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DOES AUDIT QUALITY DEPEND ON AUDITOR COMPETENCY?

Isna Farhani[1] & Vita Elisa Fitriana[2]
[1,2]President University, Cikarang, Indonesia
Corresponding email: [2] vita.elisa@president.ac.id

ABSTRACT

This study aims to examine whether time budget pressure and organizational-professional conflict have an effect on audit quality in the public accounting firm. This research uses quantitative methods. The primary questionnaire and data used in this study were obtained from auditors who work in public accounting firms in Indonesia. Sampling was done using purposive sampling method. To test the hypothesis, researchers used Structural Equation Model with the Partial Least Square approach. The result shows that both time budget pressure and organizational-professional conflict have the negative effect on audit quality. It implies that to maintain audit quality, is not enough just relied on the competence of the auditor, but also the psychological or behavioral experienced by the auditor.

Keywords: **audit quality; organizational-professional conflict; time budget pressure**

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah tekanan anggaran waktu dan konflik organisasi-profesional berpengaruh terhadap kualitas audit pada Kantor Akuntan Publik. Penelitian ini menggunakan metode kuantitatif. Kuesioner primer dan data yang digunakan dalam penelitian ini diperoleh dari auditor yang bekerja pada Kantor Akuntan Publik di Indonesia. Pengambilan sampel dilakukan dengan menggunakan metode purposive sampling. Untuk menguji hipotesis peneliti menggunakan Structural Equation Model dengan pendekatan Partial Least Square. Hasil pengujian menunjukkan bahwa baik tekanan anggaran waktu maupun konflik organisasi-profesional memberikan dampak negatif terhadap kualitas audit. Hal tersebut mengindikasikan bahwa untuk menjaga kualitas audit, tidak cukup hanya berdasarkan pada sisi kompetensi yang dimiliki auditor, tetapi juga sisi psikologis atau perilaku yang dialami oleh auditor terkait.

Kata Kunci: konflik organisasi-profesional; kualitas audit; tekanan anggaran waktu

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INTRODUCTION

Public Accounting Firm (KAP) plays an important role for the Indonesian economy. This is related to the function of KAP as a reliable source of information for stakeholders, especially in terms of decision making. The audit profession is highly relied upon to guarantee the validity of the company's financial statements so that the level of accountability needs to be maintained, the auditor's public accountability is largely determined by the quality of the audit reports he makes (Utami, 2003).

There have been several cases of audit failures in recent years, such as at PT Garuda Indonesia. In the case of Garuda Indonesia, which was initially triggered by differences of opinion between the two

commissioners of Garuda Indonesia related to the recording of transactions with Mahata worth US $239,94 million in the income posts. The reason is, there has been no payment coming from Mahata until the end of 2018.

The case shows that stakeholders cannot use financial reports because of the low quality of financial reports or irrelevant and unreliable. This situation presents a serious risk to the public accounting profession, which is measured by the opinion stated in the audited financial statements (Dwirandra et al., 2017). Public accountants must always pay attention to the quality of audits they produce along with the high level of trust from the public.

In audit planning every public accounting firm needs to estimate the time needed (making a time budget) in the audit activities. This time budget is needed to determine audit costs and measure the effectiveness of auditor performance (Latercia,2020), the demand for quality reports with limited time budget is of course a special pressure for the auditor.The emergence of time budget pressure can affect the behavior of auditors that threaten audit quality, namely a decrease in the level of detection and investigation of qualitative aspects of misstatement (Sososutikno, 2003), as well as failing to examine accounting principles, conduct superficial reviews, accept weak client explanations, reduce work on one audit steps below the accepted level (Sososutikno, 2003).

Organizations often impose unsuitable expectations on professionals. Bureaucratic pressure was initially believed to be fundamentally incompatible with organizations and professional principles, but analysis has since uncovered contradictory data on this topic (Carrington et al., 2013; Shafer, 2009). However, this study describes organizational-professional conflict as the degree to which a professional faces conflicting expectation from the company that hires him and the audit profession, so that the efficiency of the audit can be reduced.

In connection with the research conducted by Amir (2019) which examined the mediating impact of work stress on the effect of time pressure, work-family tension and role ambiguity on the action of reducing audit quality, which this research has limitations that this research does not study other ensuing factors such as role-locus of control conflict and other factors. So the authors are motivated to add other variables that can affect audit quality, such as organizational-professional conflict, due to the reality that there are still very few studies examining the direct effect of organizational-professional conflict on quality audit.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

This section will explain more about theory relates to this study. In addition, variables were examined will also be explained as the basic for developing hypothesis. Furthermore, this study relates each variable with the logical reasoning that strengthened by theory and previous research. These hypothesis were expected to be supported, therefore it could enrich the research for behavioral audit.

Attribution Theory

This theory is a theory that describes the behavior of an individual, according to Fritz Heider, the originator of this attribution theory. This theory focuses on How a person clarifies the causes of the behavior of others or the causes of their own behavior which are determined by internal and external factors. What is said to come from internal factors is such as character, knowledge and effort. While external factors namely things that come from outside themselves such as luck, opportunity and certain situations or circumstances that can affect individual behavior (Lunthans, 2005).

Audit Quality

Audit quality is that the conduct of audits conducted according to standards such that auditors are able to mention and inform if there are breaches made by the client, the professional Standards of Public Accountants are the standards regulating the conduct of audits in the Republic of Indonesia (Tarigan & Susanti, 2013). The authors conclude that audit quality can be achieved if the auditor has competence, upholds independence, and applies ethical values as a professional.

Broberg et al. (2017) examine the influence of time budget pressure on audit quality in Sweden, this study also uses gender to be a concern in its research and found that in terms of accepting weak client explanations and premature sign-offs, female auditors are less affected in the behavior of reducing audit quality compared to male auditors, because women have more time for planning, risk evaluation, and women have greater morale than men (Ittonen & Peni, 2012).

Time Budget Pressure

Time budget pressure is a situation that illustrates that the auditor is expected to make the time budget that has been prepared efficient or that there are very strict time and budget restrictions and rigid (Sososutikno, 2003). On the other hand Hyatt & Taylor (2013) argued that when confronted with pressure on the time budget, the auditor will respond in two ways, namely functional and dysfunctional. The positive (functional) type is the behavior of the auditor to work harder and use the best time, while the negative (dysfunctional) type is cause an adverse effect on audit quality, that was decrease in audit quality. In the research of Kesuma and Dwirandra (2019); Broberg et al. (2017) found that time budget pressure has a negative and significant effect on audit quality, which means that the higher an auditor experiences time budget pressure, the lower the result of audit quality.

Organizational-Professional Conflict

Organizational-Professional Conflict leads to motivation to behave ethically weaker and where the cause is conflicting demands from accounting firms and the auditing profession. We suspect that auditors who feel that the accounting firm where they work provides demands that are not in accordance with professional demands are more likely to do things that can reduce audit quality. In Iswari and Kusuma's (2013) study argued that if a female auditor who experiences more stress is involved in a state of conflict between professional values then she will also make a biased professional judgment.

Kesuma et al. (2019) revealed that the relationship between professionals and organizations is considered to affect the reciprocity between organizational and professional commitment. However, the relationship between organizational commitment and professional commitment is not necessarily integrated in an organization. The organizational and professional orientations of professionals are very contradictory due to a mismatch with the professional and organizational value systems. Organizational orientation prioritizes organizational values such as hierarchy and authority, conformity to organizational norms and various regulations, as well as organizational loyalty. Meanwhile, professional orientation refers to the code of ethics and professional performance standards. Thus a conflict will occur when professional goals are not in line with organizational goals, which is called organizational-professional conflict (Iswari & Kusuma, 2013).

The Effect of Time Budget Pressure on Audit Quality

Before carrying out their duties, the auditor will plan the audit program, including the audit time planning. However, the time budget is often made unrealistic, causing pressure on auditors. Then, in line with attribution theory which has been explained above, in this stressful condition which in theory is called

situational attributions, it is possible for the auditor to do things that are not in accordance with his audit objectives for personal gain.

This is in line with Kesuma and Dwirandra (2019) which state that time budget pressure has a negative and significant influence on audit quality. This shows that the more the pressure of the time budget felt by an auditor, the lower the audit quality. Therefore, the hypothesis of this study is as follows.
H1: time budget pressure has a negative effect on audit quality.

The Effect of Organizational-Professional Conflict on Audit Quality

Organizations often demand or give jobs that are not suitable toward professionals or work that is not in line with the values of the profession. This has led to conflicts in the professional self with the demands of the organization. And with that, these arguments are in line with attribution theory also where professional auditors can do dysfunctional things because of experiencing these organizational-professional conflicts.

Previous research has analyzed the impact of organizational-professional conflict on dyfuctional auditor behavior, one of which is the research of Svanberg and Ohman (2016) which shows the results of a positive relationship between organizational-professional conflict and Reduced Audit Quality. However, reduced audit quality behavior is a dysfunctional audit behavior, which in Broberg et al. (2017) study states that dysfunctional audit behavior can reduce audit. Therefore the hypothesis of this study is as follows.
H2: organizational-professional conflict has a negative effect on audit quality.

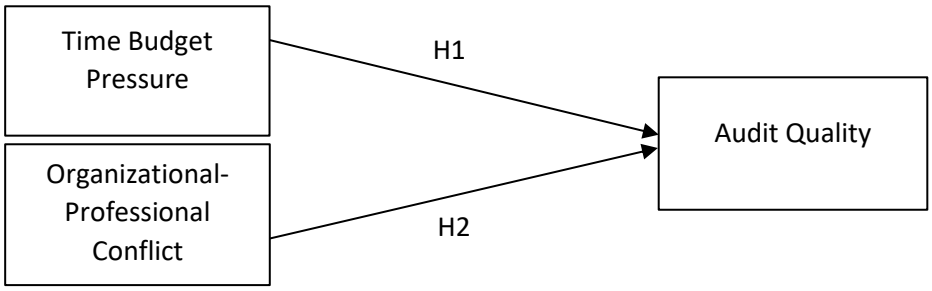

Figure 1. Research Model

RESEARCH METHOD

This study uses quantitative method and collect data by using questionnaires that will be distributed to the respondent. Questioners are spread by online that can be accessed on google form. Therefore it can widely distributed to many auditors and provide flexible time for them to answer the questions. At the end, this method is expected to increase the amount of qualified answer to be further analyzed. The population was all auditors employed at KAP (Public Accounting Firms) in Indonesia. The public accounting firms were composed of the Big-Four KAP and non Big-Four KAP. The sampling was carried out by a purposive sampling method, with the requirements of the respondents not being restricted by the position of auditors in KAP (partner, manager, senior and staff auditors) so that all auditors employed in KAP would have the opportunity to become respondents.

The hypothesis was evaluated by the Structural Equation Modeling (SEM) method in data analysis used in this research, then the number of samples used to estimate ML (Maximum Likelihood) is a minimum of 5 observations. Wijanto (2008), suggest that the lowest ratio of 5 respondents per observed

variable. The number of items in the questionnaire in this study is 11 items, thus, the sample required is at least 11 x 5 = 55.

PLS owns a 3-step iteration process to achieve these three estimates, and an estimate is generated by each iteration stage. The first step is to generate a weight calculation, the second stage is to generate an estimate of the inner model and outer model, and the third stage is to estimate the means and location (Ghozali, 2006).

The measurement indicators for audit quality and time budget pressure were adopted from Otley and Pierce (1996). While for measuring organizational-professional conflict, this study will use a questionnaire implemented by Shafer et al. (2002) and originally founded by Aranya and Ferris (1984).

RESULT ANALYSIS AND DISCUSSION

Descriptive Analysis

The classification of the identification of the respondent's profile in this study is measured using a nominal scale that shows the percentage of gender, age and duration of work of all respondents. The following Table 1 shows an overview of the 100 respondents in this study.

Table 1. Demographic Information

Description	Frequency (n)	% of respondents
Gender		
Male	54	54%
Female	46	46%
Age		
20-23	53	53%
24-27	40	40%
28-32	7	7%
Work Duration		
< 3 years	76	76%
3-5 years	19	19%
> 5 years	5	5%

Based on Table 1, the number of male respondents is known to be higher than female respondents. The number of male respondents was 54 people (54%) and women as many as 46 people (46%). Since there only few differences among man and female, it is implied that the result of this study can be generalized for both male and female auditor.

Most of the respondents were 20-23 years old, as many as 53 people (53%), 40 people between 24-27 years old (40%), and only 7 people (7%) between 28-32 years old. In addition, the respondents' tenure as auditors, from table 1, it can be seen that 76 people (76%) have worked for less than 3 years. The number of respondents who worked for 3-5 years was 19 people (19%) and the remaining 5 respondents (5%) had worked for more than 5 years. Age and work duration are expected to fully represent the behavioral conflict headed. Usually at those age and the short length of work, auditor will be assigned as junior auditor. It is implied that they work under high supervision from the senior auditor and high possibility to experiencing behavioral issue.

Measurement Model Analysis

Convergent Validity

Convergent validity of the measurement model with a reflexive indicator is assessed on the basis of the correlation calculated by Soflware PLS between the item score/component score. Individual reflexive measures are said to be qualified unless they are > 0,70 in relation to the measured construct which can be said to be valid and also has an Average Variance Extracted (AVE) value of > 0,50 (Hair et al., 2019).

Table 2. Outer Loading for Measurement Model

Latent Variable	Indicator's Item	Loadings
Time Budget Pressure	TB1	0,876
	TB2	0,782
	TB3	0,807
Organizational-Professional Conflict	OPC1	0,769
	OPC2	0,852
	OPC3	0,790
Audit Quality	AQ1	0,754
	AQ2	0,714
	AQ3	0,831
	AQ4	0,779
	AQ5	0,834

Table 2 clearly shows the result of processing using SmartPLS. The convergent validity has been reached by the outer model value or the correlation between the construct and the variable, since all indicators already have a load factor value > 0,70.

Table 3. Average Variance Extracted (AVE)

Latent Variable	Average Variance Extracted (AVE)
Time Budget Pressure	0,676
Organizational-Professional Conflict	0,647
Audit Quality	0,614

It can be shown, based on Table 3 above, that where each variables have an AVE value > 0,50, Which it indicates that the requirements for convergent validity have been fulfilled by all variables.

Discriminant Validity

To test discriminant validity, it can be done by checking cross loading and Fornell-Lacker Criterion (Hair et al., 2019). In cross loading, the correlation coefficient value of the indicator on the associated construct is compared with the correlation coefficient with other constructs. The value of the correlation coefficient of the indicators of the related constructs must be higher than several other constructs. Whereas in the Fornell-Lacker Criterion, the measure of discriminant validity was performed by comparing the correlation between the variables and the square root of the AVE. When the AVE's square root on the variable itself is greater than the correlation between other variables, the measurement model has great discriminant validity.

Table 4. Cross Loading

	AQ	OPC	TBP
AQ1	0,754	-0,513	-0,185
AQ2	0,714	-0,355	-0,124
AQ3	0,831	-0,193	-0,342
AQ4	0,779	-0,314	-0,286
AQ5	0,834	-0,354	-0,251
OPC1	-0,419	0,769	0,137
OPC2	-0,364	0,852	0,141
OPC3	-0,319	0,790	0,048
TBP1	-0,273	0,068	0,876
TBP2	-0,213	0,055	0,782
TBP3	-0,245	0,220	0,807

Based on the results of Table 4, all indicators on each variable have a higher correlation to the associated construct. It can be claimed that the model has strong discriminant validity due to the higher correlation value of the related construct relative to other constructs.

Table 5. Fornell-Larcker Criterion

	AQ	OPC	TBP
AQ	0,784		
OPC	-0,463	0,805	
TBP	-0,298	0,140	0,822

In the Fornell-Larcker Criterion table (Table 5) it can be stated if the AVE's square root value the OPC correlation variable is 0.805. This value is higher than the OPC variable's correlation value with AQ and TBP. It also applies to other variables, the value on the variable itself shows a greater number than the correlation between variables. Thus the conditions for discriminant validity with AVE's square root have been met.

Reliability test

According to Hair et al. (2019), to measure the reliability of a construct in PLS-SEM, two methods were used, namely Cronbach's Alpha and Composite reliability. The requirements must have an Cronbach's Alpha and Composite Reliability value of > 0,70 respectively.

In Table 6 below it can be seen that all variable values in reliability testing using Cronbach's Alpha and composite reliability have a value of > 0,70. Therefore, The variables being analyzed can be concluded to be valid and reliable, so that the structural model testing can be done.

Table 6. Cronbach's Alpha and Composite Reliability

	Cronbach's Alpha	Composite Reliability
Audit Quality	0,843	0,888
Organizational-Professional Conflict	0,729	0,846
Time Budget Pressure	0,761	0,862

Structural Model Analysis

Coefficient Of Determination Test (R-Square)

The aim of this test is to explain the variance of each endogenous target variable (variables assumed to be affected by other variables in the model) with a standard calculation of estimated 0,750 as high, estimated 0,500 moderate, and 0,250 or lower, suggesting a weak variance level (Hair et al., 2019).

Table 7. R-Square

	R-Square
Audit Quality	0,270

It can be seen from the research results that the R^2 value of the audit quality variable is 0,270 (27%). It can therefore be clarified that 27% is the potential of the independent variables to explain the dependent variable, which means that it is weak in explaining the dependent variable.

Predictive Relevance

This test is conducted using the blindfolding approach to show that some variables used in the model are predictively relevant to other variables in the model with a measurement > 0 (Hair et al., 2019).

Table 8. Predictive Relevance

	Q Square	Coefficient
Audit Quality		0,140

From the research findings, it can be shown that the audit quality variable Q square has a predictive relationship, where the Q square value of the audit quality variable is 0,140.

Model fit

Testing using PLS, to test the accuracy value of a model can be seen from the Normed Fit Index (NFI). NFI results ranged between zero and one. The closer to 1 model is said to be fit (Hair et al., 2019).

Table 9. Normed Fit Index

	Saturated Model
NFI	0,679

The NFI test results are shown in Table 9 above, which shows an NFI value of 0,679. In this research, this means that the model is 67,9% fit.

Hypothesis Test

Hypothesis testing is testing a statement using statistical methods so that the test results can be statistically significant. The results of the correlation between constructs were calculated by looking at the path coefficients and their level of significance which were then compared with the research hypothesis contained in chapter two.

Table 10. Path Coefficient

	Audit Quality
Organizational-Professional Conflict	-0,430
Time Budget Pressure	-0,238

From Table 10 above it can be seen that organizational-professional conflict has a value of < 0,000 which is -0,430, which means organizational-professional conflict has a negative effect on audit quality. Then, time budget pressure also has a value < 0,000 which is -0,238, this means that time budget pressure also has a negative effect on audit quality.

Table 11. T Statistics

Hypothesis		T Statistics	Supported?
H1	TBP -> AQ	2,391	YES
H2	OPC -> AQ	5,395	YES

Based on Table 10 and Table 11, The results of the tests of the first hypothesis present that a path coefficient value of -0,238 with a t-statistical value of 2,391 is shown by the relationship between the time budget pressure (TBP) variable and audit quality (AQ). The value is higher than the table t (1,960). This assumes that the time budget pressure has a negative and significant influence on the audit quality, which means that it is consistent with the first hypothesis, it guarantees that hypothesis 1 is accepted.

The results of the second hypothesis test indicate that the relationship between the variable of organizational-professional conflict (OPC) and the audit quality (AQ) indicates a path coefficient value of -0,430 with a t-statistical value of 5,395. The value is higher than the table t (1,960). This result means that organizational-professional conflict has a negative and significant effect on audit quality, Which indicates that it is in line with the second hypothesis, this suggests that it supports hypothesis 2.

Discussion

Based on the above analysis, regarding time budget pressure and organizational-professional conflict and its impact on audit quality can be explained as follows.

The Effect of Time Budget Pressure on Audit Quality

The results show that time budget pressure has a negative effect on audit quality, which mean that the relationship between the two variables is opposite, it can be stated that the auditors of several previously listed public accounting companies (KAP) believe that the higher the auditors' time budget pressure, the lower the audit quality and vice versa, the lower the time budget pressure would result in high audit quality, so that the audit quality will be maintained properly. Because when the auditor is under pressure such as in terms of the time budget in which the auditor is required to complete the task within a predetermined period of time where the time is not effective to complete the task, the auditor will perform dysfunctional behavior such as accepting weak client explanations and conducting superficial reviews of client documents, and doing so can reduce audit quality. This means that companies that have high time budget pressure can produce low audit quality. These results are strengthened by the theory or findings in previous research by Broberg et al. (2016) stated that time budget pressure has an influence on audit quality.

The Influence of Organizational-Professional Conflict on Audit Quality

Partially organizational-professional conflict can negatively affect audit quality, which shows that organizational-professional conflict and audit quality have an incompatible relationship. This means that organizational-professional conflict can interfere with audit quality. From these results and explanations, it can be concluded that auditors at several Public Accounting Firms (KAP) previously mentioned agree that high organizational-professional conflict perceived by auditors will reduce audit quality and vice versa with low organizational-professional conflict can improve audit quality. That is because when the auditor

finds inconsistent values of organization and professionalism, the auditor will experience a conflict which will cause the auditor to tend to behave in violation of the standards that apply in the audit process.

The findings of this study are consistent with previous research by Svanberg & Öhman (2016) which the results of this study indicate that organizational-professional conflict has an influence on dysfunctional auditor behavior in which they believe that reduce audit quality is one of the dysfunctional auditor behavior.

CONCLUSIONS

From the results of the statistical analysis that has been carried out, it can be seen whether the objectives of this study have been achieved or not. The purpose of this research as the authors put it at the beginning of the paper is to examine whether time budget pressure and organizational-professional conflict have an influence on audit quality. Respondents in this study were 100 people who worked as auditors in several public accounting firms (KAP) in Indonesia.

Then for this research, conclusions are taken on the basis of the research results as, first, the effect of time budget pressure on audit quality is significantly negative. This means that the greater the pressure of the time budget an auditor feels, the lower the quality of the audit would be. Second, the effect of organizational-professional conflict on audit quality is significantly negative. This means that the greater the organizational-professional conflict an auditor feels, the lower the audit quality will be. These findings imply that for maintaining the quality of audit is not only depends on the auditor's competence, but also the behavioral perspective which experienced by auditor itself.

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