




## The Influence of Time Budget Pressure, Auditor Ethics, Independence, and Task Complexity on Audit Quality with Organizational Commitment as Intervening Variable

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### Abstrak

*Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh tekanan anggaran waktu, etika auditor, independensi dan kompleksitas tugas terhadap kualitas audit dengan komitmen organisasi sebagai variabel intervening. Sampel dalam penelitian ini diperoleh melalui kuesioner kepada 33 auditor yang bekerja di Inspektorat Provinsi Jawa Tengah. Metode pengambilan Sampel yang digunakan adalah metode sensus. Analisis data dalam penelitian ini menggunakan SEM dengan alat analisis SmartPLS 3,0. Hasil penelitian ini menunjukkan bahwa variabel tekanan anggaran waktu, etika auditor, independensi dan kompleksitas tugas tidak berpengaruh secara langsung terhadap kualitas audit. Sedangkan secara tidak langsung tekanan anggaran waktu dan etika auditor berpengaruh positif dan signifikan terhadap kualitas audit melalui komitmen organisasi. Variabel independensi dan kompleksitas tugas tidak memiliki pengaruh terhadap kualitas audit melalui komitmen organisasi. Saran bagi peneliti selanjutnya diharapkan menambah variabel independen lainnya yang dapat memperkuat atau memperlemah pengaruh terhadap variabel dependen dan memperluas ruang lingkup penelitian, misalnya pengambilan sampel di Inspektorat Tingkat Provinsi se-Indonesia.*

### Abstract

The Purpose of this research is to examine and analyze time budget pressure, auditor ethics, independence, and task complexity on audit quality by using organizational commitment as intervening variable. Samples are obtained by using questionnaires on 33 auditors of Inspectorate of Central Java Government. This research uses census method. The data are analyzed by using SEM with Smart PLS 3.0. The result shows that time budget pressure, auditor ethics, independence and task complexity variables have no direct influence on audit quality. In the other hand, time budget pressure and auditor ethics have positive and significant influence on audit quality through organizational commitment. Independence and task complexity variables have no influence on audit quality through organizational commitment. Further research is expected to add another independence variable to strengthen or weaken the influence to dependence variable and expand the scope of this research, as if taking samples from province inspectorate in Indonesia.

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## INTRODUCTION

Good governance is a dream of all nations in the world as it is able to conduct clean state apparatus, free from improper action and takes people's side which is expected to be conducted in the reality. Besides, good governance is also conducted to improve government's bureaucracy which will lead to the improvement of public service quality. The good governance concept itself was first used in World Development Report(1989) which refers to the trusted and responsible government, good governance, and clean government. Regulation of State Minister of State Apparatus Reform No.PER/05/M.PAN/03/2008 states that government internal supervisor is an important management function in the governance. Through internal supervising, it can be acknowledged whether an agency has been done its task and function effectively and efficiently in accordance with the plan, policy that has been set, and condition. Besides, internal supervising is needed to encourage good governance and clean government and support the government which is effective, efficient, transparent, accountable and free of corruption, collusion, and nepotism (Salsabila and Prayudiawan, 2011).

Audit quality is a probability in which the auditor finds and reports the infraction done by the client in the accounting system of the client (De Angelo, 1981 in Hasbullah, et. al., 2014). The infraction meant is the inappropriation of statement of economical events reported by the client and what really happened on the field, and the set standards. Thereby, it can be stated that the quality is the level of findings of accounting infraction done by the client and the delivery of the findings in audit reports. Attribution theory explains how a person interprets events, reasons, or causes of the person's behavior. This theory states that a person's behavior is determined by the combination of internal forces, that are factors from the inside such as effort, and external forces, that are factors from the outside, such as troubles at work or luck. In its implementation on this research, internal factors which influence audit quality are auditor ethics, independence, and organizational commitment. Besides, the external factors influencing audit quality are time budget pressure and task complexity.

Theory of attitude and Behaviour developed by Triandis (1971) states that behavior is determined by what for the people are doing it (attitude), what they think they will do (social rules), what can they do (habit) and with the consequences of behavior. Those theory is regarded as basic theory to explain independence in which an auditor in doing the job is not justified to take any sides or any one's interest..  
H1: Time budget pressure has positive influence on organizational commitment.

Time budget pressure is a pressure experienced by auditor in auditing as there is only limited amount of time allocated to do all audit tasks (DeZoort and Lord, 1997 in Wintari, et al, 2015). It requires auditor to do efficiency on the arranged time budget to result qualified audit report. In attribution theory, time budget pressure is external factor which is able to influence auditor's behavior. This theory explains that auditor who is facing limited amount of time will improve the commitment to the organization as auditor considers time budget pressure as a motivation to show the loyalty to the organization.

H2: Auditor ethics has positive influence on organizational commitment.

Ethics defined as a set of value or moral principle functions as a guidelines to do, act, or behave. An auditor who upholds audit ethics will have high commitment to the organization. This commitment can be seen in the act or behavior done by the auditor whether it is suitable or not suitable with the norms or ethics uphelded in the organization. This works also for the auditor, the higher the auditor upholds his profession ethics, the higher commitment for the organization is there

H3: Independence has positive influence on organizational commitment.

Independence is a mental attitude which is free from an influence, uncontrolled by another party, and independent to another person. It also means honesty in auditor's self in considering facts and existence of objective consideration in formulating and stating the opinion (Mulyadi, 2002). In attribution theory, independence is an internal factor which is able to influence auditor's behavior in

maintaining the commitment to the organization he works for. This commitment can be categorized as good if the auditor upholds the independence. It happens because auditor's independence means in doing the work, the auditor is free from any influence of any side.

H4: Task complexity has negative influence on organizational commitment.

Task complexity is task difficulty level and task structure beared by an auditor. The level of the difficulty is always related to the amount of information of the task, while structure is related to the clarity of the accepted information. In attribution theory, task complexity is external factor which is able to influence auditor's organizational commitment. Many tasks and high difficulty level of task make auditor feel unable to finish the work thus will decrease the commitment to the organization he work for. Therefore, task complexity given to the auditor will influence the auditor's commitment to the organization.

H5: Time budget pressure has positive influence on audit quality.

Time budget is a condition in which the auditor has limitation of time in doing the auditing. In attribution theory, it is explained that time limitation given by auditee requires auditor to do efficiency to the arranged time. Although auditor is facing tight time pressure, auditor will tend to do the supposed auditing task, so that the auditor will be able to achieve target in audit time achievement. The influence of time budget pressure on audit quality is reported in research of Pakaya, et. al (2015) which shows positive and significant result.

H6: Auditor ethics has positive influence on audit quality.

Ethics are rules or norms or guidelines which regulate human's behavior, the one to do and the one not to do embraced by a group of people or society or profession. According to attribution theory, auditor ethics is able to influence a person's behavior which comes from the inside of the person. When an auditor behave as it is stated in the ethics, then it can be said that the audit quality will be better. Otherwise, if the auditor behave unassupposedly as stated in the ethics, it will effect to the decrease of society trust to the auditor. The influence of auditor ethics on audit quality is stated in a research by Queena and Rohman (2012) which shows positive and significant result.

H7: Independence has positive influence on audit quality.

Independence is auditor's attitude which means free from any interest whether it is internal or external interest. An independent author means the auditor is not taking sides or presumably taking any sides which may harm another side. The auditor is able to cooperate and not egoistic (Pusdiklatwas, 2008). Attribution theory supports independence as internal factor influencing audit quality much. If the auditor is able to maintain independence, then the audit result will be more qualified. In attitude and behavior theory, auditor's independence is able to be explained in the performance. An independent auditor will perform independently, which means that in auditing, the auditor is not justified to take any side of any interest. Independence influence on audit quality is stated is Setyani and Fauzan's research (2015) and shows positive and significant result.

H8: Task complexity has negative influence on audit quality.

Task complexity is task difficulty level and task structure beared by the auditor. It is stated in attribution theory that external factor influencing a person's behavior is task complexity. It is the amount of task of the auditor. In facing many tasks, auditor may behave dysfunctionally and thus effects to the decreasing performance. More tasks given to the auditor is able to influence auditor's performance in resulting audit quality. The influence of task complexity on audit quality is stated in a research by Hasbullah, et. al. (2014) and shows negative result.

H9: Organizational commitment has positive influence on audit quality.

Commitment is a person's interest to something and supports professional performance. According to attribution theory, internal factor influencing a person's behavior is organizational

commitment. It emerges as a person feel proud for has been working in an organization and do not want to lose any advantage of leaving the organization where the person works. In other words, organizational commitment is loyalty showed to the organization. A person with high commitment to the organization will do the best in working. The influence of organizational commitment is stated in Riswan’s research (2012) and shows positive and significant result.

H10: Time budget pressure has positive influence on audit quality through organizational commitment.

Time budget pressure is a condition in which auditor experiences time limitation in doing the audit. It is considered to be a stressor by auditor as their assessment on audit time budget which seems to be tighter with many audit procedures to do. An individual with high organizational commitment tends to be able to maintain the organizational’s value even in the tight time budget. It happens because by having high organizational commitment, auditor is able to work in line with the purpose of the organization and able to accept organizational values even with tight limitation of time.

H11: Auditor ethics has positive influence on audit quality through organizational commitment.

Ethics is rules or norms or guidelines which organize human’s behavior, in what to do and what not to do embraced by a group of people, society or profession. Wherever it is, an auditor should uphold the profession ethics. An auditor who upholds ethics as the audit standard and supported by the commitment of the organization will be able to perform well and result qualified audit result.

H12: Independence has positive influence on audit quality through organizational commitment.

Independence is a not-taking-sides mental attitude. An auditor who upholds the independence and has commitment to the organization will not be influenced and get influenced by any external forces in considering facts found in the assessment. An employee who committed to the organization will show positive attitude and behavior to the organization. Independence of an auditor which is supported by commitment to the organization will be very influential to the employee’s performance in resulting qualified audit.

H13: Task complexity has negative influence on audit quality through organizational commitment.

Task complexity is diversity and difficulty of task beared by auditor in doing the auditing. An employee who is facing high task complexity will decrease the audit quality even if the employee has commitment to the organization. Auditor who upholds organizational commitment and is facing high task complexity will cause the auditor to experience work stress. It will influences auditor’s performance in doing the auditing so that the result will not be maximum.

## METHODS

Data used in this research is primary data obtained by using questionnaire instrument of research variables. The population is all of auditor in the Inspectorate of Central Java. Samples are taken by using census method which means that all of the population are used as samples. There are 33 respondents as the samples. The process of obtaining samples can be seen in table 1.

**Table 1.** Sample Taking Process

No	Questionnaire	Amount
1	Sent Questionnaire	33
2	Unreturned questionnaire	0
3	Returned Questionnaire	33
4	Unstandardized Questionnaire	0
5	Processed Questionnaire	33

Source: Processed Primary Data, 2016

Followings are operational definitions of variables used in this research:

**Table 2.** Variables Operatiobnal Definition

Variable	Definition	Indicator	Scale
Audit Quality (Y)	Probability level of auditor finding and reporting infraction done by the client in accounting system made by the client.	The compatibility of examination with audit standard. The quality of report of examination result.	Likert 1 – 4 (Very Low, Low, High, Very High)
Time Budget Pressure (X1)	Tight time budget in finishing audit with supposedly audit procedure.	Knowledge of time budget Responsibility of time budget Performance assessment from the boss Frequency of time budget revision	Likert 1 – 4 (Very Low, Low, High, Very High)
Auditor Ethics (X2)	Any moral rules which become human guidelines of behavior and doing certain activity	Implementation of ethical codes Relationship of auditor and other auditor Relationship of auditor and auditee Relationship of auditor with people	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)
Independence (X3)	Free from the influence of internal, external, or third party's interest. Not taking sides or presumably taking sides of any side which should harm other sides. Be able to cooperate and not egoistic.	Free from intervention and is supported by the highest leader. Independence in practition. Independence in profession.	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)
Task Complexity (X4)	Level of task difficulty and task structure beared by an auditor.	Task Structure Kind of Task Task Difficulty Level	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)

Organizational Commitment (intervening)	Employee's intention of self-identification and get involved in organization in maintaining the membership.	Affective commitment Continuance commitment	Likert 1 – 4 (Strongly Disagree, Disagree, Agree, Strongly Agree)
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Source: Processed Primary Data, 2016

Data Analysis and hypotheses test in this research uses Structural Equation Model-Partial Least Square (SEM-PLS) method with SmartPLS 3.0 as the data analysis tool. SEM-PLS including outer model test or measurement model which shows how manifest variable represents latent variable to be measured. This outer model test or measurement model has validity and reliability test. Construct used in this research is already valid and reliable as it has more than 0,5 outer loading value for the validity test. For the validity test, ever construct shows cronbachs alpha and composite reliability value more than 0.70. Both inner model test or structural test testing the influence of latent variable and construct variable.

**Table 3.** Path Coefficient (Mean, STDEV, t-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STEDEV)	T Statistics ( O/STERR )
TAW -> KA	-0.077	-0.080	0.216	0.357
EA -> KA	0.214	0.199	0.193	1.109
IND -> KA	-0.059	-0.047	0.219	0.271
KT -> KA	0.135	0.084	0.282	0.479
KO -> KA	0.525	0.514	0.187	2.811
TAW -> KO	0.305	0.296	0.141	2.164
EA -> KO	0.417	0.424	0.142	2.944
IND -> KO	0.173	0.179	0.133	1.306
KT -> KO	0.209	0.189	0.190	1.101

Source: Processed Primary Data, 2016

Time budget pressure variable on organizational commitment has 0.305 original sample value and is stated with positive sign so that the relation with 2.164>1.96 t-statistic value is positive. It can be concluded that H<sub>1</sub> is accepted because time budget pressure has positive and significant relation on organizational commitment. Auditor ethics variable on organizational commitment has 0.417 original sample value and is stated with positive sign, thus the relation with 2.944>1.96 t-statistic value is positive. It can be concluded that H<sub>2</sub> is accepted because auditor ethics has positive and significant relation on organizational commitment.

Independence variable on organizational commitment has 0.173 original sample value and is stated with positive sign so that the relation with 1.306<1.96 t-statistic value is positive. It can be concluded that H<sub>3</sub> is rejected as independence has positive but insignificant relation on audit quality. Task complexity variable on organizational commitment has 0.209 original sample value and is stated with positive sign so that the relation with 1.101<1.96 t-statistic is positive. It means that H<sub>4</sub> is rejected because task complexity has positive yet insignificant relation with organizational commitment. Time budget pressure variable on audit quality has -0.077 original sample value and is stated with negative sign

so that the relation with  $0.357 < 1.96$  t-statistic value is negative. It means that  $H_5$  is rejected as time budget pressure has negative and insignificant relation on audit quality.

Auditor ethics variable has 0.214 original sample value on audit quality and is stated with positive sign. It means that it has positive relation with  $0.357 < 1.96$  t-statistic value. It can be concluded that  $H_6$  is rejected as auditor ethics has positive et insignificant relation on audit quality. Independence variable has -0.059 original sample value on audit quality and is stated with negative sign so that it has negative relation with  $0.271 < 1.96$  t-statistic value. It means that  $H_7$  is rejected as independence has negative and insignificant relation on audit quality.

Task complexity variable has 0.135 original sample value on audit quality and is stated with positive sign. Thus the relation with t-statistic  $0.479 < 1.96$  is positive. The conclusion is that  $H_8$  is rejected because task complexity has positive et significant relation on audit quality. Organizational commitment variable on audit quality has 0.525 original sample value and is stated with positive sign so that the relation is positive with  $2.811 > 1.96$  t-statistic value. The conclusion is that  $H_9$  is accepted as organizational commitment has positive and significant relation on audit quality.

**Table 4.** Indirect Effect (Mean, STDEV, t-Values)

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics ( O/STERR )
TAW -> KA	0.190	0.193	0.095	2.012
EA -> KA	0.279	0.305	0.102	2.734
IND -> KA	0.092	0.087	0.099	0.924
KT -> KA	0.107	0.116	0.112	0.958

Source: Processed Primary Data, 2016

Time budget pressure variable on audit quality through organizational commitment has 0.190 original sample value and is stated in positive sign, thus the relation with t-statistic value is positive and is  $2.012 > 1.96$ . The conclusion is that  $H_{10}$  is accepted as time budget pressure has positive and significant relation on audit quality through organizational commitment. Auditor ethics variable on audit quality through organizational commitment has 0.279 original sample value and is stated with positive sign, thus the relation with t-statistic value is  $2.734 > 1.96$ . It can be concluded that  $H_{11}$  is accepted as auditor ethics has positive and significant relation on audit quality through organizational commitment.

Independence variable on audit quality through organizational commitment has 0.092 original sample value and is stated with positive sign so that the relation is positive with  $0.924 < 1.96$  t-statistic value. It can be concluded that  $H_{12}$  is rejected as independence has positive et insignificant relation on audit quality through organizational commitment. Task complexity on audit quality through organizational commitment has 0.107 original sample value and is stated with positive sign so that the relation with  $0.958 < 1.96$  t-statistic value is positive. It can be concluded that  $H_{13}$  is rejected as task complexity has positive and insignificant relation on audit quality through organizational commitment.

## CONCLUSIONS

From the result of the research, it can be concluded that time budget pressure and auditor ethics have influence on organizational commitment while independence and task complexity have no influence on organizational commitment. Time budget pressure, auditor ethics, independence, and task complexity have no direct influence on audit quality but organizational commitment does has influence on audit quality. Indirectly, time budget pressure and auditor ethics influence audit quality. Besides,

independence and task complexity are not influential on audit quality. Further research is expected to use more instruments than is used in this research. It can be an interview directly to the informant so that the result will be more accurate and there is no difference perception of the researcher and the respondents. It is also expected to wider the scope of the research, for example taking samples in inspectorate of all province in Indonesia.

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