - |
| | Y1.5 | 0.816 | 0.812 | | Y2.10 | 0.729 | 0.799 |

Source: Processed Data, 2020

Table 4:
Construct Reliability Test

| Variables | Cronbach's Alpha | Reliability | Average Variant Extracted (AVE) |
|-----------|------------------|-------------|---------------------------------|
| X1 | 0.735 | 0.834 | 0.560 |
| X2 | 0.863 | 0.895 | 0.550 |
| X3 | 0.879 | 0.900 | 0.502 |
| Y1 | 0.879 | 0.912 | 0.675 |
| Y2 | 0.849 | 0.888 | 0.569 |

Source: Processed Data, 2020

Table 5:
Estimation of R-Square

| Variables | R-Square | R-Square Adjusted |
|--|----------|-------------------|
| Y1 (Work Stress) | 0.468 | 0.451 |
| Y2 (Audit Quality Reduction Behaviour) | 0.586 | 0.568 |

Source: Processed Data, 2020

Table 6:
Result for Inner Weight

| Variable | Original Estimate | Mean | SD | T-Statistics | P-Values |
|----------|-------------------|-------|-------|--------------|----------|
| XL -> Y1 | 0.243 | 0.237 | 0.097 | 2.518 | 0.012 |
| XL -> Y2 | 0.384 | 0.388 | 0.091 | 4.237 | 0.000 |
| X2 -> Y1 | 0.448 | 0.452 | 0.123 | 3.652 | 0.000 |
| X2 -> Y2 | 0.255 | 0.251 | 0.093 | 2.738 | 0.006 |
| X3 -> Y1 | 0.232 | 0.242 | 0.079 | 2.925 | 0.004 |
| X3 -> Y2 | 0.147 | 0.152 | 0.070 | 2.097 | 0.037 |
| Y1 -> Y2 | 0.225 | 0.213 | 0.107 | 2.100 | 0.036 |

Source: Processed Data, 2020

In PLS, the statistical examination of each hypothesized connection is conducted utilizing a simulation. In this instance, the *bootstrap* technique is carried out over the sample. Bootstrapping measurement is meant to reduce the issue of abnormal data. The results are as follows:

Testing the influence of time pressure on auditor work stress shows the path-coefficient value of 0.243. The value of *T* received is 2.518. This amount is more significant than *T* table (1.986). This outcome implies that high time pressure is able to raise the auditors' work stress. So that the hypothesis H1a is acquired.

Examining the influence of time pressure on the behaviour of reducing audit quality shows a path coefficient value of 0.384. The *T* value is 4.237. The value is more than *T* table (1.986). This effect indicates that high time pressure can raise audit quality reduction behavior to accept the H1b hypothesis.

Testing the impact of role conflict on auditor working stress shows the value of path coefficient 0.448. The *T* value is 3.652, which is greater than *T* table (1.986). This result interpreted that the high role conflict will cause auditors' working stress. So that the hypothesis H2 a is accepted.

Testing the impact of role conflict on the behaviour of reducing audit quality shows a path coefficient of 0.255. The *T* value obtained is 2.738. This value is greater than *T* table (1.986). This result means that the high role conflict cause increment in the audit quality reduction behaviour. So the H2b hypothesis is corrected.

Results of testing the effects of *locus of control* are external to stress the work of auditors showed nil ai path coefficient of 0.232. The *T* value obtained is 2.925, which is greater than *T* table (1.986). This result interpreted that the locus of control external cause increment in the job stress auditor. So the hypothesis H3a is accepted.

4 Testing the effect of time pressure on the behaviour of reducing audit quality shows a path coefficient of 0.147. The *T* value is 2.097, which is greater than *T* table (1.986). This result shows that *locus of control* externally will improve the behaviour of a reduction in audit quality. So the hypothesis H 3b is accepted.

Testing the impact of work stress on auditors on audit quality reduction behaviour shows the path coefficient value of 0.225. The *T* value is 2.100, which is greater than *T* table (1.986). This result shows that high auditors' work stress will increase audit quality reduction behaviour. So that hypothesis H4 is accepted.

4. Conclusion

From the results of the tests that have been carried out in this study, it can be inferred that the overall hypothesis developed can be trusted, where the high time demand will expand the auditor's work stress; the high time pressure expand the audit quality reduction behaviour; the role conflict will increase job stress of auditor; the high level of role struggle will improve the audit quality reduction behaviour; *Locus of control* external auditors will increase work stress; *Locus of control* externally will improve audit quality reduction behaviour, and the high level of work stress will increase the audit quality reduction behaviour. This illustrates that the phenomenon of audit quality reduction behaviour is increasing. Meanwhile, the auditor profession is to provide audit

services that are required to enhance the status of services provided. Hence, this research is important to do so that it becomes material for consideration or reference for local governments in supervising auditors in charge of supervising the implementation of finance and development in accordance with applicable regulations.

References

1. Cahyono, Y. T., Putri, D. A. W., & Nurharjanti, N. N. (2021). The Audit Experience as a Moderating the Effect of E-Audit Implementation and the Audit's Working Environment on the Quality of Audit Findings in the Fraud Auditing. *Riset Akuntansi dan Keuangan Indonesia*, 5(3), 313-322. <http://journals.ums.ac.id/index.php/reaksi/article/view/13597>
2. Chin, W. W., & Newsted, P. R. (1999). Structural equation modeling analysis with small samples using partial least squares. In R. H. Hoyle (Ed.), *Statistical Strategies for Small Sample Research*, (pp. 307-341). Thousand Oaks: CA: Sage Publications. [https://www.scirp.org/\(S\(351jmbntvnstj1aadtqpszje\)\)/reference/ReferencesPapers.aspx?ReferencelD=448254](https://www.scirp.org/(S(351jmbntvnstj1aadtqpszje))/reference/ReferencesPapers.aspx?ReferencelD=448254)
3. Ghozali, I. (2008). Structural equation modeling. *Metode Alternatif Dengan Partial Least Square*. Semarang: Badan Penerbit Universitas Diponegoro. <https://digilib.undip.ac.id/v2/2012/10/04/structural-equation-modeling-metode-alternatif-dengan-partial-least-square>
4. Latan, H., & Ghozali, I. (2015). Partial least squares: concepts, techniques and applications using the smart PLS 3. (2nd edition). *University of Diponegoro Press*. Semarang. Indonesia. <https://www.springer.com/gp/book/9783319640686>
5. Ika, D., & Suryani, Y. (2019). Analysis Of Competence, Independence And Professional Ethics Influence On Audit Quality (Empirical Studies Of Public Accountant Offices In Medan). *Multi-Disciplinary International Conference University of Asahan*, 1. <http://jurnal.una.ac.id/index.php/seminter2019/article/view/543>
6. Khan, M. Jalal, & John, J. A. (2021). Employee Stress Management Factors Influencing Selected Audit Firms in the Kingdom of Bahrain. *iKSP Journal of Innovative Writings*, 1(2). <https://iksp.org/journals/index.php/ijiw/article/view/59>
7. Kelly, T., Margheim, L., & Pattison, D. (1999). Survey on the differential effects of time deadline pressure versus time budget pressure on auditor behaviour. *Journal of Applied Business Research (JABR)*, 15(4), 117-128. <https://doi.org/10.19030/jabr.v15i4.5666>
8. Malone, Ch. F., & Roberts, R. W. (1996). Factors associated with the incidence of reduced audit quality behaviours. *Auditing: a journal of practice & theory*, 15(2), 49-60. <https://ssrn.com/abstract=2639>
9. Nugraha, E., Nugroho, L., & Setiawan, A. (2020). Discourses of determinants factor in audit quality. *1st Annual Conference Economics, Business, and Social Sciences, ACEBISS 2019, 26-30 March, Jakarta, Indonesia*. <https://doi.org/10.4108/eai.26-3-2019.2290776>
10. Otley, D. T., & Pierce, B. J. (1996). Auditor time budget pressure: consequences and antecedents. *Accounting, Auditing & Accountability Journal*, 9(1), 31-58. <https://doi.org/10.1108/09513579610109969>
11. Pierce, B., & Sweeney, B. (2004). Cost-quality conflict in audit firms: an empirical investigation. *European Accounting Review*, 13(3), 415-441. <https://doi.org/10.1080/0963818042000216794>
12. Salehi Dashti, M., & Saedi, R. (2020). Investigating the Effects of Work and Social Stress Factors on Job Performance of Auditors. *Journal of Health Accounting*, 9(1), 41-60. <https://doi.org/10.30476/jha.2020.80242.1252>
13. Suresh, M., Srividya, R., & Kumaraswamy, S. (2021). Modelling the Factors of Job Stress in Audit Firms: A TISM Approach. In *Advances in Materials Research* (pp. 819-829). Springer, Singapore. https://doi.org/10.1007/978-981-15-8319-3_82

Received 8. 10.2020
Received in revised form 18. 11.2020
Accepted 22. 11.2020
Available online 28.02.2021

Behaviour models of audit quality reduction associated with auditor's work stress

ORIGINALITY REPORT

13%

SIMILARITY INDEX

9%

INTERNET SOURCES

5%

PUBLICATIONS

2%

STUDENT PAPERS

PRIMARY SOURCES

| | | |
|---|--|----|
| 1 | www.emerald.com Internet Source | 1% |
| 2 | Liudmyla Shkulipa. "Accounting Journals: Scopus, Web of Science, SCImago", Walter de Gruyter GmbH, 2020 Publication | 1% |
| 3 | www.coursehero.com Internet Source | 1% |
| 4 | eudl.eu Internet Source | 1% |
| 5 | businessperspectives.org Internet Source | 1% |
| 6 | repository.kpi.kharkov.ua Internet Source | 1% |
| 7 | www.ssoar.info Internet Source | 1% |
| 8 | Submitted to University of Leicester Student Paper | 1% |

| | | |
|----|--|------|
| 9 | Fitria Halim, Efendi Efendi, Marisi Butarbutar, Anne Rumondang Malau, Acai Sudirman. "Constituents Driving Interest in Using E-Wallets in Generation Z", Proceeding on International Conference of Science Management Art Research Technology, 2020 Publication | 1 % |
| 10 | journals.gen.tr Internet Source | <1 % |
| 11 | ssbfnet.com Internet Source | <1 % |
| 12 | www.virtusinterpress.org Internet Source | <1 % |
| 13 | www.yumpu.com Internet Source | <1 % |
| 14 | Asian Review of Accounting, Volume 18, Issue 2 (2010-07-03) Publication | <1 % |
| 15 | Mun Yah Zahiroh. "Cybersecurity Awareness and Digital Skills on Readiness For Change in Digital Banking", Li Falah: Jurnal Studi Ekonomi dan Bisnis Islam, 2020 Publication | <1 % |
| 16 | Mar'atus Sholikhah, Muhyadi Muhyadi. "Roles of career maturity mediating the effects of locus of control and socioeconomic status on | <1 % |

career readiness", International Journal of Evaluation and Research in Education (IJERE), 2021

Publication

17

digitalcommons.usf.edu

Internet Source

<1 %

18

Dyah N.A. Janie, Jaka Isgiyarta. "IMPACT OF THE PERSONALITY, PROFESSIONALISM, AND SPIRITUALITY ON DYSFUNCTIONAL BEHAVIOUR (A CASE STUDY OF INDONESIAN ACCOUNTANTS)", Humanities & Social Sciences Reviews, 2019

Publication

<1 %

19

Widjojo Suprpto, Stefany Stefany, Shahzad Ali. "Service Quality, Store Image, Price Consciousness, and Repurchase Intention on Mobile Home Service", SHS Web of Conferences, 2020

Publication

<1 %

20

www.pegegog.net

Internet Source

<1 %

21

digitalcommons.odu.edu

Internet Source

<1 %

22

id.123dok.com

Internet Source

<1 %

23

pdfs.semanticscholar.org

Internet Source

<1 %

24

sloap.org
Internet Source

<1 %

25

Erny Rachmawati, Suliyanto, Agus Suroso.
"Direct and indirect effect of entrepreneurial orientation, family involvement and gender on family business performance", Journal of Family Business Management, 2020
Publication

<1 %

26

growingscience.com
Internet Source

<1 %

Exclude quotes On

Exclude matches < 5 words

Exclude bibliography On

Behaviour models of audit quality reduction associated with auditor's work stress

GRADEMARK REPORT

FINAL GRADE

/0

GENERAL COMMENTS

Instructor

PAGE 1

PAGE 2

PAGE 3

PAGE 4

PAGE 5

PAGE 6

PAGE 7

PAGE 8
