

“Analysis of potential factors influencing audit quality: The moderating effect of time budget pressure”

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ANALYSIS OF POTENTIAL FACTORS INFLUENCING AUDIT QUALITY: THE MODERATING EFFECT OF TIME BUDGET PRESSURE

Abstract

In a pandemic situation the audit sector, either government or public, is affected in terms of audit implementation, especially in carrying out field audits. However, auditors can tackle this issue by applying new methods. Therefore, the purpose of this study is to examine the effect of auditor skepticism, auditor competence, understanding of information systems, and auditor motivation on audit quality. It also assesses whether time budget pressure has a moderating effect on the relationship between auditor competence, auditor motivation, and audit quality. 58 questionnaires were issued to government internal auditors in the Principal Inspectorate of Indonesia's Supreme Audit Institution in the AKN V and VI units, and the data were acquired using a Google Form. SmartPLS software version 3.0 was used to analyze data applying Structural Equation Modelling (SEM). Purposive sampling was used in this investigation, which took a quantitative approach. The paper uses the theory of planned behavior and the inverted U theory. The results conclude that auditor skepticism, auditor competence, and understanding of information systems have a significant positive effect on audit quality. Auditor motivation has no significant positive effect on audit quality. Furthermore, time budget pressure does not moderate the effect of auditor competence and auditor motivation on audit quality. This study is expected to provide valuable input to improve the audit quality and assist auditors in the AKN V and VI units uphold professionalism and integrity in carrying out audit examinations even under the condition of a pandemic.

Keywords

skepticism, competence, information systems, motivation, government, behavior

JEL Classification

M48, M42

INTRODUCTION

The examination of state finances is an essential thing as it becomes evident how a country carries out its financial management obligations in a targeted manner and intended for the benefit of the general public. An audit is a necessary thing because it is a form of responsibility and points to the extent of transparency and the form of accountability provided by the government to their people. Law No. 17 as of 2003 on State Finance clearly states that state financial management is an essential activity that must be done for a country that adheres to democracy. In Indonesia, the Audit Board of the Republic of Indonesia (BPK RI) examines the Indonesian state finances; its results are further accountable to the House of Representatives (DPR RI), Regional People's Representative Assembly (DPRD), and Regional Representative Council (DPD).

BPK RI is an independent institution as stipulated in Articles 23 E, 23 F, and 23 G, Third Amendment of the 1945 Constitution. In the

Constitution, it is stated that BPK RI is in line with the President, DPR, MA, and MK. BPK in carrying out its duties upholding professional, independent, and integrity values to produce a good audit quality. State financial management contains all state rights and obligations that can be measured by money, including policies and fiscal activities, monetary and financial management of separated countries, as well as everything whether in the form of money or in the form of objects that can be used as state property in connection with the exercise of these rights and obligations. BPK RI conducts three types of examinations including financial audits, performance audits, and audits with specific purposes (known as Examination with Specific Purposes (PDTT)).

In its development, BPK RI has also adopted and developed its system of work based on the traditional auditing system to continuous auditing, which encourages the use of the E-Audit system in BPK RI. The existence of this system makes it easier for BPK RI to examine the entity that is the object of its audit (DDTC, 2020). It is useful especially in the current pandemic situation where the field inspection system becomes constrained due to Large-Scale Social Restrictions (PSBB). Thus, BPK RI implemented remote data auditing (RDA) system to carry out checks in the pandemic era. In this system BPK RI utilizes technological assistance such as the use of virtual meeting applications for meeting agendas and reviewing audit locations; it can also utilize CCTV and drones to monitor the situations on the ground (Sookhak et al., 2017).

According to Hurtt (2010), being the center of attention in determining skepticism is closely related to studying the collection of important evidence that is at the center of auditor skepticism. It is a process that is not simple until sufficient and competent evidence is obtained (Rasso, 2015). Ramlah et al. (2018) state that a competent person is someone who has the skills to do his job easily, quickly, intuitively, and making mistakes rarely. Furthermore, competence in this case has components of education and experience; competence does not only refer to how big the examination experience is considering that this cannot be stated. Furthermore, the reason why this system is present is of course to improve the efficiency and effectiveness of the audit process; it also aims to provide convenience for auditors in carrying out their audit activities and eventually improve audit quality. The relationship between auditor motivation and audit quality was researched by Aswar et al. (2021).

In carrying out the audit, the auditor finds time budget pressure (TBP) in the implementation of the audit. Moreover, this is also a major consideration in carrying out the audit because it will affect the audit fee and the auditor's performance, especially in demands for the timely completion. It was found that when the TBP is high, it will affect the quality of the audit; it also indirectly affects the motivation and competence of the auditors. Basically, TBP is the pressure that results from the shortage of time. If it takes place consistently, it will affect dysfunctional behavior (auditors' attitudes that can reduce audit quality). TBP is a situation that emphasizes auditors in creating efficiency for the audit that has been made or has a strict and binding time limit (Aswar et al., 2021).

1. LITERATURE REVIEW

The importance of a good audit quality will be one of the important dimensions of financial reporting quality because it reflects the credibility and assurance of the company's disclosures. DeFond and Zhang (2014) expand the meaning of audit quality beyond the simple concept of detecting a violation of accounting standards including showing how faithfully financial statements reflect the company's underlying economy. The

meaning of this statement is that the detection of a financial report will certainly be seen from how an agency carries out all its activities, which will later be accountable to the government as the funds come from the people. The meaning of the word "faithful" here is how the agency carries out its obligations by following the standards. The word "applicable" means that the detection of errors is measured by how obediently they follow the applicable standards in the implementation of the audit.

Hurt (2010) presents another definition of audit quality. It is said that audit quality is the level of certainty that financial statements accurately describe the financial performance of an agency or company, generally free from material errors or omissions.

This study uses two theories: the theory of planned behavior (TPB) and the inverted U theory. TPB explains how a person's behavior is influenced by the desire or implementation of what is on his/her mind. According to Azjen (1991), the main aspect of a person's attitude is influenced by the desire within himself/herself (behavior intention) towards that behavior. The desire to behave itself can be influenced by three factors, namely (1) behavior (attitude), (2) subjective norms, and (3) perception of perceived behavior control. In other definitions, TPB is a human attitude, a consequence of the intention of individual behavior, which is built by three determinants: attitude toward behavior (ATT), subjective norms, and perceived behavioral control (PBC) (Moon, 2021).

The next theory used in this study is the inverted U theory. According to this theory, the quality of a person's performance is influenced by the pressure obtained, where the pressure is divided into three categories. If the pressure is too low, the effectiveness of the work produced in this case (the quality of the audit) will be certainly low. When the pressure level is moderate, the trigger will be in an optimal position: this will indirectly increase the auditor's performance. Conversely, if the pressure is too high, the effectiveness of the work will not get better (Zakaria et al., 2013). Concerning this theory, the study used the moderation variable – time budget pressure.

These theories explain how a person's behavior is influenced by the desire or implementation of what is on his/her mind. The use of TPB relates to four independent variables including auditor skepticism, auditor competence, understanding of system information, and auditor motivation. Each of the variables will certainly be a behavior influencing the audit quality. The inverted U theory is emphasized by the moderation variable of time budget pressure, which is considered to affect the audit quality. Especially such pressure will affect the performance provided by the auditors in carrying out their duties.

TPB states that factors derived from the internal auditor or an attitude that is present from within the auditor itself will have an impact on the quality of the audit. In the case of this study, such an attitude is auditor skepticism. Skepticism is needed in audits because this attitude will be very useful in terms of questioning how the process is running on the entity or agency under audit and how the data are obtained (Sayed Hussin & Iskandar, 2015). The need for skepticism required by the auditor in the case of examination certainly aims to find an adequate belief that material misstatements or significant inaccuracies in the data can be detected, whether it is caused by mistakes, fraud, or acts that violate laws or rules (Anugerah & Akbar, 2014). Zarefar et al. (2016) found that skepticism affects the quality of audits; the same was also found by Jaya et al. (2016), and Puspitarani and Mapuasari (2020). This further confirms that skepticism influences the quality of audits. On the contrary, Husnianto et al. (2017) and Naibaho et al. (2014) found that auditor skepticism does not affect the quality of audits.

In addition to skepticism that is present within the auditor himself, the competence also comes from the auditor himself. According to TPB, competence determines how an auditor must master all knowledge related to the audit world since an auditor is someone who is at the forefront of the implementation of the audit. It is appropriate that the auditor always improves the knowledge so that the application of the already acquired and new knowledge will certainly be useful to the maximum in practice. This application will certainly be obtained over time and experience possessed by an auditor (Alim et al., 2007).

Ramlah et al. (2018) claimed that auditor competence has an impact on the quality of audits, similar to Zahmatkesh and Rezazadeh (2017), Akbar et al. (2020), and Bouhawia et al. (2015). It is certainly not easy to become an auditor; an auditor must meet certain requirements to become a professional auditor (Idawati, 2018). Competencies owned by an auditor must always be excavated and even increase day by day. Of course, later an auditor will face various entities or agencies that will be audited and they will certainly have differences. Therefore, an auditor should always increase his competence. Competence is not spared from how

the knowledge possessed by an auditor will affect all kinds of aspects that exist in him since competence becomes a command in the way the auditor behaves (Ramlah et al., 2018). Meanwhile, Indah and Erina (2019) and Hikmayah and Aswar (2019) found that the competence of auditors does not affect the quality of audits.

TPB says that understanding of information systems can also affect the attitude or behavior of auditors as this is the competency that will always be explored if the auditor is still in charge of carrying out the audit. The understanding of the information system should always be dug up by an auditor since currently the implementation of the audit has been facilitated by the presence of various applications or devices. A good understanding of information systems can help an auditor to determine the right audit procedures and certainly can reduce the complexity of the audit. In addition, audit activities can be done faster; such an understanding can also decrease the level of pressure faced by an auditor (Piter et al., 2020).

Furthermore, the understanding of information systems is the ability of auditors to understand existing information systems as an integrated tool in every audit task (Oktavianto & Suryandari, 2018). Yudha et al. (2017), Deviani and Badera (2017), and Oktavianto and Suryandari (2018) found that understanding of information systems influences the quality of audits. Moreover, it has an influence on the planning, monitoring, and implementation of audit procedures (Yeganeh et al., 2015). Meanwhile, Risanti et al. (2021) found that the understanding of information systems does not affect the quality of audits.

The next factor that affects the quality of the audit is motivation. According to Stonner et al. (1994 cited in Saprudin, 2018), motivation is one of many factors that can affect a person's performance. In addition to factors that can affect motivation itself can be the abilities possessed by the individual himself, resources, and the conditions in which a person works. Mulyani (2019), Asmara (2016), Akbar et al. (2020), and Ishak (2018) found that the motivation of auditors affects the quality of audits. Meanwhile, Wardana et al. (2019) and Furiady and Kurnia (2015) found that the motivation of auditors does not affect the quality of audits.

Furthermore, following the theory of planned behavior, the attitudes of auditors can be seen from how they affect their motivation. Concerning the quality of the audit, the desire and also the needs of the auditor influence whether he/she later will be motivated to fulfill assigned duties (Ishak, 2018).

According to Suryo (2017), time budget pressure is a situation that illustrates that auditors are required to implement duties appropriate to the budget that has been arranged, or there is a very binding budget time. Audit costs are certainly one of the most important concerns. They will determine the course of the audit process and become the pressure. Following the inverted U theory, the costs will also determine approximately how long the audit process runs, what will be borne by the costs that have been determined, and many more that concern the audit process from the beginning until the completion of the audit process. If the specified audit process has not been completed until the appointed time, this will affect an auditor himself and even he/she will tend to engage in dysfunctional behavior that can affect professional abilities and behavior. The pressure given must be at the optimal point because it will certainly produce optimal results as well; conversely, if the pressure given is too heavy, the results certainly become not maximal (Oktavianto & Suryandari, 2018).

Not only the motivation of the auditor itself that can be affected by TBP will also reduce the competence of an auditor. This was conveyed by Arnold et al. (2000) who found that narrow TBP can affect the competence of an auditor who is influenced by a limited scope, relying only on audit evidence of lower quality, and the deductible of some audit procedures. According to Halim et al. (2014), the existence of TBP can stifle the link between auditor skill and audit quality, as well as the motivation of auditors. It was also shown that the use of TBP used for the long term can make auditors less motivated to work optimally, which results in the decrease of audit quality. In addition, Gaol et al. (2017) claimed that locus of control (external) moderated the relationship between TBP to decrease audit quality behavior. Al-Qatamin (2020) states that TBP has a significant effect on premature sign-off. On the other hand, Akbar et al. (2020), Pikirang et al. (2017), and Aswar et al.

(2021) proved that TBP does not moderate the influence of competence, independence, and motivation on the quality of audits.

2. AIMS AND HYPOTHESES

The purpose of this study is to examine the relationship between auditor skepticism, auditor competence, understanding of information systems, and auditor motivation, and their effect on the quality of audits moderated by the variable of time budget pressure. The following hypotheses have been proposed based on the literature review:

H_1 : Auditor skepticism has a positive and significant influence on audit quality.

H_2 : Auditor competence has a positive and significant influence on audit quality.

H_3 : Understanding of information systems has a positive and significant influence on audit quality.

H_4 : Auditor motivation has a positive influence on audit quality.

H_5 : TBP moderates the relationship between auditor competence and audit quality.

H_6 : TBP moderates the relationship between auditor motivation and audit quality.

2.1. Methods

This study used the causal method, which tries to find out the relationship between the independent variables and time budget pressure. The paper adopted the measurements from prior studies. The measurement is done on a 5-point Likert scale,

where point 1 indicates Strongly Disagree (STS) and 5 – Strongly Agree (SS). The measurements taken in this study can be seen in Table 1.

The population used in this study is all auditors from AKN V and VI BPK RI units. The reason for such a choice is that the phenomenon that occurs today is experienced by auditors or examiners from BPK RI. The paper used purposive sampling where the auditors are selected if they have been working for at least 2 years in the BPK RI. Table 2 presents the data of the respondents in this study.

Table 2. Description of the respondents

Source: Authors' elaboration.

Characteristic	Item	Frequency	Percentage
Age	21 to 30 years old	5	8.62%
	31 to 40 years old	27	46.55%
	41 to 50 years old	16	27.59%
	More than 50 years old	10	17.24%
Gender	Men	30	51.72%
	Women	28	48.28%
AKN	V	48	82.76%
	VI	10	17.24%
Work experience	2 to 5 years	3	5.17%
	6 to 10 years	11	18.97%
	11 to 15 years	26	44.83%
	More than 15 years	18	31.03%
Level of education	D3		
	S1	33	56.90%
	S2	25	43.10%
	S3		

In this study, the data were obtained by spreading questionnaires conducted in BPK RI, especially in AKN V and VI BPK RI units, to cover the sample of this study. The spread was carried out through the Bureau of Public Relations and International Cooperation, which then coordinated through WhatsApp and emails in the process of collecting questionnaires. The expected

Table 1. Variable measurement

Source: Authors' elaboration.

Variable	Scale	Number of statements	Source
Audit quality	Likert	12	Aswar et al. (2021)
Auditor skepticism	Likert	8	Husnianto et al. (2017)
Auditor competence	Likert	10	Akbar et al. (2020)
Understanding of information systems	Likert	5	Oktavianto and Suryandari (2018)
Auditor motivation	Likert	10	Kadous and Zhou (2019)
Time budget pressure	Likert	8	Aswar et al. (2021)

target number of filled questionnaires by respondents was as many as 90, but only 58 were obtained as a result.

3. RESULTS

The sample used in this study included auditors from the AKN V and VI units of BPK RI who have a minimum of 2 years of work experience in BPK RI. The dissemination of questionnaires was assisted by the BPK RI Public Relations and International Cooperation Bureau that distributed them to the Administrative Department located in AKN V and VI BPK RI units and later they were obtained by the auditors who meet sample criteria in this study. 58 questionnaires were obtained resulting in a 64.4% of response rate (Table 3).

From the results in Table 3 it was found that the dependent variable “audit quality” has a total of 12 questions with a mean of 4.03 and a standard deviation of 0.53. The independent variable “auditor skepticism”, with the number of questions as many as 8, resulted in a mean amounted to 4.34 with a standard deviation of 0.04. The next independent variable is “auditor competence” with 10 questions resulting in a mean worth 4.12 and a standard deviation of 0.22. Furthermore, the independent variable “understanding of information systems” with 5 questions obtained a mean of 3.63 and a standard deviation is 0.85. For the independent variable “auditor motivation” with 10

questions, a mean was 3.83 with a standard deviation of 0.57. And the last is the moderation variable “time budget pressure” with 8 questions resulting in a mean of 2.49 and a standard deviation of 0.59.

The reliability tests consist of composite reliability test results and Cronbach’s alpha, according to Hair et al. (2014) for composite reliability, the standard or minimum value is 0.7 while for Cronbach’s alpha the minimum value is 0.6. From the results in Table 4 it was found that all the variables used in this study met the criteria of good reliability in each construct since the values resulting from the test are above 0.7 and 0.6. Meanwhile, for the convergent validity test (judging by the results of the AVE), according to Garson (2016), the standard or minimum value is 0.50. The results in Table 4 showed that for all the variables used in this study the values were above 0.50. Therefore, it can be concluded that all the variables used in this study are valid.

Table 5 shows the discriminant validity test is seen from the Farnell-Lacker side where the standard or minimum value is 0.6 (Hair et al., 2014). Auditor competence has a value of 0.824; audit quality – 0.745; auditor motivation – 0.811; understanding of information systems – 0.801; auditor skepticism – 0.847; and time budget pressure has a value of 0.792. The conclusion is that all constructs displayed in this study are declared valid.

Table 3. Descriptive statistics

Source: Authors’ elaboration.

No.	Variable	Number of questions	Mean	Standard Deviation
1	Audit quality	12	4.03	0.53
2	Auditor skepticism	8	4.34	0.04
3	Auditor competence	10	4.12	0.22
4	Understanding of information systems	5	3.63	0.85
5	Auditor motivation	10	3.83	0.57
6	Time budget pressure	8	2.49	0.59

Table 4. Reliability and convergent validity

Variable	AVE	Composite Reliability	Cronbach’s alpha
AS	0.717	0.953	0.943
AC	0.678	0.949	0.939
UIS	0.642	0.876	0.814
AM	0.657	0.945	0.934
TBP	0.627	0.833	0.708
AQ	0.556	0.897	0.866

Table 5. Discriminant validity

Source: Authors' elaboration.

Variable	Auditor competence	Audit quality	Auditor motivation	Understanding of information systems	Auditor skepticism	Time budget pressure
AC	0.824					
AQ	0.897	0.745				
AM	0.802	0.797	0.811			
UIS	0.813	0.830	0.749	0.801		
AS	0.790	0.824	0.674	0.580	0.847	
TBP	0.447	0.603	0.454	0.491	0.541	0.792

Table 6. Hypotheses testing

Source: Authors' elaboration.

Variable	Path Coefficient (original sample)	T Statistics	P Values
AS → AQ	0.256	2.487	0.013
AC → AQ	0.392	2.268	0.024
UIS → AQ	0.285	2.792	0.005
AM → AQ	0.091	0.633	0.527
TBP*AC → AQ	0.082	0.685	0.494
TBP*AM → AQ	-0.135	1.38	0.168

The results in Table 6 in terms of track coefficients show that the relationship between auditor skepticism (AS) and audit quality (AQ) amounted to 0.256; auditor competence (AC) and audit quality (AQ) amounted to 0.392; understanding of information systems (UIS) and audit quality (AQ) amounted to 0.285; auditor motivation (AM) and audit quality (AQ) amounted to 0.091. This indicates that AS, AC, UIS, and AM have a positive effect on AQ. While for the variable of time budget pressure (TBP), which moderates the relationship between auditor competence (AC) and audit quality (AQ), a result obtained was 0.082; the result is positive. Finally, time budget pressure (TBP) moderating the auditor motivation (AM) on audit quality (AQ) obtained a result of -0.135; the result is negative.

The significance test is conducted through the comparison of t-count and t-table and the comparison between the P-value of 0.05. The results found are as follows: t-table obtained in this study is 2.006 and the degree of trust used is 0.005. The result found between auditor skepticism (AS) and audit quality (AQ) obtained t-calculated > t-table, which is 2.487 > 2.006; a significance value is 0.013 < 0.05. For the effect of auditor competence (AC) on audit quality (AQ) found t-calculated > t-table, which is 2.268 > 2.006; a significance value is 0.024 < 0.05. Furthermore, for the understanding

information system (UIS) on audit quality (AQ), it was obtained that t-calculated > t-table, 2.792 > 2.006; a significance value is 0.005 < 0.05. Thus, *H1*, *H2*, and *H3* are accepted. Meanwhile, for auditor motivation (AM) on audit quality (AQ), it can be noted that the t-calculated < t-table, 0.633 < 2.006; a significance value is 0.527 > 0.05. Furthermore, for time budget pressure (TBP) that moderates the auditor competence (AC) and auditor motivation (AM) towards the quality of the audit, it was obtained that t-calculated < t-table. The result obtained for time budget pressure moderating auditor competence is 0.685 < 2.006; a significance value is 0.494 > 0.05. For time budget pressure moderating auditor motivation, the result is 1.380 < 2.006 with a significance value of 0.168 > 0.05. It can be concluded that *H4*, *H5* and *H6* are rejected.

4. DISCUSSION

The results found that auditor skepticism has a positive and significant effect on the quality of the audit. This shows that auditor skepticism is one of the factors that can affect the quality of audits. These results are in line with Jaya et al. (2016), Merawati and Ariska (2018), Naibaho et al. (2014), and Risanti et al. (2021). The results obtained are also in accordance with the theory of planned behavior where the desire to be done affects the be-

havior that will be done. In this case, auditor skepticism is one of the attitudes/behaviors that must be owned by an auditor in carrying out his/her duties.

Furthermore, the competence of auditors has a positive and significant effect on the quality of audits. Thus, competence becomes one of the factors that are essential in maintaining and improving the quality of audits. In this case, competence can be seen from how competent an auditor is in carrying out assigned duties. When an auditor is competent in the field, the quality of the audit will be high. The results obtained are in accordance with Akbar et al. (2020), Aswar et al. (2021), and Asmara (2016). In addition, the results found also support the theory of planned behavior where the competence owned by an auditor will affect the quality of the audit. In this case, competence can be seen from how competent an auditor is in carrying out his/her duties; when an auditor is a competent person, the quality of the audit will be high.

Then, the understanding of information systems has a positive and significant effect on the quality of audits. It becomes an important component and element in human lives, for example in the audit world where the successful application of duties has also begun to require good knowledge of information systems that will certainly provide convenience for auditors in carrying out their duties. This understanding will speed up the audit process. The results are in line with Piter et

al. (2020) and Oktavianto and Suryandari (2018). Also, the findings support the theory of planned behavior that claims that when an auditor has a good understanding of information systems, it will facilitate an auditor's performance and have a good impact on the quality of the audit produced.

Then, auditor motivation has a positive but insignificant effect on the quality of audits. There are still auditors who still consider improving the quality of the audit is not part of the assigned responsibilities or even some auditors are not afraid of the sanctions given if they do not implement the audit rules or improve the quality of the audit provided. The results are in line with Furiady and Kurnia (2015) and Wardana et al. (2019). The results obtained are also not in line with the theory of planned behavior, which represent the influence of the auditor motivation on the audit quality.

Lastly, TBP does not moderate the competence of the auditor and the auditor motivation towards the quality of the audit. The audit conducted by BPK RI is not affected by the existence of time budget pressure itself, as it is a component that is not so dominant or most important in the process of conducting public sector audits. The results are in line with Akbar et al. (2020), Pikirang et al. (2017) and Aswar et al. (2021). It also supports the relationship between time budget pressure and the inverted U theory, which in its definition conveyed that a person's performance is influenced by the pressure obtained or given.

CONCLUSIONS

This study aims to present empirical evidence on the relationship between skepticism, competence, understanding of information systems, motivation, and quality of audit. The results provided empirical evidence that auditor skepticism has a significant effect on audit quality. Therefore, the higher the auditor skepticism, the higher the quality of the audit produced. Auditor competence has a significant effect on audit quality. This indicates that auditor competence will show how the knowledge and skills of an auditor will affect the quality of the audit. Understanding of information systems has a significant effect on audit quality. Therefore, the higher the understanding of information systems regarding audit assignments, the higher the audit quality. This indicates that if an auditor has a good command of information systems, it will certainly make it easier for an auditor to perform assigned tasks and have a good impact on the quality of the audit. The quality of audits is unaffected by auditor motivation; if the auditor motivation is high for the audit assignment, the audit quality will be low. This is because sometimes there are auditors who are not worried about the sanctions given. Furthermore, TBP does not affect the quality of audits when it comes to the relationship between auditor competency and motivation. In this case, time budget pressure is a thing or component that is not so dominant or most important in the process of carrying out audits in the public sector.

Meanwhile, for the influence of auditor motivation on audit quality, motivation has a positive but insignificant effect on the quality of audits. And the last is the influence of time budget pressure moderating the competence of the auditor and the auditor motivation on the audit quality. In this study it was found that TBP could not moderate the competence of the auditor and the auditor motivation towards the quality of the audit. The results found can be used as a significant implication of how the actual situation occurs and can be used as an evaluation material from this resulting study. In the future, BPK RI can produce a higher quality of audits. Furthermore, further studies are expected to add variables that may affect the quality of audits such as integrity, auditor experience, auditor education, independence, etc. In addition, it is also expected to increase the amount of data obtained to get results that are more accurate and can be generalized.

AUTHOR CONTRIBUTIONS

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