

# THE IMPACT OF DUE PROFESSIONAL CARE, TIME BUDGET PRESSURE AND DYSFUNCTIONAL BEHAVIOR ON AUDIT QUALITY

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## ABSTRACT

*This study aims to test and empirically prove the impact of due professional care, time budget pressure and dysfunctional behavior on audit quality. This type of research is associative. The populations in this study were all auditors who work at the Public Accounting Firm in Medan City. Sampling was carried out randomly (simple random sampling) while determining the number of samples using the Slovin formula in order to obtain 101 auditors. The data collection technique used a questionnaire, while the data analysis technique used multiple linear regression analysis. The results of this study indicate that due professional care has a positive effect on audit quality, time budget pressure has a positive effect on audit quality, and dysfunctional behavior has a negative effect on audit quality.*

**Keywords:** Due Professional Care, Time Budget Pressure, Dysfunctional Behavior, And Audit Quality.

## INTRODUCTION

The public accountant profession is required to be able to provide the best service and in accordance with what is needed. This profession is given great trust by stakeholders to prove that the financial statements presented by management are free from material misstatements. In order to support professionalism as a public accountant, in carrying out their audit duties, auditors must be guided by the auditing standards and the Public Accountant Professional Standards set by the Indonesian Institute of Certified Public Accountants (IAPI). In the Public Accountant Professional Standards, it is stated that the audit conducted by auditors is said to be of quality, if it meets auditing standards and quality control standards. Audit quality is very important, not only for the client or for the public accounting firms itself, but also for the public. Audit quality is a fundamental element that explains the demand for audit services (Nor et al., 2009). Audit quality is the implementation of an audit carried out in accordance with standards so as to be able to reveal and report any violations committed by the client. However, in practice, there are still auditors who have committed various violations that have resulted in a decrease in the quality of audits and unreliable audited financial reports (Fuad, 2007; Kompas.com, 2010).

There are several factors that affect audit quality, including due professional care. Due professional care involves two aspects, namely professional skepticism and adequate belief. Auditor's professional skepticism is an attitude in carrying out an audit assignment. Auditors need to have professional skepticism, especially when obtaining and evaluating audit evidence

(Arens et al., 2012). This is in line with Panggabean (2020) who state that due professional care has a positive effect on the quality of examination results.

Furthermore, another factor that affects audit quality is time budget pressure. Before carrying out the audit process, the client and the auditor will agree on how long the audit process should take. The existence of a state of fast time budgeting will create time budget pressure on the auditors. This time budget pressure is related to auditor pressure when completing the audit task within the budgeted time set by the audit company (Margheim et al., 2005; Keong, 2020 Robbins & Timothy, 2009)

The depressed condition of public accountants due to the audit time budget tends to behave dysfunctional by making premature sign offs, such as too trusting in client explanations and presentations, failing to investigate relevant issues, gaining insufficient evidence, inaccurate audit processing and errors in the audit stage which in turn can produce low quality audit reports (Donnelly et al., 2003; Purnamasari et al., 2021). Cook & Kelly (1991) added that dysfunctional behavior tends to increase in proportion to the increase in audit time budget pressure. Donnelly et al., (2003) also stated that the dysfunctional behavior of public accountants that directly affects audit quality is premature sign off, while underreporting off time affects audit quality indirectly. Still according to Donnelly et al., (2003) stated that dysfunctional audit behavior is related to a decrease in audit quality.

The rise of financial scandals involving public accountants in Indonesia has had a major impact on public confidence in this profession. Public accountants as independent third parties should provide assurance on the relevance and reliability of financial reports, because this profession has an important role in providing information that is trusted and relied on by other parties with an interest in financial statements. This is the reason why auditors must improve the quality of their audits by maintaining confidence in their accountability and completing their work in accordance with established audit standards.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Audit Quality

Audit quality is very important because high quality will produce reliable financial reports as a basis for decision making (DeAngelo, 1981). Arens et al., (2012) stated that audit quality is how well the auditor detects and reports material misstatements in the financial statements (Boon et al., 2008). Basuki & Mahardani (2006) argues that the quality of the work of public accountants is usually associated with skill qualifications, timeliness of work completion, adequacy of competent audit evidence at the lowest cost and independence with clients.

### Due Professional Care and Audit Quality

Due professional care means careful and thorough professional skills. Due professional care is a careful and thorough attitude by thinking critically and evaluating audit evidence, being careful in duties, not being careless in carrying out examinations and having persistence in carrying out duties and responsibilities (Agoes, 2012; Wiratama & Budiarta, 2015). Due professional care is an important thing that must be applied by every public accountant in carrying out their professional work in order to achieve adequate audit quality (Singgih & Bawono, 2010)

Carefulness requires the auditor to be alert to significant risks. With a careful attitude, the auditor will be able to reveal various kinds of fraud in the presentation of financial statements more easily and quickly. Thus, in evaluating audit evidence, the auditor is required to have sufficient confidence. Implementing due professional care fully in carrying out its professional duties can reduce audit risks that may occur. If audit risk can be avoided, it is possible that the audited report produced is of good quality, so that the stakeholders of the audited report do not hesitate in making decisions, because the audited report provided by the auditor is very influential in the future where the report is used as a basis for making decisions.

### **Time Budget Pressure and Audit Quality**

Time budget in the audit process is one way to measure the efficiency level of the auditor's work. If the auditors can carry out their audit work efficiently, then the auditors will have a good performance. There are times when the auditor gets a client who gives too short a time for the audit task, there are even clients whose financial statements are late in submitting their financial statements, even though the audit procedure itself takes quite a long time. This situation creates pressure within the auditors, because they must be able to complete the assigned audit task in accordance with the budgeted time.

Liyanarachchi & McNamara (2007) states that with a reduction in the time budget, the audit will have the potential to create pressure because this action is not only a control mechanism but also a performance measurement tool in PUBLIC ACCOUNTING FIRMS. If the audit implementation exceeds the audit time budget that has been determined according to McNamara (2008), the auditors are considered to have failed to carry out the audit, which results in their career delays. Time budget is difficult to fulfill and can affect audit quality, meaning that audit time budget pressure has a direct impact on audit quality (Coram et al, 2004; Nor et al., 2009).

A certain level of time budget pressure is needed to encourage public accountants to work more efficiently, but excessive audit time budget pressure can cause stress for public accountants and have an impact on audit quality (McDaniel, 1990; Cook & Kelly, 1991; Raghunathan, 1991; Malone & Robert, 1996; DeZoort & Lord, 1997; Donnelly et al, 2003; Sweeney & Pierce, 2004; McNamara, 2008; Knapp & Mujtaba, 2010).

### **Dysfunctional Behavior and Audit Quality**

The effectiveness of everyone is basically influenced by human behavior which is the core of organizational behavior. In organizational behavior there are behavioral aspects in accounting (Siegel & Ramanauskas-Marconi, 1989). It can be argued that organizational behavior is a study concerning human behavior in organizations and accountants study behavior to find out how attitudes can influence behavior. Psychological, sociological and social psychological factors related to human behavior can basically be functional behavior or dysfunctional behavior. According to Margheim et al. (2005) the dysfunctional behavior of public accountants is under reporting of chargeable time and premature sign-off.

According to McNamara (2008) dysfunctional behavior has serious implications for audit quality. Therefore, its existence can be minimized with the help of partners and colleagues (Knapp & Mujtaba, 2010). A review by a professional organization is an absolute must because these activities have a tremendous impact to increase compliance so that the audit quality is also

reliable. Donnelly et al., (2003); Malone & Robert (1996) which state that dysfunctional behavior is directly related to audit quality.

## RESEARCH METHODS

### Types of Research

This type of research is associative which aims to determine the relationship between two or more variables through the survey method. Furthermore, the unit of analysis studied is the auditor who works at the Public Accountant Office in Medan.

### Operationalization of Variables

This study uses three independent variables, consisting of due professional care ( $X_1$ ), time budget pressure ( $X_2$ ), and dysfunctional behavior ( $X_3$ ) and one dependent variable, namely audit quality ( $Y$ ). Due professional care ( $X_1$ ), is an attitude that must be possessed by an auditor, namely professional skepticism and adequate confidence. Professional skepticism is measured by indicators (Arens et al., 2012; Agoes, 2012) of (1) critical assessment, (2) think continuously, (3) proving the validity of audit evidence, (4) being alert to audit evidence obtained, (5) questioning the reliability of documents and answers to questions and other information. Meanwhile, the confidence in adequate is measured by indicators of having trustworthy attitude in auditing financial statements, the competence in auditing financial statements, and caution in auditing financial statements.

Time Budget Pressure ( $X_2$ ) is a pressure faced by public accountants and must be seriously considered when conducting an audit. This variable is measured by indicators (DeZoort & Lord, 1997; Coram et al, 2004; Liyanarachchi & McNamara, 2007) of the achievement of time to complete the audit; and pressure due to limited audit time in a very tight budget.

Dysfunctional behavior ( $X_3$ ) is an action that does not support the achievement of goals. This variable is measured by indicators (Margheim et al., 2005; Raghunathan, 1991; Dezort, 1997; Kreitner & Kinichi, 2003; Gibson et al, 2006) of not following all audit procedures in accordance with the standard; overtime; and, accepting client reasons easily.

The Audit Quality ( $Y$ ) is the probability where an auditor finds and reports about a violation in the client's accounting system and reports it in the audited financial report which must be guided by auditing standards and relevant public accountant code of ethics. This variable is measured by indicators (DeAngelo, 1981; Wooten, 2003; Basuki & Mahardani, 2006; Boon et al, 2008) of understanding the business auditee; understanding the auditee business process; able to audit in accordance with the audit program; plan an audit in accordance with risk considerations; accuracy of report submission; gathering sufficient audit evidence; gathering competent audit evidence; free from interference from other parties; free from kinship with the auditee; adjustments to program audits; internal control auditee evaluation; and, review of accounting firms.

### Data Source

The data in this study came from primary data, which was obtained through distributing questionnaires to auditors who work at the Public Accounting Firm in Medan, South Sumatera, Indonesia.

## Population and Sample

The populations in this study were all auditors who worked at 20 public accounting firms in Medan, totaling 135 people. Sampling was carried out randomly (simple random sampling) while determining the number of samples using the Slovin formula as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Information: N = Sample size/number of respondents; N = Population size; E = the tolerable percentage of leeway in accuracy of sampling error, e = 5%;

Based on the formula above, the sample in this study amounted to 101 auditors.

## Research Instrument Testing

Test the level of consistency and reliability through validity and reliability testing is done before the research instrument is used for data collection in the field. The construct has good validity if the Average Variance Extracted value is  $\geq 0.50$  while the construct has good reliability if the Construct Reliability value is  $\geq 0.70$  (Hair Jr et al., 2014). Based on the results of processing using the product moment correlation (validity index), the results of the research instrument validity test are due to professional care ( $X_1$ ), Time Budget Pressure ( $X_2$ ), Dysfunctional Behavior of Public Accountants ( $X_3$ ) and Audit Quality Variables (Y) all of them meet the validity requirements, because the correlation coefficient is  $\geq 0.50$ . Furthermore, based on the results of processing using the alpha-cronbach method, the reliability test results obtained are as follows: the results of the reliability test of research instruments on professional care ( $X_1$ ) have a reliability coefficient value of 0.779; Time Budget Pressure ( $X_2$ ) has a reliability coefficient of 0.784; and Dysfunctional Behavior of Public Accountants ( $X_3$ ) has a reliability coefficient value of 0.765 and the Audit Quality Variable (Y) has a reliability coefficient value of 0.986. The value of the reliability coefficient for the fourth questionnaire for the research variables was  $\geq 0.70$ , these results indicate that the questionnaire items on the four variables were reliable to measure their respective variables.

## Data Analysis Technique

This study was analyzed using multiple linear regression method, by including three independent variables consisting of due professional care ( $X_1$ ), time budget pressure ( $X_2$ ), and dysfunctional behavior ( $X_3$ ) and one dependent variable, namely audit quality (Y) in general. The formulation of multiple regressions can be written as follows:

$$n = \frac{N}{1 + N(e)^2}$$

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

Information:  $Y$  = Audit Quality,  $\beta_0$  = Constants/Intercept,  $\beta_1, \beta_2, \beta_3$  = Regression coefficient,  $X_1$  = Due professional care,  $X_2$  = Time budget pressure,  $X_3$  = Dysfunctional behavior

As a prerequisite, the regression model must be tested using the classical assumption test through the normality test, multicollinearity test, and heteroscedasticity test. Furthermore, to test the research hypothesis tested partially (t-test) and simultaneously (F-test) and the coefficient of determination ( $R^2$ -test).

## RESULTS

Data collection was carried out by distributing questionnaires to auditors who work at the Public Accounting Firm in Medan, totaling 101 people. Of the 101 questionnaires distributed, it turned out that all were returned, but only 98 questionnaires were complete and continued in the analysis of research data.

Furthermore, multiple linear regression analysis was carried out to determine the effect of due professional care ( $X_1$ ), time budget pressure ( $X_2$ ), and dysfunctional behavior ( $X_3$ ) on audit quality ( $Y$ ). The results of the results of multiple linear regression analysis are presented in the following tables:

Model	B (Unstd)	Std. Error	Beta	t	Sig.
(Constant)	0.081	0.561		0.145	0.885
Due Professional Care	0.237	0.053	0.363	4.469	0.000
Time Budget Pressure	0.681	0.045	0.800	14.964	0.000
Dysfunctional Behavior	-0.144	0.069	-0.178	-2.096	0.039

Dependent Variable: Audit Quality

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	682.443	3	227.481	298.826	0.000 <sup>a</sup>
Residual	71.557	94	0.761		
Total	754.000	97			

a. Predictors: (Constant), Due Professional Care, Time Budget Pressure, Dysfunctional Behavior; b. Dependent Variable: Audit Quality

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.951 <sup>a</sup>	0.905	0.902	0.8725

a. Predictors: (Constant), Due Professional Care, Time Budget Pressure, Dysfunctional Behavior; b. Dependent Variable: Audit Quality

Based on Table 1, the regression equation in this study is as follows:  $Y = 0.081 + 0.237X_1 + 0.681X_2 - 0.144X_3$ . From table 1, it shows that due professional care is proven to have a significant effect on audit quality with a value of  $t_{stat.} 4.469 > t_{table} 1.985$ , or a value of  $0.000 < 0.05$ . Judging from the direction, due professional care has a positive effect on audit quality. Time budget pressure is proven to have a significant effect on audit quality with a value

of  $t_{\text{stat.}} 14.964 > t_{\text{table}} 1.985$ , or a value of  $0.000 < 0.05$ . Here, time budget pressure has a positive effect on audit quality. Dysfunctional behavior is proven to have a significant effect on audit quality with value  $t_{\text{stat.}} -2,096 > t_{\text{table}} 1,985$ , or value  $0,039 < 0,05$ .

Dysfunctional behavior has a negative effect on audit quality. Furthermore, based on Table 2 shows that due professional care, time budget pressure, and dysfunctional behavior together have an effect on audit quality with a value of  $F_{\text{stat.}} 298,826 > F_{\text{table}} 2,70$  and a significance value of  $0.000 < 0.05$ . Furthermore, based on Table 3 shows that the value of the coefficient (R) is 0.905, indicating that the relationship between variables is very strong, with the coefficient of determination (Adjusted R square) of 0.902 or 90.2%. This means that the variable due professional care, time budget pressure, and dysfunctional behavior can explain the audit quality variable by 90.2.8%, while the remaining 9.8% is explained by other variables outside this estimation model.

## DISCUSSION

The results of hypothesis testing (Table 1) indicate that due professional care has a positive effect on audit quality. This shows that the higher the due professional care, the higher the audit quality. The use of due professional care carefully and thoroughly will increase sufficient confidence in auditors to provide an opinion that the financial statements are free from material misstatement, whether caused by fraud or error (Singgih & Bawono, 2010; Wiratama & Budiarta, 2015). The results of this study are in line with Hardiningsih & Oktaviani (2012) which states that due professional care has a significant and positive effect on audit quality.

The results also show that time budget pressure has a positive effect on audit quality. This shows that the higher the time budget pressure, the higher the audit quality. Time budget pressure is a pressure faced by public accountants and must be taken seriously when conducting an audit as seen from the time to complete the audit and the pressure due to limited audit time in a very tight budget (DeZoort & Lord, 1997; Coram et al., 2004; Liyanarachchi & McNamara, 2007).

A certain level of time budget pressure is needed to encourage public accountants to work more efficiently, however, excessive pressure related to performance evaluation will cause stress on public accountants which will trigger dysfunctional behavior and have an impact on audit quality, and therefore auditors must have a strategy. To overcome auditing is related to the emphasis on time and behavior in auditing and it is necessary to have professional control over quality through review procedures (Cook & Kelly, 1991; Malone & Robert, 1996; Low, 2001). So even though the auditors are in a quite depressed condition due to time budget pressure, they still work according to procedures, so that audit time budget pressure has a positive effect on audit quality, where the higher the audit time budget pressure will encourage public accountants to work more efficiently to improve quality audit.

The results of this study are in line with Margheim et al (2005); Liyanarachchi & McNamara (2007); McNamara (2008) which state that the audit time budget can be a source of pressure to obtain audit quality for public accountants and public confidence in quality and professional services will be greater when the public accounting firm shows high performance standards and acts professionally in accordance with established procedures. Furthermore, the results of this study are in line with Sari & Lestari (2018) which states that time budget pressure has an effect on audit quality.

In terms of the effect of dysfunctional behavior on audit quality, the results indicate that dysfunctional behavior has a negative effect on audit quality. This shows that the higher the dysfunctional behavior, the lower the audit quality will be. Dysfunctional behavior is an action that does not support the achievement of goals, such as not following all audit procedures in accordance with SPAP, overtime and accepting client reasons easily (Margheim et al., 2005; Raghunathan, 1991; Kreitner & Kinichi, 2003; Robbins & Timothy, 2009).

McNamara (2008) states that dysfunctional behavior has serious implications for audit quality, but its existence can be minimized according to Knapp & Mujtaba (2010) with the help of partners and colleagues. A review by a professional organization is an absolute must because these activities have a tremendous impact to increase compliance so that the audit quality is also reliable. So the conclusion is that the dysfunctional behavior of public accountants has an effect on the quality of the audit, the dysfunctional behavior of public accountants is low, it will improve the quality of the audit. The results of this study are in line with the opinion of Donnelly et al., (2003), Malone & Robert (1996) which state that dysfunctional behavior is directly related to audit quality.

## CONCLUSION

The results of this study showed that due professional care has a positive effect on audit quality. This shows that the higher the due professional care, the higher the audit quality. Moreover, time budget pressure has a positive effect on audit quality. This shows that the higher the time budget pressure, the higher the audit quality because it encourages public accountants to work more efficiently. Lastly, dysfunctional behavior has a negative effect on audit quality. This indicates that the higher the dysfunctional behavior, the lower the audit quality will be because the auditors take actions that do not support the achievement of goals.

Managerially, the findings imply that in conducting audits and preparing reports, auditors are required to use their professional skills carefully and thoroughly due professional care. The careful and thorough use of professional skills requires auditors to exercise professional skepticism. Auditors who do not easily believe the evidence found and use professionalism as a basis for conducting audits will result in good audit quality. Due professional care is an attitude that must be possessed by an auditor, namely professional skepticism and adequate confidence. An auditor who has a professional skepticism attitude has critical judgment, thinks continuously, always proves the validity of audit evidence, and is alert to the audit evidence obtained, questions the reliability of documents and answers questions and other information. Meanwhile, an attitude of adequate confidence is shown by being trustworthy in auditing financial statements, having competence in auditing financial statements, and having a prudent attitude in auditing financial statements.

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