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**EMPIRICAL STUDY OF CONTINGENCY TIME BUDGET PRESSURE AND AUDIT QUALITY ON THE WEST SUMATRA REPRESENTATIVES OF THE AUDIT BOARD OF REPUBLIC INDONESIA (BPK)**

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**ABSTRACT**

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*According to UU Nomor 15 Tahun 2004, the Examination of National Financial Management and Responsibility falls on the Audit Board of the Republic of Indonesia (BPK). The Audit Board of the Republic of Indonesia (BPK) is guided by the National Financial Audit Standards (SPKN) and regulated by Peraturan BPK Nomor 1 Tahun 2017 in order to guarantee audit quality and inspection results in an attempt to realize better, accountable, transparent, economical, effective, and efficient national financial management. Related to this, the quality of the audit can be influenced by several variables such as the employees' competence, experience, ethic, and independence in addition to time budget pressure. This research aims to find the Contingency Time Budget Pressure and the Audit Quality which is moderated by the usage of information technology as a variable. The object of this research is 47 out of 88 certified inspectors of West Sumatra Representatives of the Audit Board of the Republic of Indonesia. The samples are obtained through calculation with a purposive sampling method to determine which respondents will be selected. The research method for this research is qualitative approach with Partial Least Square (PLS) analysis helped by Smart PLS version 3. The result shows that the Time Budget Pressure variable positively and significantly influences the Audit Quality and Information Technology Usage moderating the relation of Time Budget Pressure with Audit Quality to have a strong and significant relationship.*

**Keywords:** *Contingency Time Budget Pressure, Usage of Information Technology, National Financial Audit Standard (SPKN), Audit Quality.*

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## **Introduction**

The government applied three aspects of good governance, which are supervision, control, and inspection, with the accountability of the Board of Audit of the Republic of Indonesia as the highest institution whose role is to strategically inspect the management and responsibility of national finances in the inspection process, the Audit Office of the Republic of Indonesia is guided by the National Financial Audit Standard to ensure the quality of inspection of national finances. Audit quality is influenced by the competence, experience, ethics, and independence of the auditor, as well as the time allotted, because it demonstrates a systematic and independent audit process in determining effective and efficient activities, quality, and results in accordance with its objectives ((Wardani, 2020).

In terms of measuring audit quality, Agustina & Indrayani, (2020)state that measuring audit quality is based on process quality, result quality, and follow-up quality. West Sumatra Representatives of the Audit Board of the Republic of Indonesia have established the basis for measuring audit quality based on process quality. In addition, the Directorate of Evaluation and Report Inspection has reviewed and ensured that the quality control for

the inspection result of the Audit Board of the Republic of Indonesia has been conducted according to the standards (Sihombing, 2023). On the result quality report, there are unqualified opinions from the Audit Board of the Republic of Indonesia for 19 companies for the period of 2020 and 2021. This has become one of the confidence indicators of transparent and accountable government performance, which has a positive impact on public interests. On the quality of follow-up, there were found 8 entities with target completion lower than 75%, which was already set on the Strategic Plan 2020-2024 by the Court of Audit of the Republic of Indonesia.

Supreme Audit Agency Regulation No. 1 of 2017 on State Financial Audit Standards states that the Supreme Audit Agency of the Republic of Indonesia collects audit evidence through continuous audit techniques applied in a system called "e-Audit". The Statements of Examination Standards 04 paragraph 65 also stated that the inspection data collected through the e-Audit system must have sufficient, competent and relevant evidence for this computer-based system to be the main object of inspection. Therefore, it can be concluded that the Republic of Indonesia Court of Audit enforces the use of information technology for inspection.

There are several studies that show that time budget pressure negatively and significantly affects audit quality. Rosadi & Barus, (2022) states that time budget pressure negatively and significantly influences audit quality. Sihombing, (2023) state that time budget pressure negatively impacts audit quality. Based on the explanation above, this research aims to find whether time budget pressure positively and significantly impacts audit quality or not and whether information technology moderates the relationship between time budget pressure and audit quality or not.

## Literature Review

### *a. Expectancy*

According to Pinquart et al., (2021) motivation depends on 2 factors, namely, how great the desire is and how possible the desire is. Expectancy theory is based on 4 assumptions, namely:

- a. Behavior, which is determined by a combination of individual and environmental factors
- b. Humans, who make decisions for themselves in an organization
- c. People with different wants, needs and goals
- d. A person who makes a decision among alternatives according to his perception of how the decision will affect the outcome.

According to expectation theory, the auditor's motivation is to complete the audit on time even under the pressure of a limited time budget, which results in many auditors violating procedures in completing their tasks. Yuen et al., (2013) stated that when facing time budget pressure, auditors will respond functionally or dysfunctionally. Functional behavior is the auditor's behavior to do better and use the best possible time in accordance with the statement. According to Purnayudha & Prasetya, (2019) time budgets are identified as having the potential to improve audit judgment by encouraging auditors to select relevant sections. Meanwhile, dysfunctional auditor behavior is defined as time budget pressure which has the potential to cause low audit quality behavior (Yuen et al., 2013).

### *b. Information Technology*

Information technology is an integral part of the audit function that supports the examiner's evaluation of the quality of information processed by the computer system. An inspector's information technology audit skills are a technological resource for the inspector's own team Madumere & Iheanacho Ubani, (2020) The Financial Audit Agency has implemented Audit with Computer Assisted Techniques which is applied to audits that depend on the object of the audit, technological capabilities, and audit standards on the role and function of Audit with Computer Assisted Techniques. Auditing with computer-assisted techniques is a method for making the audit process more effective with the principle of do more with less (Sabarguna, 2018). This allows auditors to optimize routine work that is often wasted without any significant value. The e-audit technique has also been implemented since the statement of audit standards (PSP) 04 paragraph 65 concerning national financial audit standards with the statement that audits must collect sufficient, competent and relevant evidence so that the data processed by the computer is valid and reliable. If the reliability of the computer-based system is the primary objective of the inspection, then the examiner should review general management and application management (Purnayudha & Prasetya, 2019).

### c. *Audit Quality*

Wang & Chang, (2011) stated that audit quality is a systematic and independent inspection to determine the activity, quality, and result which are in line with the set arrangement and whether that arrangement is implemented effectively and in line with the goal or not. A good implementation of audits public sector is auditing that is done corresponds to the National Financial Audit Standard.

Government Accountability Office (GAO) defined audit quality as the system which is the standard of professionalism and contract during the auditing process (Nguyen, 2020). The standard of audit became the guide and measure for the performance of an auditor Barusman et al., (2020). On *Peraturan Menteri Pendayagunaan Aparatur Negara Nomor PER/05/M.PAN/03.2008*, the measurement for audit quality on finance report have to be in line with the National Financial Audit Standard. On the 3rd attachment of the National Financial Audit Standard, it is stated that how big the benefit from an inspector's work does not lie in the findings or recommendations the inspector reported but in the effectivity of completion which is taken on by the inspected entity.

The inspected entity management is not only responsible to follow up on the recommendation but also for creating and maintaining the process and information system to monitor the inspector's follow-ups and recommendations status Sabarguna, (2018) Constant attention to inspection findings and recommendations helps inspectors to guarantee the existence of inspection benefits stated in paragraph 17. Therefore, a high-quality audit is an audit that can be followed up by auditees. This audit quality must be maintained from the first auditing until the reporting and recommendation process And thus, several indicators to measure audit quality are process quality and whether the audit is done thoroughly and accurately according to the procedure while maintaining skepticism or not (Khavis & Krishnan, 2020).

## Methodology

This research uses a quantitative approach and primary data sources (Carcary, 2020). The primary data was obtained through a questionnaire distributed to chosen samples through *Google Forms*. This research was held on July 2022. The sample population for this research is 88 auditors/inspectors who were working for the West Sumatra Representatives for the Audit Board of the Republic of Indonesia (BPK). Through the purposive sampling technique, it is determined that the sample be 47 respondents with a 10% margin error. A *Partial Least Square* is used for the data analysis. The variables for this research include Time Budget Pressure ( $X_1$ ) which is the independent variable. Time Budget Pressure is measured through the completion score of audits with a limited time budget, the completion score of on-time audits, the skills of auditing score on audits with a limited time budget, and the external factor score which influence the auditing process.

The Usage of Information Technology ( $X_2$ ) is the moderating variable. The usage of information technology is measured through social factors, affections, rapports, long-term consequences, facilitators' conditions, and usage. Audit Quality (Y) is the dependent variable that is measured through professional responsibility, public interest, integrity, objectivity, professional competency, secrecy, professionalism, and technical standards. The data processing in this research includes a validity and reliability test (outer model), structural tests (inner model), and hypothesis tests.

## Result And Discussion

### a. *Validity Test Results (Outer Model)*

To test the validity, this research uses Convergent Validity and Discriminant Validity method. In Convergent Validity, the estimation result on Average Variance Extracted in Table 1 where Outer Loadings (Measurement Model) has a score exceeding 0.5 shows that the questionnaires scoring above are valid.

Tabel 1. Validity Test Result

Variabel / Indikator	Nilai Outer Loadings (Measurement Model)
<i>Time Budget Pressure</i>	
TBP1	0.625
TBP2	0.639

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TBP3	0.662
TBP4	0.688
TBP5	0.657
TBP6	0.681
TBP7	0.829
TBP8	0.671
TBP9	0.718
<b>Utilization of Information Technology</b>	
PTI1	0.666
PTI2	0.753
PTI3	0.641
PTI4	0.611
PTI5	0.567
PTI6	0.733
PTI7	0.589
PTI8	0.618
PTI9	0.590
PTI10	0.675
PTI11	0.580
PTI12	0.580
PTI13	0.565
PTI14	0.757
<b>Audit Quality</b>	
AQ1	0.676
AQ2	0.765
AQ3	0.656
AQ4	0.803
AQ5	0.722
AQ6	0.689
AQ7	0.844
AQ8	0.776

Source: Processed Data, 2022

Meanwhile, Discriminant Validity is done by comparing the square root of the Average Variance Extracted (AVE) of every construct with the correlation with other constructs in a model. If the square roots of the AVE of every construct are larger than the correlation score with other constructs in a model, then it can be concluded that the Discriminant Validity has a good score. The test result of Discriminant Validity in Table 2 shows that the loading factor scores of each latent variable have higher loading factor scores than the loading factor scores of other latent variables. This shows that every latent variable has good discriminant validity.

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Table 2. Discriminant Validity Test Result

Indicator	TBP	UIT	AQ
TBP1	0.625	0.425	0.237
TBP2	0.639	0.453	0.224
TBP3	0.662	0.530	0.158
TBP4	0.688	0.667	0.210
TBP5	0.657	0.489	0.175
TBP6	0.681	0.315	0.254
TBP7	0.829	0.608	0.364
TBP8	0.671	0.473	0.193
TBP9	0.718	0.514	0.164
PTI1	0.587	0.666	0.146
PTI2	0.589	0.753	0.143
PTI3	0.455	0.641	0.040
PTI4	0.351	0.611	0.141
PTI5	0.435	0.567	0.065
PTI6	0.450	0.733	0.302
PTI7	0.475	0.589	0.067
PTI8	0.453	0.618	0.049
PTI9	0.312	0.590	0.240
PTI10	0.440	0.675	0.160
PTI11	0.368	0.580	0.154
PTI12	0.459	0.580	-0.057
PTI13	0.505	0.565	0.028
PTI14	0.732	0.757	0.252
AQ1	0.244	0.117	0.676
AQ2	0.336	0.165	0.765
AQ3	0.171	0.037	0.656
AQ4	0.301	0.339	0.803
AQ5	0.192	0.209	0.722
AQ6	0.147	0.076	0.689
AQ7	0.300	0.338	0.844
AQ8	0.244	0.277	0.776

Source: Processed Data, 2022

#### ***b. Reliability Test Results (Outer Model)***

The reliability test result is seen through Cronbachs Alpha and Composite Reliability score from the indicator block that controls the construct. Cronbachs Alpha and Composite Reliability can be said to have a good score if they are seen to have scores respectively exceeding 0.60 and 0.70 in Table 3.

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Table 3. Cronbach Alpha, Composite Reliability, and Average Variance Extracted

Variable	AVE	Cronbachs Alpha	Composite Reliability	Criteria
Time Budget Pressure (TBP)	0.773	0,862	0,889	Baik
Utilization of Information Technology (PTI)	0.711	0,899	0,906	Baik
Audit Quality (AQ)	0.854	0,887	0,908	Baik

Source: Processed Data, 2022

Based on the table above, it can be concluded that all constructs fulfill the criteria to be valid and reliable. This is shown by having a Cronbach Alpha score > 0.60, Composite Reliability score > 0.70, and AVE > 0.5 which is in line with the recommended criteria.

### c. Structural Model Test Results (Inner Model)

Using Q-Square score, if the  $Q^2$  equation is  $0 < Q^2 < 1$ , then as  $Q^2$  approach 1, the better the model. This  $Q^2$  is equivalent to the total determination coefficient in path analysis.

Table 4. R-Square

	R-Squares
Time Budget Pressure (TBP)	-
Utilization of Information Technology (ITU)	-
Audit Quality (AQ)	0.736

Source: Processed Data, 2022

From the table above, it can be concluded that the structural model sub 1 shows R-square as 0.76, therefore the Audit Quality (AQ) variable can be explained by the independent Time Budget Pressure (TBP) variable and the moderation Information Technology Usage (ITU) variable score is 73.6%. Meanwhile, the other 26.4% score is influenced by other variables that are not researched in this paper. Next is about how good the observation score of the model is. Below is the Q-Square calculation:

$$Q^2 = 1 - (1 - 0,736) = 0,736$$

The calculation above shows that the Q-Square score is 0.736. The  $Q^2$  is still within the  $0 < Q^2 < 1$ , whereas the closer  $Q^2$  to 1, the better the model.

### d. Hypothesis Test Results

Hypothesis testing is done with bootstrapping method on the samples. The testing with bootstrapping method aims to minimize abnormality in research data. The result of testing with bootstrapping method from PLS analysis is as Table 5 below.

Table 5. Inner Weights Result

Hypothesis	Connection	Original Sample Estimate (O)	T-Statistics ( O/STERR )	P Value	Conclusion
H1	TBP > AQ	0,301	2.286	0.019	Accepted
H2	TBP*ITU > AQ	0,403	3.747	0.000	Accepted

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<i>Moderating Effect</i>	0.152	0.478	0.455
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Source: Processed Data, 2022

### e. First Hypothesis Test

Hypothesis	Connection	Original Sample Estimate (O)	T-Statistics ( O/STERR )	P Value	Conclusion
H1	<b>TBP &gt; AQ</b>	0,301	2.286	0.019	Accepted

Source: Processed Data, 2022

The First Hypothesis test result shows that the relationship between Time Budget Pressure (TBP) variable and Audit Quality (AQ) variable shows 0.301 on the path coefficient score with  $T_{hitung} = 2.286$  and Significant = 0.019. That score is bigger than  $T_{tabel} 1.960$ . This result means that Time Budget Pressure (TBP) has a positive and significant relationship with Audit Quality (AQ). Thus, the First Hypothesis which stated that Time Budget Pressure has a positive and significant impact on Audit Quality is accepted.

### f. Second Hypothesis Test

Hypothesis	Connection	Original Sample Estimate (O)	T-Statistics ( O/STERR )	P Value	Conclusion
H2	<b>TBP*ITU &gt; AQ</b>	0,403	3.747	0.000	Accepted

Source: Processed Data, 2022

The Second Hypothesis test shows that the relationship between Time Budget Pressure (TBP) variable and Audit Quality (AQ) variable which is moderated by Information Technology Usage (PTI) shows 0.301 on the path coefficient score with  $T_{hitung} = 2.286$  and Significant 0.019 which then moderated by Information Technology Usage (PTI) with coefficient = 0.152 with  $T_{hitung} 0.478$  and Significant 0.455. The effect of the moderation of Time Budget Pressure and Information Technology Usage has a positive effect and strengthens the relationship between Time Budget Pressure and Audit Quality where the coefficient is 0.403 and  $T_{hitung} = 3.747$  is larger than  $T_{tabel} 1.960$ . This result means that the Information Technology Usage variable in moderating Time Budget Pressure on Audit Quality has a strong and significant relationship. Thus, the Second Hypothesis where Information Technology strengthens the relationship between Time Budget Pressure and Audit Quality is accepted.

### g. Discussion

#### 1. Contingency Time Budget Pressure and Audit Quality

The result of this research supports the First Hypothesis (H<sub>1</sub>) which stated that Time Budget Pressure has a positive and significant impact of Audit Quality. This is proven by the result of the relationship between Time Budget Pressure (TBP) with Audit Quality (AQ) which shows the path coefficient = 0.301 with  $T_{hitung} = 2.286$  and Significant = 0.019. These scores exceed the  $T_{tabel} = 1.960$ , thus H<sub>1</sub> is accepted. This result means that in the inspection process, the Audit Board of the Republic of Indonesia (BPK) does not experience Time Budget Pressure. As a matter of fact, the inspection is done according to the inspection program and the inspection procedure is done by the inspectors themselves. The inspection also faithfully follows the Statement of Government Accounting Standards and is done in accordance with National Financial Audit Standards.

## 2. The Information Technology Usage in moderating Time Budget Pressure and Audit Quality

The result of this research supports the Second Hypothesis which states that Information Technology Usage strengthens the relationship between Time Budget Pressure and Audit Quality. This is proven by the result of the Second Hypothesis test which shows that the relationship of Time Budget Pressure (*TBP*) with Audit Quality (*AQ*) which is moderated by the Information Technology Usage (*ITU*) shows the path coefficient = 0.301 with  $T_{hitung} = 2.286$  and Significant = 0.019 which afterward it is moderated by the Information Technology Usage (*ITU*) to get path coefficient = 0.152 with  $T_{hitung} = 0.478$  and Significant = 0.455. The effect of moderation of Time Budget Pressure and Information Technology Usage has a positive impact and strengthens the relationship between Time Budget Pressure and Audit Quality where the coefficient = 0.403 and  $T_{hitung} = 3.747$  which is bigger than  $T_{tabel} = 1.960$ . This result shows the importance of the role of Information Technology Usage in the auditing process which matches with *Peraturan BPK Nomor 1 Tahun 2007 on Standar Pemeriksaan Keuangan Negara (SPKN)* which states that the Audit Board of Republic Indonesia may collect audits proof through continuous auditing technique which the Audit Board of Republic Indonesia applied on system "e-Audit".

However, the function has not been able to fully support the Audit Quality. Information Technology Usage is considered as not important as Audit Quality fundamentally depends on the inspectors. Furthermore, the Statement of Examination Standards 04 paragraph 65 in the National Finance Auditing Standards states the inspectors have to collect sufficient, competent, and relevant proof on the computer-processed data is the main target and follow up on public control and the control of the system. The application of e-Audit has also been included in the Strategic Plan of the Audit Board of the Republic of Indonesia (*Renstra BPK*). This mandated Information Technology Usage has been able to have a good role in reducing the Time Budget Pressure and improving the Audit Quality.

## Conclusions and Recommendation

### a. Conclusion

Based on this research, it can be concluded that Time Budget Pressure has a positive and significant impact on Audit Quality and Information Technology Usage significantly strengthens the relationship between Time Budget Pressure and Audit Quality on the West Sumatera Representatives of the Audit Board of the Republic of Indonesia.

### b. Implications

The limitation and the scope of this research are the contingency time budget pressure and audit quality in West Sumatera Representative of Audit Board of Republic Indonesia where this research is taking place. Still, this research recommends the next research to increase the number of variables that may affect the Audit Quality, research samples, and research object.

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