

THE EFFECTS OF INDEPENDENCE AND AUDITOR PROFESSIONALISM ON AUDIT QUALITY WITH TIME BUDGET PRESSURE AS A MODERATING VARIABLE

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ABSTRACT

This study aims to examine and provide empirical evidence the influence of auditor independence and professionalism on audit quality by being moderated by time budget pressure. The approach in this study is a quantitative approach that is categorized as explanatory research, namely the type of research in the form of testing hypotheses with a pattern of causal relationships. Respondents from this study were auditors working in public accounting offices affiliated with OAA (foreign audit organizations) as many as 97 respondents. The data obtained in this study was processed with the help of WarpPLS analysis. The test results show that auditor independence and professionalism have a positive effect on audit quality. While the results of testing time budget pressure moderation helped weaken the relationship between independence and professionalism of auditors on audit quality.

Keywords: audit quality, auditor independence, auditor professionalism, time budget pressure

INTRODUCTION

Reasonable financial statements based on generally accepted accounting principles are realized by the availability of financial information that is consistent and does not contain material errors. The importance of audits of financial statements because of the potential for inaccuracy of financial information that can cause errors in business decision making (Rahayu and Suhayati, 2013: 5).

Differences in interests between company owners and managers have the potential to cause information asymmetry. Scott (2015: 13) stated that information asymmetry arises as a result of the existence of one party who has better information than the other party. Furthermore, Scott explained the division of information asymmetry consisting of moral hazard and adverse selection. Moral hazard is a situation when there is a separation between ownership and supervision as a result of the inability of certain parties (shareholders and creditors) to oversee management performance. On the other hand, adverse selection occurs when information on company conditions and future prospects is better known by management. Public accountants are present as a profession that bridges the information asymmetry by providing audit services to financial statements. The profession of public accountants has an important role in assessing and improving the quality of financial information for governments, shareholders, investors, creditors and other stakeholders.

This study uses a quality theory that explains how a product is said to be of quality. Crosby (1989) reveals that a product is said to be of high quality or according to standards if the product or service is done by people who have high skills and good attitudes. This is because quality is not only seen in the final results, but also concerning the quality of human resources, the quality of the process, and the quality of the environment. In addition, work stress theory is also used as a basis in explaining the effect of auditor independence and professionalism on audit quality. Smith (1990) explains that the accounting profession pays attention to stress phenomena that can be linked to work and individuals among its members. Since the end of 1950, stress is a problem faced by practitioners in all aspects of the profession. Smith (1990) places work stress as a cause for the emergence of individual disputes originating from various aspects of the organization. In connection with this research, work stress can be interpreted as a result of the audit time pressure experienced by the auditor. Response to audit time pressure will be shown by the auditor in the quality of the audit produced.

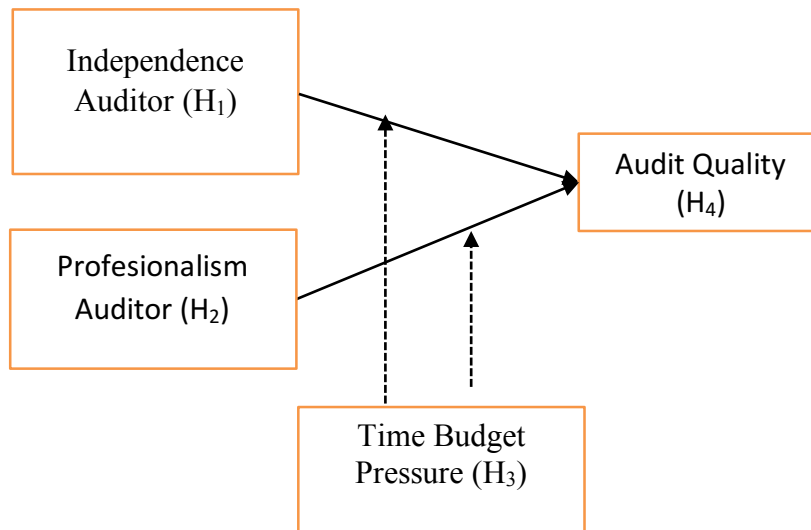
Poor audit quality will reduce public confidence in the accounting profession, and reduce auditor credibility for the results of audits conducted. Audit quality is defined as the probability of an auditor in finding and reporting violations on the client's accounting system (De Angelo, 1981). If the violations committed by the client cannot be detected by the auditor, the auditor's competence and audit procedures carried out should be in the spotlight. However, if the auditor is able to detect errors in the client's financial statements, but the error is not reported then the questionable question is the independence of the auditor.

In addition, other factors that influence audit quality include professionalism. Boatham (2007) concluded that there is a positive relationship between professionalism and audit quality. The more professional the attitude of an auditor, the better the audit quality. In line with this, Idris (2011) states that there are certain links that cause financial reports.

The Effect of Independence Auditor on Audit Quality

Audit quality according to DeAngelo (1981) is the probability or possibility of the auditor to be able to find fraud that occurs in the client's accounting system, and be independent in reporting the findings. The ability to find fraud is a form of auditor competence based on his knowledge and experience. If the two theories are connected, it can be concluded that the audit is said

to be of high quality if the auditing process is carried out by highly competent people in accordance with the field of accounting and auditing, has a good attitude, and completes audit procedures in accordance with the Public Accountants Professional Standards.



Some of the above studies contradict the research of Tjun-tjun (2012) and Abdika (2015) which stated that independence does not affect audit quality. This is caused by the measurement of independence that is not derived from the mental attitude of the auditor. In addition, Abdika (2015) concluded that some auditors retained their clients more than 3 years on the grounds that they were the auditor's work motivation. Based on these explanations, the hypothesis proposed is:

H1: Independence has a positive effect on audit quality.

The Effect of Auditor Professionalism on Audit Quality

Professionalism is an important requirement for public accountants. Boatham (2007) stated that professionalism refers to capabilities that are manifested in knowledge, experience, adaptability, technical abilities, and technological abilities. In addition to these capabilities, auditor professionalism also refers to behavior manifested in transparency and responsibility. Some of these abilities and behaviors are very important to gain public trust.

Several previous studies, including those carried out by Iryani (2017); Darwanis (2016); and Heyrani (2015) concluded that professionalism had an effect on audit quality. However, the results of these studies differ from the results suggested by Putri and Juliarsa (2014) and Fietoria and Manalu (2016) which concluded that professionalism had no significant effect on audit quality. Based on this explanation, the resulting hypothesis is:

H2: Professionalism has a positive effect on audit quality.

The Effect Of Time Budget Pressure In Moderating The Relationship Between Auditor Independence Towards Audit Quality

Willet and Page (1996) stated that tight audit time (time budget pressure) is caused by remembering the cost of the audit. This cost pressure is due to increasing competition and the occurrence of economic recession. This was confirmed by Bowrin (1999) who explained that in the late 1970s there was an increase in competition between KAP. This resulted in the emergence of a policy of reducing audit fees for clients. Thus, the low audit fee results in KAP reducing audit time so that the expected profit can be achieved. The results of this study indicate that there is a negative relationship between time budget pressure and audit quality.

Time pressure is related to work stress theory. Zakaria, et al. (2003) revealed that the tightness of time occurs when a target is difficult to achieve due to limited time. When the time target which is an auditor's performance indicator is difficult to achieve, this causes stress for the auditor. The work stress experienced by the auditor will cause dysfunctional behavior, so that the resulting audit is of low quality. Regarding independence, DeAngelo (1981) stated that the possibility of auditors not reporting material misstatement depends on auditor independence. Thus, if time constraints cause auditors to be unable to report material misstatements, strict audit time causes auditors to be unable to maintain their independence. Based on these explanations, the proposed hypothesis is:

H3: Time budget pressure moderates the relationship between auditor independence on audit quality.

The Effect of Time Budget Pressure In Moderating (Weakening) The Relationship Between Auditor Professionalism and Audit Quality

Outley and Pierce (1996) explained that auditors are faced with increasing competition which creates a cost quality dilemma. Auditors are required to be able to reduce the time of their work so that the costs incurred can be minimized, so that the Public Accountant Office is able to compete in determining audit fees. In addition to the short time, the auditor is expected to be able to

maintain the quality of the audit produced so as not to harm the KAP and its clients. If in the time pressure, the auditor is unable to complete the work, then dysfunctional behavior arises which reduces the professionalism of the auditor.

According to Baotham (2007), said that professionalism is based on one's abilities and professional behavior. A person's ability is observed based on knowledge, experience, adaptability, and technical abilities. Professional behavior is observed through transparency and important responsibilities to ensure public trust. Based on these explanations, the hypothesis proposed is:

H4: Time budget pressure affects the relationship between auditor professionalism and audit quality.

RESEARCH METHODOLOGY

Types of Research

The approach in this study is a quantitative approach that is categorized as explanatory research, namely the type of research in the form of testing hypotheses with a pattern of causal relationships. The pattern of causal relationships is a pattern of causal testing with the aim to determine the effect of a variable on other variables through testing hypotheses.

Research Population and Samples

The population used in this study is an external auditor who works at the Public Accounting Firm (KAP) affiliated with the Foreign Audit Organization (OAA) in Jakarta. Foreign Audit Organizations (OAA) are foreign organizations whose members consist of professional service companies and carry out at least business activities in the field of audit services for historical financial information (Article 1 Number 8 of Law Number 5 Year 2011 concerning Public Accountants).

Types and Data Collection Methods

The type of data in this study are primary data obtained through questionnaires. The method of collecting data in this study is through the survey method. The survey is a method of collecting primary data by giving a statement that aims to get the opinions of individual respondents. There are three forms of surveys, namely mail surveys, computer-delivered surveys, and intercept studies. This study uses the technique of computer-delivered surveys, where statements will be sent to respondents using computers via the internet (Hartono, 2016: 140).

Statistical Method

This research is included in quantitative research with a research model that is quite complex because it consists of many variables and also uses moderation effects. Therefore, the reliable statistical technique to use is the structural equation modeling (SEM) technique. The use of SEM techniques aims to predict the model of causality and the development of theory or covariance which aims to estimate the test model or confirmation theory (Hartono and Abdillah, 2016: 7).

Structural Equations

The data analysis model used in this study is Partial Least Square (PLS) analysis using the help of the SmartPLS program. The form of the equation in this study are:

$$KA = \alpha + \beta1IA + \beta2PA + \beta3PRA + \beta4PLA + \beta1IA * TBP + \beta2PA * TBP + \beta3PRA * TBP + \beta4PLA * TBP + e$$

Noted:

KA	= Audit Quality
α	= Constanta
β	= Independent Variable Coefficient
IA	= Independence of the Auditor
PA	= Audit Procedure
PRA	= Audit Professionalism
PLA	= Audit Experience
TBP	= Moderating variable time budget pressure
e	= measurement error

RESULTS AND DISCUSSION

Respondents in this study were external auditors working at the Public Accounting Firm (KAP) affiliated with the Foreign Audit Organization (OAA) in Jakarta. The researcher collected data from 12 October 2018 to 19 December 2018. The number of questionnaires distributed was 120 questionnaires. The number of questionnaires returned and can be used are 97 questionnaires. The number of samples, the rate of return of the questionnaire, and the questionnaire that can be used have the following details:

Table 1. Questionnaire Return Rate

Questionnaire	Total	Percentage
Distributed questionnaire	120	100%
Questionnaire that doesn't return	23	19.1%
Returning questionnaire	97	80.8%
Questionnaire that cannot be processed	0	0%
Questionable questionnaire	97	80.8%

Respondent's Answer Description

The researcher used descriptive analysis to find out how respondents responded to the indicators for each construct in the questionnaire. Descriptive analysis is done by processing data based on the average value of respondents' answers and standard deviations in a 7-point Likert scale.

Table 3. Distribution of Respondents' Answers to the Auditor's Independence Construct

Variable	Min.	Max.	Mean	Standard Deviation
IA	1	7	6.064	1.101
PRA	1	7	5.164	0.933
TBP	1	7	4.071	0.903
KA	1	7	5.773	1.153

Evaluation of Research Models

The provision in testing this convergent validity is that:

1) the factor loading number must be more than 0.05, but Sholihin and Ratmono (2013) state that indicators that have a loading factor of less than 0.4 must be eliminated from the model while the indicator has a factor loading value between the values 0.4 - 0, 7 are still acceptable, and

2) AVE numbers for all and each questionnaire item must be more than 0.50 (Hair et al., 2010: 104). The items in the questionnaire will be deleted if the AVE value is less than 0.50 and then a factor return analysis is done.

The results of testing the convergent validity presented in table 5.4 show the value of factor loading of all research indicators. Sholihin et al. (2013) states that indicators that have a factor loading value below 0.4 must be eliminated from the model while indicators that have a factor loading value between values 0.4 - 0.7 can still be accepted, so that from that value all indicators are eligible to have more value from 0.4. Table 5.4 also shows that all constructs have AVE values of more than 0.5 so that the construct in this study is considered to have been significant.

Table 4. Factor Loading Value for Each Indicator Item and AVE Construct

Variables	Indicator	Loading Factor	P value	AVE
Independence of the Auditor	IA1	0.833	<0.001	0.746
	IA2	0.702	<0.001	
	IA3	0.626	<0.001	
	IA4	0.798	<0.001	
	IA5	0.694	<0.001	

Auditor Professionalism	PRA1	0.811	<0.001	0.790
	PRA2	0.895	<0.001	
	PRA3	0.754	<0.001	
Time Budget Pressure	TBP1	0.621	<0.001	0.613
	TBP2	0.554	<0.001	
	TBP3	0.527	<0.001	
Audit Quality	KA1	0.719	<0.001	0.773
	KA2	0.775	<0.001	
	KA3	0.574	<0.001	
	KA4	0.676	<0.001	
	KA5	0.710	<0.001	
	KA6	0.503	<0.001	
	KA7	0.693	<0.001	

Table 4 showed that the factor loading value and AVE of each construct. The value of factor loading and value of AVE in all constructs is greater than 0.5. Thus all constructs meet the requirements of convergent validity.

Test the Validity of Discrimination

The discriminant validity test is conducted with the aim to find out whether there is a correlation between the different construct measurements.

1) AVE root value must be greater than the latent variable correlation, and
2) the factor loading value must be greater than the cross loading value. The criteria in the discriminant validity test are that each indicator measuring the construct must correlate higher than the other constructs. Indicators that meet these requirements can be said to be valid so that they can be used in this study.

Reliability testing is measured using two parameters, namely

- 1) the cronbach's alpha value is more than 0.6 and
- 2) the composite reliability value is more than 0.7.

Table 7 explains the results of reliability tests on variables in the study:

Table 7. Cronbach's Alpha Value and Composite Reliability Research Results

Variables	Cronbach Alpha	Composite Reliability
IA	0.884	0.936
PRA	0.764	0.818
TBP	0.750	0.816
KA	0.813	0.913

Table 7 showed that all variables have a cronbach's alpha value above 0.6 and the composite reliability value is above 0.7. The results of all validity and reliability tests that have been carried out indicate that all indicators in this research instrument are valid and reliable, so that can be used as statements in research instruments. Research instruments can begin to be distributed to respondents and tested on the results of respondents' answers.

Test Fit Research Results Model (outer model).

Fit model testing is done to see whether this model is suitable for use or not (Hartono and Abdillah, 2015). A construct is said to pass the model fit test if it meets several conditions, namely: e. The significance value (P) on Average Path Coefficient (APC) must be less than 0.05 or 5%.

Testing of Structural Models (Inner Model)

The structural model that will be tested in this study contains a test of the influence of the independent variables on the dependent before and after the moderating effect. The structural model (inner model) in this study was tested by looking at the aspects of Q-squared, R-squared, and effect size. The results of testing structural models are presented in the following table:

Table 8. Q-squared value and R-squared Research Results

Structural Model	R-squared	Q-squared
Model (before moderation)	0.218	0.237
Model (after moderation)	0.473	0.497

Table 9. Value of Effect Size of Research Results

Construct	Effect Size Value
IA →KA	0.57
PRA→KA	0.49
IA*TBP→KA	0.31
PRA*TBP→KA	0.30

The inner model test results described in table 5.8 show that there is a moderating effect that has an R-squared value of 0.218 with a Q-squared value of 0.237. This shows that exogenous variables namely audit independence, audit procedures, audit professionalism, and audit experience have an influence on endogenous variables. The effect size used in this study is the correlation coefficient. Effect sizes explain how differences occur in a correlation coefficient between endogenous variables and exogenous variables (Shavelson, 1996).

Table 9 showed that the audit effect size independence, audit professionalism, and audit experience ranges from 0.3 to 0.5, which means that the variable has a moderate effect to a large effect on the parameters tested. Whereas in the audit procedure variable, the effect size is 0.2, which means that the variable has a small effect on the parameters tested. The effect size results on audit independent variables and audit professionalism which are moderated by time budget pressure indicate 0.3, which means that the variable has a moderate effect on audit quality. While the effect size for audit procedure variables and audit experience shows the number 0.2, which means that the variable has a small effect on audit quality.

Hypothesis Testing and Moderation Effects

Testing the hypothesis in the study using WarpPLS 3.0 with the stable resampling method 3. The researcher chose stable3 because the resampling method has an estimated standard errors (Kock, 2015: 25) and produces a p value (Kock, 2015: 27) with the best precision compared to other resampling methods. Testing the hypothesis in this study is divided into two stages, namely the stage of testing the hypothesis before moderation and after the moderating effect. Terms of testing p value if the significance is $p < 0.05$, the hypothesis is accepted, and if the value of $p > 0.05$, the hypothesis is rejected.

Table 10. Hypothesis Testing Results Without Moderating Effects

Hypothesis	Variables	Coefficient value	P Value	Conclusion
H1	IA→KA	0.181	0.013	Accepted
H2	PRA→KA	0.161	0.018	Accepted

The results of hypothesis testing before moderation shown in table 5.10 show that three hypotheses are accepted, namely H1, H2, and H3 because they have directions in accordance with the hypothesis (for variables with direction of research) and p values that are significantly below 0.05. The research equations for models before moderation are as follows:
 $KA = 0.181 IA + 0.161 PRA + \zeta$

Table 11. Results of Testing the Moderation Effect Hypothesis

Hypothesis	Variables	Coefficient value	P Value	Conclusion
H3	IA*TBP → KA	0.457	0.027	Accepted
H4	PRA*TBP→ KA	0.204	0.018	Accepted

The results of testing the moderating effect hypothesis shown in table 5.11 show that three moderating interactions were accepted because it had a significant p value under 0.05, namely H1 with audit independence (IA * TBP), H2 with audit procedures (PA * TBP), and H3 with professionalism audit (PRA * TBP). The research equations for the model after moderation are as follows:

$$KA = 0.181 IA - 0.457 * IA + 0.161 PRA - 0.204 * PRA + \zeta$$

The next researcher tested the effect of the moderating variable, namely time budget pressure on audit quality to determine whether or not there was an effect on the main effect (moderating variable on endogenous variables). Table 5.12 presents several types of moderating variables that appear in this study after empirical testing. This type of moderation determination uses the basis used by Sugiyono (2014). The types of moderating effects are explained in Table 5.12.

Discussion of Research Results

The Effect of Auditor Independence on Audit Quality

The first hypothesis states that auditor independence has a positive effect on audit quality. The results of the study indicate that auditor independence has a significant effect on audit quality. The coefficient value in this study shows a positive result, meaning that the higher the independence of an auditor, the better the quality of the audit will be. The results of this study are in line with previous studies that have discussed the relationship of independence to audit quality, including Patrick, et al. (2017); Saputra (2015); Halim (2014); Sarwoko and Agoes (2014); and Tepalagul and Lin (2014) which prove empirically that auditor independence has a positive effect on audit quality.

The results of this study also support the theory developed by DeAngelo (1981) which reveals that the audit is said to be of quality if the auditor is able to ensure and provide assurance that there is no material misstatement in the audited financial statements. The probability meant by DeAngelo (1981) in his research is the discovery of violations that depend on the auditor's ability, as well as procedures for auditing. The auditor's probability of reporting fraud that occurs in the client's accounting system depends on the independence of the auditor.

Hypothesis test results indicate that the majority of respondents argue, auditor independence has a positive influence on audit quality. Most respondents view independence as an important factor for an auditor in carrying out audit responsibilities. An auditor who is able to maintain independence, will not be affected by various forces originating from outside the auditor in considering the facts during the inspection process.

The Effect of Auditor Professionalism on Audit Quality

The second hypothesis states that auditor professionalism has a positive effect on audit quality. The results of the study indicate that auditor professionalism has a significant effect on audit quality. The coefficient value in this study shows positive results, meaning that the higher the professionalism possessed by an auditor, the better the audit quality produced.

This research is in line with previous research proposed by Fietoria and Manalu (2016) and Futri (2014) that as well as professionalism is more interpreted in a person's attitude and behavior in carrying out his profession. Professional attitude is the main requirement for public accountants in addition to having adequate skills or skills, as well as discipline and consistency in carrying out their obligations. High professionalism will contribute to stakeholders' trust in the auditor's performance.

The Effect of Auditor Independence on Audit Quality Moderated By Time Budget Pressure

The third hypothesis states that time budget pressure moderates the relationship of auditor professionalism to audit quality. The results showed that the time budget pressure variable weakened the relationship between auditor professionalism and audit quality as evidenced by the results of the test of moderating effects with significant values.

This research is in line with the statement of DeAngelo (1981) which states that the possibility of auditors not reporting material misstatement depends on auditor independence. Thus, if time constraints cause auditors to be unable to report material misstatements, strict audit time causes auditors to be unable to maintain their independence.

The Effect of Auditor Professionalism on Audit Quality Moderated By Time Budget Pressure

The fourth hypothesis states that time budget pressure also moderates the relationship between auditor professionalism and audit quality. The results of this study indicate that time budget pressure weakens the relationship between auditor professionalism and audit quality as evidenced by the results of the test of moderating effects with significant value.

The results of this study support the previous research proposed by Outley and Pierce (1996) and Baotham (2007) which states that there is a demand for auditors to be able to reduce the time of work so that the costs incurred can be minimized, thus the Public Accounting Firm is able to compete in determining audit fees. In addition to the short time, the auditor is expected to be able to maintain the quality of the audit produced so as not to harm the KAP and its clients. If in the time pressure, the auditor is unable to complete the work, then dysfunctional behavior arises which reduces the professionalism of the auditor. Professionalism is based on one's professional abilities and behavior. A person's ability is observed based on knowledge, experience, adaptability, and technical abilities. Professional behavior is observed through transparency and important responsibilities to ensure public trust.

CONCLUSION

This study examines the effect of auditor independence and professionalism on audit quality by being moderated by time budget pressure. Respondents in this study came from auditors working in public accounting offices affiliated with OAA (foreign audit organizations) as many as 97 respondents. The statistical method used is PLS SEM. The results of this study indicate a significant influence between auditor independence and professionalism on audit quality. In addition, this study also supports quality theory and work stress theory presented by Crosby (1989) and Smith (1990). A product is said to be of high quality or according to standards if the product or service is done by people who have high skills and good attitude. This is because quality is not only seen in the final results, but also concerning the quality of human resources, the quality of the process, and the quality of the environment.

In addition, the accounting profession pays attention to stress phenomena that can be linked to work and individuals among its members. Since the end of 1950, stress is a problem faced by practitioners in all aspects of the profession. Smith (1990) places work stress as a cause for the emergence of individual disputes originating from various aspects of the organization. In connection with this research, work stress can be interpreted as a result of the audit time pressure experienced by the auditor. Response to audit time pressure will be shown by the auditor in the quality of the audit produced.

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