

WORK STRESS, TIME BUDGET PRESSURE, AND AUDIT SUSTAINABLE PROCESS AND QUALITY

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Abstract

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Auditor perceptions of time budget pressure and work stress have been widely discussed as factors contributing to declining audit quality. This study aims to examine the impact of time budget pressure on the decline in audit quality, with work stress as a mediating variable. This research employed a quantitative approach using a survey questionnaire distributed to auditors working at public accounting firms. Central Java, Indonesia. A total of 62 valid responses were analyzed. Convenience sampling was applied, and data were analyzed using the partial least squares (PLS) method. The results of the study indicate that time budget pressure and work stress both have a positive and significant effect on audit quality decline. Furthermore, work stress is proven to mediate the relationship between time budget pressure and audit quality decline. These findings imply that the pressure to complete audits does not directly decrease audit quality; rather, such pressure increases auditor stress, which subsequently leads to a decline in audit quality. Therefore, work stress acts as a bridge linking time budget pressure to reduced audit quality. This study contributes to the behavioral accounting literature by emphasizing the mediating role of work stress in understanding how time constraints influence audit quality and by providing insights for promoting sustainable audit practices.

Keywords: Auditor, Audit Quality, Public Accounting Office, Time Budget Pressure, Work Stress

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1. INTRODUCTION

To provide high-quality financial reports and reduce information asymmetry between owners and management, third-party auditors are needed. Auditors are expected to provide assurance to stakeholders regarding the credibility of financial reports prepared by management. Audit quality is determined by the probability that an auditor

detects and reports material misstatements in financial statements. Auditors are required to conduct audits following established standards and procedures to enhance user confidence. Violations of audit standards and procedures can lead to reduced audit quality.

In 2015, a phenomenon occurred that led to a decline in audit quality, as reported by the Canadian Public Accountability Board (CPAB) in

its Public Report on Annual Inspections of Audit Quality in Canada. The report highlighted inconsistencies in audit quality across all Big Four firms, indicating the need for improvements in their quality control systems. CPAB identified a significant increase in deficient files, with 24 out of 93 files examined in 2015, compared to only seven out of 98 files in 2013 (CPAB, 2015). Another case, such as that of a public accounting firm in Indonesia in 2015, was subject to sanctions under Minister of Finance Decree (KMK) No. 445/KM.1/2015. The firm's license was suspended for six months under Minister of Finance Regulation No. 17/PMK.01/2008 on public accounting services. This sanction was imposed because the firm had not fully complied with Audit Standards (SA), Public Accountant Professional Standards (SPAP) in conducting the 2013 fiscal year audit of their client. In recent years, several public accounting firms in Indonesia have been subject to administrative sanctions as part of regulatory oversight aimed at ensuring compliance with professional standards and applicable regulations. For instance, in 2024, Anderson and Partners received a one-year suspension of registration from the Financial Services Authority (*Otoritas Jasa Keuangan*, OJK), as reported by *Bisnis.com* (Arini & Trisnarningsih, 2024). Similarly, in 2023, Kosasih, Nurdyaman, Mulyadi, Tjahjo & Partners (KNMT) — a member of Crowe Horwath International — had its registration revoked by OJK following findings of serious violations in the audit of PT Asuransi Jiwa Adisarana Wanaartha (WanaArtha Life). The decision was formalized through Decrees No. KEP 3/NB.1/2023 and KEP 4/NB.1/2023 dated 24 February 2023 (Arini & Trisnarningsih, 2024). These cases highlight the active role of regulators in maintaining audit quality and reinforcing public trust in financial reporting in Indonesia.

The behavior of reduced audit quality can have serious consequences for audit quality. This occurs because the audit evidence collected during the audit procedures is insufficient as an adequate basis for auditors to express an opinion on the fairness of the audited financial statements (Otley & Pierce, 1996; Herrbach, 2001). A decline in audit quality can also lead to a loss of public trust in the accounting profession. Reduced audit quality by individual auditors may be caused by several factors, including strict time budget pressure and work stress.

Time budget pressure is defined as a constraint in an audit engagement due to the limited time allocated to complete all audit tasks (DeZoort & Lord, 1997). This condition can create pressure on auditors, ultimately leading to a decline in audit quality. The time budget set by the public accounting firms forces auditors to complete audit tasks as quickly as possible within the allocated time. This affects the audit procedures performed, as auditors may be tempted to skip or prematurely terminate certain procedures to meet the firm's time constraints. Given the time budget, auditors must determine the most efficient combination of tasks to maintain high standards while completing the audit on time (McNair, 1991; Nor et al., 2017). Research has shown that time budget pressure has a positive effect on reduced audit quality (Amiruddin, 2019; Mannan et al., 2023; Hau et al., 2023; Khoiriyah et al., 2023).

Another factor that contributes to reduced audit quality is work stress. Job pressure and deadlines are major causes of dysfunctional audit behavior (Smith & Emerson, 2017). Auditors experience stress due to high workloads that must be completed within tight timeframes, as noted by Smith and Emerson (2017). Excessive workloads can lead to reduced audit quality (Elinda et al., 2019; Khoiriyah et al., 2023). A demanding work environment has been proven to negatively impact auditor performance. Auditors experiencing stress may fail to properly execute audit procedures, leading to poor audit quality or dysfunctional audit behavior, ultimately reducing audit quality (Winoto & Harindahyani, 2021; Hau et al., 2023). However, Smith et al. (2018) argue that work stress does not necessarily lead to reduced audit quality.

Auditing is a high-pressure profession due to heavy workloads, strict deadlines, and time budget constraints. Auditors frequently face pressure to produce high-quality audits despite limited time allocations. Work stress has been identified as a consequence of time budget pressure, occurring when auditors must complete their professional duties within a restricted time frame. This situation leads to auditor fatigue. Research has demonstrated that tighter time budget constraints significantly increase work stress (McNamara & Liyanarachchi, 2008). High time pressure can trigger increased work stress and reduced audit quality (Amiruddin, 2019). Research on identifying and analyzing the negative implications of stress in the auditing field is crucial, as audit quality is closely linked to public trust and the well-being of personnel within audit organizations (Ismail & Tan, 2011; Lohapan, 2016).

Based on the discussion above, this study addresses the following major research question:

RQ: Does work stress mediate the relationship between time budget pressure and the decline in audit quality?

The remainder of this paper is organized as follows. Section 2 presents the literature review and hypothesis development. Section 3 describes the research methodology. Section 4 reports the results, and Section 5 discusses the findings. Finally, Section 6 concludes the paper and provides implications and suggestions for future research.

2. LITERATURE REVIEW

2.1. Attribution theory

Attribution theory studies how individuals interpret events, reasons, or causes of behavior. Heider (1958) developed attribution theory and argued that a person's behavior is determined by a combination of internal forces — factors originating within the individual — and external forces — factors coming from outside the individual. Essentially, this theory explains the causes behind a person's behavior. Conceptually, attribution theory seeks to identify the reasons behind an individual's actions. Causes that originate within a person are categorized as dispositional attributions, while those arising from external factors are classified as situational attributions (Griffin et al., 2023).

2.2. Reducing audit quality

Audit quality is defined as the probability that an auditor will detect and report material misstatements that may appear in a client's financial statements (DeAngelo, 1981; Davidson & Neu, 1993). A decline in audit quality refers to intentional actions aimed at reducing the quality or collection of audit evidence, which can endanger audit quality (Malone & Roberts, 1996), thus increasing the risk of an incorrect audit opinion (Coram et al., 2008). A decline in audit quality includes accepting weak explanations or arguments from the auditee, failing to examine items or audit evidence properly, reviewing audit evidence documents inadequately, stopping audit steps prematurely, and reducing audit work below the required standard. Various studies have shown that there is a relationship between the decline in audit quality and time budget pressures and stress faced by auditors.

A reduction in audit quality involves intentional mishandling of audit procedures, resulting in a reduction of reliable audit evidence. Such actions can make the collected evidence unreliable, inaccurate, or insufficient in both quantity and quality (Smith & Emerson, 2017; Elinda et al., 2019). Herrbach (2001) argues that a decline in audit quality poses a significant risk to audit integrity. This is because the evidence collected during the audit procedures may be inadequate, insufficient, and impractical for the auditor to form an opinion on the fairness of the audited financial statements. Gundry and Liyanarachchi (2007) add that the auditor's failure to carry out audit steps correctly may lead to the possibility of the auditor forming an incorrect opinion.

2.3. Time budget pressure

The pressure faced by auditors arises because the time allocated by the public accounting firms to perform the entire audit task is limited. Auditors will experience time pressure due to an imbalance between the available audit time budget and the real time required to complete the entire audit program (Prasetya et al., 2022). The response by auditors when experiencing pressure due to the limitations of the audit time budget can be functional or dysfunctional (DeZoort & Lord, 1997). Functionally, auditors behave appropriately and use time as effectively as possible. Meanwhile, the dysfunctional behavior of auditors involves performing work that is not in accordance with established procedures in order to meet the allocated time budget. Time budget pressure requires auditors to implement the time budget plan on time and efficiently.

2.4. Work stress

Work stress arises from pressure in the work environment and can manifest through physical, emotional, and behavioral symptoms (Amiruddin, 2019; May Amy et al., 2022). In essence, work-related stress is a natural response to challenges and demands in the workplace, which can potentially affect an individual's physical and mental well-being. Indirectly, financial difficulties, family problems, health issues, and other personal matters can also affect a person's work environment, leading to stress and anxiety (Jones et al., 2012; Wu et al., 2007). Such

conditions can vary in intensity. For example, an auditor faces a dilemma when the employer limits critical testing of transaction cycles in order to maintain audit process integrity (Choi et al., 2010; Jahida et al., 2019). In extreme situations, auditors may face conflicting goals, requiring them to choose between minimizing costs, which could harm audit quality by eliminating essential procedures, or using all the required audit procedures to uphold high-quality standards. The latter approach could result in decreased profitability due to increased audit costs. As a result, auditing has long been recognized as a profession marked by significant levels of stress. Auditors face various pressures inherent in their profession, which can adversely affect their performance (Zheng & Wu, 2018; Ebrahimi & Jaady, 2012; Lopez & Peters, 2012; Wulansari et al., 2021). The most detrimental consequence of stress for auditors is the decline in the quality of their work, particularly in the audit reports they produce.

2.5. Hypothesis development

Audit time budgeting is one way to meet audit standards. Audit time budgeting is the estimated time allocated for performing audit tasks in an assignment (Outley & Pierce, 1996). Audit time budgeting serves as the basis for estimating audit costs, task distribution among team members, and evaluating auditor performance.

Increased competition in the audit market requires Certified Public Accountant (CPA) firms to operate effectively and efficiently. CPA firms are required to gather sufficient competent evidence to meet professional standards, but they are also expected to implement efficiency through cost control (Arens et al., 2023). Most audit costs are due to the time spent on auditing; therefore, CPA firms attempt to establish strict time budgets to maintain efficiency (McNair, 1991). Prasetya et al., (2022), Achyarsyah and Sabilah (2024), and Kelley and Margheim (1990) argue that strict audit time budgets can cause auditors to feel pressure when performing audit procedures because the available time is insufficient for completing audit tasks. Strict audit time budgets may cause auditors to experience stress, which subsequently affects their attitudes, intentions, and audit behavior during the audit program.

H1: Time budget pressure positively affects the decline in audit quality behavior.

Time budget pressure occurs when auditors are required to complete all audit tasks within a limited time frame. Auditors will experience time pressure when carrying out the audit program due to the imbalance between the available audit time budget and the real time needed to complete the entire audit program (Prasetya et al., 2022). The stricter the time budget allocated for completing the audit task, the higher the stress the auditor will experience. Auditors feel more stressed because they are forced to choose between minimizing audit costs and jeopardizing audit quality. Time budget pressure forces auditors to implement the budget plan on time and efficiently. Work stress has been identified as a consequence of time budget pressure. This occurs because auditors must complete their professional tasks within the allocated time is limited. This condition leads to fatigue for the auditors. Research shows that stricter

time budget pressure leads to higher work stress (McNamara & Liyanarachchi, 2008). High time pressure can trigger increased work stress (Amirruddin, 2019).

H2: Time budget pressure positively affects work stress.

Work-related stress is a natural reaction to challenges and demands in the workplace, which can potentially affect the physical and mental well-being of individuals. Auditors experience stress due to the heavy workload they must perform, while being required to act professionally (Smith & Emerson, 2017). The impact of excessive workload can lead to a decline in audit quality (Elinda et al., 2019; Khoiriyah et al., 2023). A demanding environment has been proven to cause work stress. Auditors who experience stress may not be able to carry out audit procedures correctly. This can result in poor audit quality or dysfunctional audit behavior, ultimately lowering audit quality.

H3: Work stress positively affects the decline in audit quality behavior.

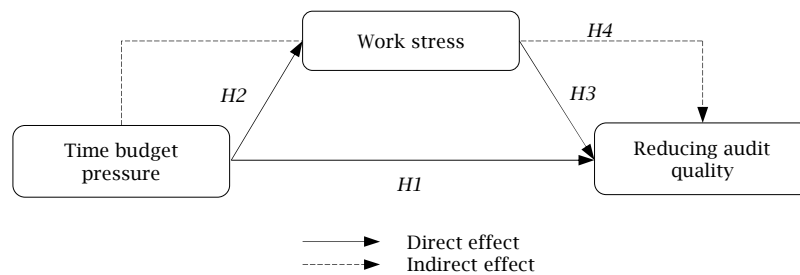
Time budget pressure can occur because public accounting firms allocate strict time for performing audit tasks. Time budgets are created to maintain operational efficiency within the public accounting

firm. The existence of a time budget is expected to minimize audit costs. However, an overly strict time budget can cause stress for auditors. Work stress can reduce the quality of work and the performance of employees and organizations (Janssen, 2001; Karasek, 1979; Selye, 1956). Research in the audit field has found that high workload and tight time budgets in audit offices lead to a decline in audit quality (Agoglia et al., 2010; Lopez & Peters, 2012). Therefore, work stress can harm the business performance of the audit office. Work stress not only affects the psychological health, attitude, intentions, and behavior of auditors but also can reduce audit quality (Prabangkara & Fitriany, 2021).

H4: Time budget pressure positively affects the decline in audit quality behavior through work stress.

Based on the results of the literature analysis and theoretical review, a conceptual framework was developed to demonstrate the research objectives and hypotheses. Figure 1 shows that time budget pressure is the independent variable, while work stress is the mediating variable. This variable also serves as an independent variable of the dependent variable, reducing audit quality.

Figure 1. Conceptual framework



3. RESEARCH METHODOLOGY

3.1. Population and sample

This research uses a population of auditors working at public accounting firms in Central Java. The sampling technique employed is convenience sampling, which was considered appropriate because auditors are a professional group with limited accessibility, and their participation depends on organizational permission and individual availability. Primary data were collected using a structured questionnaire distributed directly to auditors during July–August 2024. Out of 80 distributed questionnaires, 62 were returned and used for analysis. The sample consists of senior auditors, junior auditors, and partners working at public accounting firms in Central Java.

3.2. Measurement

Reducing audit quality is an intentional act aimed at reducing the quality of gathering audit evidence,

which can compromise audit quality (Malone & Roberts, 1996), thus increasing the risk of an incorrect audit opinion (Coram et al., 2008). This variable is measured using indicators developed by Gundry and Liyanarachchi (2007) and McNamara and Liyanarachchi (2008). The indicators consist of five question items with a Likert scale of 1–5 to describe the decline in audit quality. Time budget pressure is the pressure felt by auditors when they have to perform the entire audit task while the time allocated for the audit is limited. This variable is measured using indicators developed by McNamara and Liyanarachchi (2008), Gundry and Liyanarachchi (2007), and Majidah et al. (2017). The indicators consist of six question items using a Likert scale of 1–5. Work stress is a natural reaction to the challenges and demands in the workplace. The work stress variable is measured using indicators developed by Amir et al. (2018), Lopez and Peters (2012), and Paino et al. (2010). The indicators consist of five question items to describe the work stress experienced, using a Likert scale of 1–5.

Table 1. Operational variable

Variable	Concept definition	Operational definition
Time budget pressure	Time budget pressure is the pressure felt by auditors when they have to perform the entire audit task while the time allocated for the audit is limited.	1. In general, were the time budgets for jobs you worked on in the last year? 2. How often do you achieve your time budget? 3. How often would you meet the budget if you did not under-report at any time? 4. The audit time budget is sufficient to complete the audit. 5. Perception of their ability to complete their work within the assigned audit time. 6. Ability to complete tasks without overtime or rescheduling audit time between companies.
Work stress	Work stress is a natural reaction to the challenges and demands in the workplace.	1. Inability to handle work. 2. Depression because of the workload. 3. Difficulty controlling emotion. 4. Inability to concentrate on work. 5. Great pressure at the workplace.
Reducing audit quality	Reducing audit quality is an intentional act aimed at reducing the quality or gathering of audit evidence, which can jeopardize audit quality (Malone & Roberts, 1996), thus increasing the risk of an incorrect audit opinion (Coram et al., 2008).	1. Accepting weak client explanations. 2. Failing to research an accounting principle. 3. Making superficial reviews of documents. 4. Prematurely signing off on an audit. 5. Reducing work below what you considered reasonable.

Source: Hau et al. (2023).

4. RESULTS

The results of this study were carried out using two approaches, namely the outer model (measurement model) and the inner model (structural model). The profile of the respondents who participated in this study is presented as follows.

Table 2. Respondent description based on position

No.	Position	Frequency	Percentage
1.	Junior auditor	31	50%
2.	Senior auditor	30	48%
3.	Partner	1	2%
Total		62	100%

Source: Data processed.

Based on Table 2, it can be seen that the largest composition of participants is junior auditors, with 31 people or 50 percent. The next group is senior auditors, with 30 people or 48 percent. Lastly, there is one partner, or 2 percent.

Table 3. Respondent description based on the highest level of education

No.	Last education	Frequency	Percentage
1.	Diploma	5	9%
2.	Bachelor's degree	53	85%
3.	Master's degree	4	6%
Total		62	100%

Source: Data processed.

Table 3 shows the composition of respondents based on the highest level of education. The largest proportion of participants are auditors with a bachelor's degree (S1), totaling 53 people or 85 percent. The next group consists of auditors with a diploma, totaling five people or 9 percent, followed by auditors with a master's degree (S2), totaling four people or 6 percent.

Table 4. Test results of validity and reliability

Variable	Cronbach's alpha	AVE	Composite reliability
Time budget pressure	0.871	0.582	0.764
Work stress	0.812	0.579	0.821
Reducing audit quality	0.834	0.585	0.772

Note: AVE — Average variance extracted.

Source: Data processed.

Table 4 illustrates the results of the validity test used in the study using AVE. The reliability test was conducted using Cronbach's alpha and composite reliability. Based on the validity test results, it can be seen that all variables have AVE values greater than 0.5. This indicates that all instruments used are valid. Meanwhile, the reliability test results show that all variables have Cronbach's alpha values greater than 0.7. This result indicates that all variables are reliable. The composite variable values show that all have values greater than 0.7, indicating that all variables are reliable.

Table 5. The determinant test result

Variable	R-squared	R-squared adjusted
Work stress	0.761	0.754
Reducing audit quality	0.647	0.645

Source: Data processed.

Based on the data processing results in Table 6, it shows that the work stress variable can be explained by time budget pressure with an R-squared value of 0.761 or 76.10 percent, while the remaining portion is explained by other variables outside the model. The R-squared value for the reducing audit quality variable is 0.647, meaning that time budget pressure and work stress explain 64.7 percent of the variation in reducing audit quality. The remaining portion is explained by other variables outside the scope of this study.

Table 6. Hypothesis testing results

Variable	t-statistic	p-value	Conclusion
Time budget pressure -> Reducing audit quality	1.897	0.043	Accepted
Work stress -> Reducing audit behavior	2.362	0.018	Accepted
Time budget pressure -> Work stress	1.787	0.029	Accepted

Source: Data processed.

Table 7. Specific indirect effect: t-statistic and p-value

Variable	t-statistic	p-value
Time budget pressure -> Work stress -> Reducing audit quality	1.817	0.048

Source: Data processed.

5. DISCUSSION

The results of hypothesis testing in Table 6 show that time budget pressure has a positive influence on the reduction of audit quality, with a p-value of 0.043. This means that the first hypothesis is accepted. The research findings indicate that when auditors feel that the allocated time is limited while they must complete all the required audit procedures, it impacts the quality of the audit. This occurs because when auditors feel that the time available to perform the audit process is insufficient, they are driven to act against procedures to meet the available time budget. Such actions may include accepting weak explanations or arguments from the auditee, failing to properly inspect items or audit evidence, conducting a superficial review of audit documents, halting the audit process prematurely, and reducing audit work below the expected standards. These actions by auditors are harmful to audit quality and can result in an opinion that does not align with the actual situation.

The findings of this study support the attribution theory, which states that an individual's actions can be influenced by both internal and external factors. The research demonstrates that external factors, such as the time budget allocated by public accounting firms, can influence auditors to act improperly. When experiencing time budget pressure, auditors tend to perform audits against the established procedures and standards, which ultimately reduces the quality of the audit. This finding is consistent with research by Amiruddin (2019), Mannan et al. (2023), Hau et al. (2023), and Khoiriyah et al. (2023).

The results of testing the second hypothesis indicate that time budget pressure has a positive influence on work stress, with a p-value of 0.029. This result shows that when auditors experience time budget pressure, they react by feeling work stress. This stress is caused by the fact that auditors feel the actual time required for the audit does not align with the time allocated by the public accounting firm. This time budget pressure not only affects the mental condition but can also impact auditors' behavior. When experiencing work stress, auditors may feel anxious, leading to inappropriate behavior.

This finding aligns with attribution theory, which suggests that an individual's behavior can be influenced by both internal and external factors. Time budget pressure, an external factor for auditors, has been shown to affect auditors' behavior due to work stress. This research is consistent with studies by Amiruddin (2019), Mannan et al. (2023), and Hau et al. (2023).

The following result shows that work stress has a positive influence on the reduction of audit quality, as indicated by a p-value of 0.018. This means that the third hypothesis is accepted. Auditors who experience stress due to high

workloads, while being expected to act professionally (Smith & Emerson, 2017), will see a decline in audit quality (Elinda et al., 2019; Khoiriyah et al., 2023). A high-demand environment has been proven to result in work stress. Auditors who experience work stress may not be able to carry out audit procedures properly. This can lead to poor audit quality, dysfunctional audit behavior, and ultimately a decrease in audit quality.

This finding supports attribution theory, which posits that both internal and external factors can influence an individual's behavior. When auditors experience work stress, they may lose focus and fail to carry out their tasks effectively. As a result, audit procedures are not properly executed. This finding proves that an internal factor, work stress, can influence the reduction of audit quality. This result supports research by Elinda et al. (2019), Khoiriyah et al. (2023), Amiruddin (2019), Mannan et al. (2023), and Hau et al. (2023).

The research shows that time budget pressure can reduce audit quality through work stress, as indicated by a p-value of 0.048. This finding describes that when auditors experience time budget pressure allocated by the public accounting firm, they are likely to experience work stress and ultimately reduced audit quality to meet the available time budget. Attribution theory, which suggests that behavior is influenced by both internal and external factors, is supported by this finding. The auditor's behavior in reducing audit quality is caused by the limited time available to perform the audit, preceded by experiencing work stress. This finding is consistent with research by Hau et al. (2023) and Amiruddin (2019), which found that work stress can mediate the influence of time budget pressure on the reduction of audit quality.

6. CONCLUSION

This study examined the direct effect of time budget pressure on audit quality decline and its indirect effect through work stress. The results show that tighter time budgets increase auditors' work stress, which in turn leads to lower audit quality. Work stress was found to mediate the relationship between time budget pressure and audit quality decline.

This study contributes to the behavioral accounting literature by providing empirical evidence on how psychological factors, particularly work stress, explain the impact of time constraints on auditor performance and audit quality.

The study is limited to auditors in Central Java and relies on self-reported data, which may restrict the generalizability of the findings. Future studies are encouraged to expand the sample to other regions or countries and adopt longitudinal or mixed-method approaches to capture broader behavioral dynamics in audit settings.

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