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AUDITING | RESEARCH ARTICLE

The Impact of Time Pressure, Audit Fees and Auditor Motivation on Audit Quality

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Abstract: This study aimed to empirically investigate the effect of time constraints, audit fees, and auditor motivation on audit quality, either alone or concurrently. The census sampling approach was used to select a sample of 50 independent auditors who work at the Representative Office of the Financial and Development Supervisory Agency (BPKP) in South Sulawesi Province. The data collection instrument was a questionnaire submitted directly to the auditor by the researcher. Multiple regression analysis with the SPSS program was employed as the analytical method in this investigation. Primary and secondary data sources are used in the research. Primary data were gathered through a questionnaire administered by the researcher to the respondents. Secondary data was gleaned from documents pertinent to the subject of the study. This technique was used since there are multiple independent variables. According to the findings of this study, time constraints and auditor motivation have a favorable and significant effect on audit quality. In comparison, audit fees have a significant detrimental impact on audit quality. The findings of this study serve as a guide and motivator for BPKP Auditors as they conduct audits of all government agencies, ensuring that the final reports are of the highest quality. Additionally, researchers can use the findings of this study to contribute insight and serve as a source of reference and information for future research.

Keywords: Audit Quality, Time Pressure, Audit Fees, Auditor Motivation

JEL Classification Code: H83, Q56,

1. INTRODUCTION

Internal control over government administration is necessary to promote good governance and clean government and to support government administration that is effective, efficient, transparent, responsible, and devoid of corruption, collusion, and nepotism. Due to several instances of auditor misconduct, the auditor's legitimacy is increasingly questioned. Given the importance of the auditor's role in the corporate sector, the auditor must adhere to commonly accepted auditor standards. As a result, the audit must be conducted by someone with relevant technical skills and auditor training. Thus, when performing their duties, the auditor must be mindful of time constraints, fees, and the requirement for auditor motivation, which is a necessary component of the audit process to create high-quality audio.

Internal control enables an agency to determine if it has carried out activities following its obligations and functions effectively and efficiently and following established plans, policies, and provisions. Additionally, internal oversight of government administration is necessary to promote good governance and clean government and to support government administration that is effective, efficient, transparent, accountable, clean, and free of corruption, collusion, and nepotism.

The Financial and Development Supervisory Agency (BPKP) reports to the President and is responsible for government financial and development supervision following applicable laws and regulations. BPKP's role is to instill sufficient trust in the attainment of state objectives and alert authorities to potential anomalies and fraud that may occur due to system vulnerabilities or individual violations. As a result, public confidence in the administration of an open, responsible government free of corruption, collusion, and nepotism will improve.

Additionally, BPKP has a track record of controversies that have surprised the public and sparked debate. According to a former BPKP auditor's confession, the audit undertaken by BPKP was totalitarian and highly unprofessional. Numerous BPKP audit reports that sued the State Administrative Court attest to this (PTUN). For instance, the Supreme Court (MA) rejected BPKP's appeal in the case of the BPKP audit report against PT Indosat, which was deemed legally defective. Additionally, BPKP has been sued by high-ranking colleagues from PT PLN in connection with a procurement project.

The quality of the auditor's work affects the auditor's conclusion and, indirectly, the correctness of the external party's judgment. As a result, auditors must possess a feeling of accountability (responsibility) and a professional demeanor when doing their job. Ardini (2010) researched the effect of competence, independence, accountability, and motivation on audit quality. The findings indicated that competence, independence, accountability, and motivation all had a substantial effect on audit quality partially and concurrently. Pratama et al. (2015) investigated the Quality Effects of Time Budget Constraints, Audit Error Risk, and Audit Engagement Period. The study's findings indicated that time constraints, audit error risk, and audit engagement length affected audit quality. Hanjani (2014) investigated the effect on audit quality of auditor ethics, auditor experience, audit fees, and auditor motivation. The findings indicated that auditor ethics, experience, audit fees, and motivation had a significant and favorable effect on audit quality. Singgih et al. (2010) investigated the effect of audit quality on independence, experience, due professional care, and accountability.

This study replicates Hanjani's (2014) research on the effect of auditor ethics, experience, fees, and motivation on audit quality. This study aims to determine whether auditor ethics, auditor experience, audit fees, and auditor motivation all affect audit quality—a distinction from past research. First, the researcher will eliminate the independent variables, auditor ethics, and experience, and substitute another independent variable, time constraint. The researchers are interested in determining whether time constraints affect the results of audit work. Second, this study used an auditor who works at the BPKP's representative office in South Sulawesi as a sample. In comparison, the prior study analyzed data from a sample of public accounting firms (KAP). As a result, the researchers focused their research on accounting, specifically auditing, in terms of time constraints, audit fees, and auditor motivation, all of which affect audit quality.

2. Literature Review

2.1 Agency Theory

The researchers in this study will apply agency theory to investigate the effect of time constraints, audit fees, and auditor motivation on audit quality, thereby explaining the existence of conflicts of interest between management as agents and owners and other contracting entities (e.g., creditors). As a teacher. Principals want to know everything about investments or finances in the organization, including management operations. This is accomplished by obtaining an agent's accountability report (management). The principal can evaluate management's performance based on the report. However, what frequently occurs is management's desire to take steps that make the report look good to justify its performance. Testing is necessary to prevent or mitigate management fraud and to make management's financial statements more credible. In this situation, the test must be conducted by a third party, specifically an independent auditor. Additionally, researchers employ attribution theory because they will perform empirical investigations to ascertain the aspects that influence the auditor's quality of audit results, particularly the auditor's personal traits. Personal traits are a factor in

determining the quality of audit results since they are an internal motivator for someone to engage in an activity.

2.2 Auditing

Agoes, (2012) describes auditing as a critical and systematic review of financial statements prepared by management and accounting records and supporting data by an independent party to provide an opinion on the financial statements' fairness. According to Arens et al. (2012), auditing is gathering and assessing evidence about quantifiable information about an economic entity by a competent and independent individual to determine and report on the information's fitness for the criteria established. According to Arens et al. (2011), auditing standards serve as guidance to assist auditors in carrying out their professional responsibilities as financial statement auditors. Based on the definitions above and objectives, it can be concluded that auditing is conducting a systematic examination of financial statements to obtain evidence to support management's assertions and express an opinion that the financial statements are fairly presented without material misstatement.

Audit quality refers to the auditor's ability to detect and report irregularities in the client's accounting system (De Angelo, 1981; Sari, 2013). Violation findings indicate the audit's quality regarding the auditor's knowledge and expertise, but reporting violations is contingent upon the auditor's incentive to disclose the violation. Simanjuntak et al. (2019) defines audit quality as the capacity of the accounting firm to comprehend the client's business. Numerous factors contribute to this level of capability, including accounting values that accurately reflect the business's economic condition, flexibility in the application of generally accepted accounting principles (GAAP) as a standard rule, the ability to compete competitively as described in financial statements, and its relationship to business risk. Audit quality is critical because it results in incredible financial reports used for decision-making.

According to Ardini, (2010), motivation is harnessing our deepest wants to propel and steer someone toward a goal, enabling us to take the initiative, act decisively, and persevere in the face of failure frustration. The most potent incentive is one that originates within an individual. Work motivation initiates a movement that compels individuals to perform or behave in particular ways. A person's motivation is contingent upon the strength of the motivation itself and the degree to which a person is motivated to accomplish a goal. According to Hanjani, (2014) an audit fee is a fee paid to a public accountant for performing audit services; the amount is determined by the risk associated with the assignment, the complexity of the services provided, the level of expertise required to perform these services, and the cost structure of the KAP in question. Fees can also be regarded as a function of the auditor's work and the hourly rate. Hartati (2012) discovered that Fee had no influence on an auditor's dysfunctional conduct, which can impair the quality of the audit results.

2.3 Time Pressure

Amaliyah, (2015) states that time pressure makes the auditor stop one or several audit procedures and dare to issue an opinion before all the required audit procedures run. Although time pressure is seen as being able to reduce performance, if the time allocation is done correctly, it functions as a control mechanism and an indicator of success for the performance of auditors and public accounting firms (Setiawan et al., 2011). Rikarbo, (2012) suggests that auditors who face time pressure can respond in two ways: working harder or being more efficient in using time. Time pressure has two dimensions: time budget pressure and deadline pressure.

2.4 Hypothesis

Several previous studies on time pressure, audit fees, and auditor motivation on audit quality have been carried out. Among them were carried out by Shintya et al., (2016), which Influenced Competence, Independence, and Time Budget Pressure on Audit Quality. The results showed that competence had a significant positive effect on audit quality, independence had a significant positive effect on audit quality, and time budget pressure significantly affected audit quality. Then Setyorini, (2011) examined the effect of competence, independence, accountability, and motivation on audit

quality. The result of this study is that motivation has a significant effect on audit quality. The research model or conceptual framework that has been built is shown in the figure below, which explains the theoretical framework that describes the effect of applying the effect of time pressure, audit fees, and auditor motivation on audit quality.

Government auditors are likewise under time constraints when conducting audit procedures, as the institutions where they work get a time budget to support their operations. According to reports, this time budget trend will influence audit procedures and the quality of the results produced by auditors. Time constraint has two dimensions: time budget constraint and time deadline constraint (Rikarbo, 2012). However, when it comes to time budget constraints, the research conducted by Ningsih et al. (2013) contradicts the preceding research; they discover that time budget constraints do not have a direct effect on audit quality. They feel that a constrained time budget has been accepted as an inescapable fact and that it serves as an incentive for auditors to work diligently and efficiently. They feel that a constrained time budget has been accepted as an inescapable fact and that it serves as an incentive for auditors to work diligently and efficiently. Additionally, this could be explained by differences in auditors' judgments of the nature of audit quality. For instance, in an audit process, a 60% sample contract that is completed but not completed, or a six-day inventory check that is completed in four days may be considered to meet audit quality if the opinion supplied at the conclusion of the audit is not incorrect. Ratha (2015) corroborates their research by stating that time budget pressure generates good incentive when it is increased to a difficult but attainable level by the auditor. On the other side, time budget constraints can demotivate employees if they are set to a difficult level that the auditor cannot attain.

H₁: Time Pressure has a positive and significant effect on audit quality.

Agoes, (2012) The amount of the fee depends, among others, on the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out the service, the cost structure of the KAP concerned and other professional considerations. From the results of his research, he stated that KAP members are not allowed to get clients by offering fees which can result in the quality of the audit that will be produced. Meanwhile Hartati, (2012) referring to the Indonesian Accountant Code of Ethics (SPAP) above, reveals that there is no effect of the Audit Fee on the dysfunctional behavior of an auditor which can affect the quality of the audit results.

H₂: Audit fees have a negative and significant effect on audit quality

Hanjani, (2014) defines motivation as a condition in a person's personality that encourages the individual's desire to carry out certain activities to achieve a goal. Every activity carried out by a person is driven by a power from within that person. This driving force is called motivation. The motivation that exists in a person will realize a behavior that is directed at the goal of achieving the goal of job satisfaction. Ardini, (2010) describes motivation as encouragement and effort to fulfill or satisfy a need or a goal.

H₃: Auditor motivation has a positive and significant effect on Audit Quality

3. Research Method and Materials

The census sampling approach was used to select a sample of 50 independent auditors who work at the Representative Office of the Financial and Development Supervisory Agency (BPKP) in South Sulawesi Province. The data collection approach was a survey, with the researcher submitting a questionnaire directly to the auditor. Primary and secondary data sources are used in research. Primary data were gathered from respondents via a questionnaire administered by the researcher; secondary data were gathered from documents pertinent to the research object. Multiple regression analysis with the SPSS program was employed as the analytical method in this investigation. This technique was used since there are multiple independent variables. The data analysis procedure

included the following tests: Descriptive Statistics, Validity, Reliability, Normality, Multicollinearity, Heteroscedasticity, Hypothesis Testing: Multiple Linear Regression Equation Test, Adjusted R2 Test (Coefficient of Determination), t Statistics Test, and F Statistics Test.

Table 1: Variables / Item Measurement

Variable	Code	Item / Construct	Major Reference
Time Pressure	TP1 TP2	Time Budget Pressure Time Deadline Pressure	(Hery, 2010)
Audit Fees	FA1	Audit Fee	Theodorus M. Tuanakotta (2011)
Auditor Motivation	MA1 MA2	Intrinsic Ekstrinsic	(Hery, 2010)
Audit Quality	KA1 KA2 KA3 KA4	Strategy Quality Technical Quality Process Quality BPKP code of ethics (prinsiples)	PMP and Kode BPKP Code of Ethics

4. Results and Discussion

4.1 Description of Respondent Characteristics

This research data was collected by distributing 50 questionnaires to auditors who work in each field. A total of 50 questionnaires were returned, so the rate of return was 100%. The number of samples that can be processed in this study is 50 samples.

Table 2: Respondent Characteristics

Variable	Measurement	N	%
Gender	Man	25	50
	Women	25	50
Position	Junior Auditor	21	42
	Senior Auditor	4	8
	Supervisory Auditor	14	28
	Other	11	22
Age	21-30	21	42
	31-40	18	36
	41-50	9	18
	> 50	2	4
Education Level	D3	26	52
	D4	3	6
	S1	21	42
Work-length	< 3 Year	10	20
	3-5 Year	9	18
	5-10 Year	22	44
	10-20 Year	2	4
	>20 Year	7	14

Ten questions comprise the audit quality variable measurement scale. A high score suggests the auditor provides high-quality audits, whereas a low score shows the auditor delivers low-quality audits. The theoretical range of answer weights for the responses provided by participants is between 34 and 47, with a theoretical average of 40.5. The practical responses ranged between 34 and 47, with an average of 39.98 and a standard deviation of 2.31, showing that the auditor makes sound audit decisions.

The Time Pressure variable is quantified using an eight-item scale. A high score implies that the auditor was under time constraints when doing the financial statement audit. A low score implies that

the auditor is working under minimal time constraints during the audit procedure. The theoretical range of answer weights for the responses provided by participants is between 28 and 38, with a theoretical average of 33. The empirical responses varied from 28 to 38, with an average of 32.38 and a standard deviation of 2.01, showing that the auditor was subjected to Time Pressure regarding the audit reports' quality. The Audit Fee variable's measurement scale consists of four question items. A high score indicates that the auditor believes the Audit Fee is unrelated to audit quality. A low score indicates that the Audit Fee does play a role in audit quality. The theoretical range of answer weights for the responses provided by participants is between five and fifteen, with a theoretical average of ten. The empirical responses varied from 5 to 15, with an average of 10.88 and a standard deviation of 2.35, demonstrating no correlation between an auditor's audit quality and the audit fee. The auditor's motivation variable measurement scale consists of ten question items, with a high score indicating that the auditor receives adequate motivation from superiors, coworkers, or clients to complete the audit process, and a low score indicating that the auditor receives insufficient motivation from superiors, coworkers, or clients to complete the audit process. The theoretical range of answer weights for the responses provided by participants is between 34 and 48, with a theoretical average of 41. The empirical responses in this study varied from 34 to 48, with an average of 39.96 and a standard deviation of 2.58, showing that the auditor was motivated to present the Quality Audit.

Tabel 3: Descriptive statistical Test Result

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	50	34.00	47.00	39.9800	2.31667
Time Pressure	50	28.00	38.00	32.3800	2.00906
Audit Fees	50	5.00	15.00	10.8800	2.35294
Auditor Motivation	50	34.00	48.00	39.9600	2.58694
Valid N (listwise)	50				

Table 4: Validity and Reliability Test Result

Variable	Instrumen	r-calculated	Cronbach Alpha	Result
Time Pressure	TP.1	0,827	0,787	Valid dan reliable
	TP.2	0,804		
	TP.3	0,827		
	TP.4	0,705		
	TP.5	0,868		
	TP.6	0,646		
	TP.7	0,698		
	TP.8	0,712		
Audit Fees	FA.1	0,751	0,821	Valid dan reliable
	FA.2	0,727		
	FA.3	0,828		
	FA.4	0,851		
Auditor Motivation	MA.1	0,773	0,748	Valid dan reliable
	MA.2	0,569		
	MA.3	0,389		
	MA.4	0,792		
	MA.5	0,499		
	MA.6	0,577		
	MA.7	0,796		
	MA.8	0,738		
	MA.9	0,764		
	MA.10	0,776		
	KA.1	0,809		
	KA.2	0,642		

	KA.3	0,656		
	KA.4	0,701		
Audit Quality	KA.5	0,701	0,930	Valid dan reliable
	KA.6	0,732		
	KA.7	0,768		
	KA.8	0,745		
	KA.9	0,660		
	KA.10	0,793		

From table 4 each question item has a significant value of <0.05 . Therefore, it can be concluded that all question items in each time pressure variable, audit fee, and auditor motivation on audit quality have a significant correlation so that all question items can be declared valid. It also shows the Cronbach alpha above 0.70 for each variable in this study. This means that the time pressure, audit fee, and auditor motivation variables are reliable and can be used to measure the variables concerned.

The normality test used is the PP plot graph method by looking at the spread of data on the diagonal source on the graph. If it spreads around the line, then the residuals in the regression model are normally distributed. The graph above shows that the points spread around the line and follow the diagonal line; it can be concluded that the residuals in the regression model are normally distributed.

Normal P-P Plot of Regression Standardized Residual

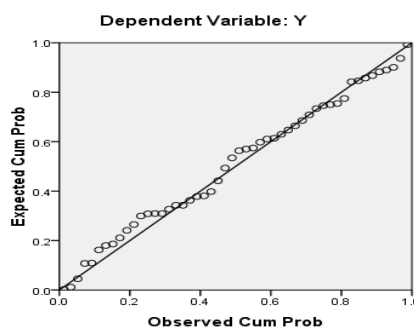


Figure 2: Normality Test Result

Multicollinearity can be seen from the tolerance value and Variance Inflation Factor (VIF). The cutoff value commonly used to indicate the presence of multicollinearity is the Tolerance value < 0.10 or equal to $VIF > 10$. Based on the test results in the table above, the value of the VIF variables X1, X2, and X3 is < 10 , and the tolerance value is > 0.01 , so it can be concluded that the regression model does not have multicollinearity problems.

Scatterplot

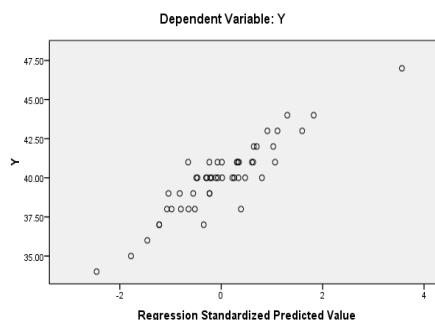


Figure 3: Heteroscedasticity Test Result

The scatterplot figure 3, shows that the points spread randomly above and below zero on the Y-axis and do not form a specific pattern. Thus, there is no heteroscedasticity in the regression model; therefore, the regression model in this study is appropriate to predict audit quality based on independent variables, which include time pressure, audit fees, and auditor motivation.

Table 5: Multiple Linear Regression Equation Test.

Hipotesis	Unstandardized Coefficients		Standardized Coefficients	T	Sig	Result
	B	Std.error	Beta			
Time Pressure, Audit Fees and Auditor Motivation → Audit Quality	0.339	2.750		0.123	0.903	Konstan
Time Pressure → Audit Quality	0.619	0.075	0.537	8.231	0.000	Konstan
Audit Fees → Audit Quality	-0.087	0.060	-0.089	-1.447	0.005	Konstan
Auditor Motivation → Audit Quality	0.514	0.059	0.574	8.781	0.000	Konstan

Source: primary data processed, 2015

Based on table 5, the regression equation can be determined as follows:

$$Y = 0.339 + 0.619X_1 - 0.087X_2 + 0.51X_3 + e$$

1. Constant of 0.339 shows a positive sign, it means that if time pressure (X1), Fee (X2), and auditor motivation (X3) are considered constant or 0, then audit quality (Y) will be 0.339
2. regression coefficient Time pressure (X1), of 0.619, indicates a positive sign, it can be interpreted that every 1 unit increase in time pressure will increase audit quality by 0.619 and other influencing factors are considered constant
3. regression coefficient fee (X2) of -0.087 indicates a negative sign, it can be interpreted that every increase of 1 unit of fee will reduce audit quality by 0.087 and other influencing factors are considered constant.
4. The regression coefficient of auditor motivation (X3) of 0.514 shows a positive sign, it can be interpreted that every 1 unit increase in materiality will increase audit quality by 0.514 and other influencing factors are considered constant.

The coefficient of determination adjusted R² is 0.910. These results indicate that audit quality can be explained by the variables of time pressure, audit fees, and auditor motivation of 82.9%. While the remaining 17.1% is influenced by other variables outside the regression model of this study.

Table 6: R² Test Results (Coefficient of Determination)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.910 a	0.829	0.829	0.98967

a. Predictors: (Constant), Time Pressure, Fee Audit, Motivasi Auditor

Table 7 shows the F statistical value of 74,166 with a significance of 0.000. variables simultaneously time pressure and audit fee significantly affect audit quality. If the probability value is less than 0.05 (for the significance level = 5%), then the independent variables affect the dependent variables. Meanwhile, if the probability value is more significant than 0.05, the independent variables do not affect the dependent variable individually. The t-value of time pressure on premature termination of audit procedures is 8,231 with a significance of 0.000. Meanwhile, for the t-table with sig = 0.05 and df = nk, i.e., 46-4 = 42, then the two-sided t-table is 2.0181. The analysis results prove that the t-count's value is greater than the t-table. This indicates the acceptance of H₁, which states that time pressure positively affects premature termination of audit procedures. The t-count value of audit fees on audit quality is -1.447 with a significance of 0.005. Meanwhile, for the t-table with sig = 0.05 and df = nk, i.e., 46-4 = 42, then the two-sided t-table is 2.0181. The analysis results prove that the t count's value is greater than the t table. This indicates the acceptance of H₂, which states that audit fees hurt audit quality. The t-count value of auditor motivation on audit quality is 8.781, with a

significance of 0.000. Meanwhile, for the t-table with sig = 0.05 and df = nk, i.e., 46-4 = 42, then the two-sided t-table is 2.0181. The analysis results prove that the value of the t count is greater than the t table. This indicates the acceptance of H₃, which states that auditor motivation positively affects audit quality.

Table 7: F Statistik Test Result ANOVA^b

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	217.926	3	72.642	74.166	0.000a
	Residual	45.054	46	.979		
	Total	262.980	49			
a. Predictors: (Constant), Time Pressure, Audit Fees, Auditor Motivation						
b. Dependent Variable: kualitas audit						

4.2 Discussion

In this study, researchers tested time pressure using two dimensions: time budget pressure (budget efficiency) and time deadline pressure (time efficiency). Most respondents chose to answer agree (S) based on the respondents' answers. This shows that the time pressure at the BPKP office can be said to be reasonable because the auditors who work at BPKP are considered capable of appreciating the time for carrying out tasks so that the available time can be utilized in such away. Thus, it can be concluded that time pressure has a positive and significant effect on audit quality. This research is supported by research conducted by Primastuti et al., (2014), which revealed that government auditors face time pressure in carrying out audit procedures, considering that the institution they work in also gets a time budget to support their activities. This time budget trend is allegedly going to impact audit procedures and the quality of the results carried out by the auditors.

Hartati, (2012) revealed that there are no effects Fees on the dysfunctional behavior of an auditor that can affect the quality of audit results. This is continuous with the role of BPKP as an institution that is directly responsible to the president. Primastuti et al., (2014) This research also confirms the results of Hartati's research (2012). In this study, the researcher only used one measurement dimension to produce four-question items for the respondents. Based on the respondents' answers, most respondents chose the answer to disagree (TS). This shows that Fee has a negative and significant effect on audit quality. Thus, the Fee does not affect the audio quality of the BPKP auditor.

In this study, the researcher tested the auditor's motivation by using two dimensions consisting of intrinsic and extrinsic elements. Based on the respondent's answer, which shows that most respondents chose to answer agree (S), this shows that the BPKP auditor has several characteristics or behaviors that can affect the quality of the audit and the auditor's motivation. Thus, it can be concluded that the auditor's motivation has a positive and significant effect on audit quality. This justifies the perception that motivation can make a person behave and act in specific ways. This research is supported by previous research conducted by Ardini (2010), which revealed that Auditor Motivation has a significant and positive effect on Audit Quality.

Based on the results of several tests that have been carried out, this study shows a simultaneous effect of time pressure, audit fees, and auditor motivation on audit quality. However, in testing the fourth hypothesis, only time pressure and auditor motivation positively and significantly affect audit quality. In contrast, audit fees have a negative and significant effect on audit quality. This is because most of the auditors under BPKP still have an awareness of their position as an independent auditor who is active and responsible directly to the president. The salaries they receive are directly budgeted in the SPPD in each region. Thus, Fee does not become a benchmark or positively affect the performance and quality of their audit results.

5. Conclusion

According to the analysis of the data collected and processed, the initial research concluded that time pressure has a favorable and significant effect on audit quality. This demonstrates that the larger the time constraint, the higher the audit quality. Because the amount of time allocated to an auditor to do his duty is very relevant to the task at hand. Both Audit Fees have a significant detrimental impact on Audit Quality. In this situation, the high audit fee will not affect the auditor's performance in terms of audit results quality. Third, auditor motivation has a strong favorable impact on audit quality. Because auditors are occasionally swayed by motive, both from clients, supervisors, or coworkers, when presenting audit results. The four factors of time constraint, audit fee, and auditor motivation do not affect audit quality concurrently or concurrently. While time constraints and auditor motivation have a robust positive effect on audit quality, audit fees have little effect. This is because most auditors under BPKP remain cognizant of their role as independent auditor who is active and directly accountable to the president and that their wages are directly budgeted in the APBN. As a result, the Audit Fee does not serve as a benchmark for the performance or quality of their audit reports.

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