

Independence, Time Budget Pressure, Audit Fee and Workload on Audit Quality as The Impact of Covid-19

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ABSTRACT

This study aims to determine the effect of independence, time budget pressure, audit fees, workload on audit quality as the impact of Covid-19 pandemic on audit firms registered in IAPI Bali. The population of this research are all auditors in 16 audit firms registered in IAPI Bali. This research involved 114 respondents selected by a purposive sampling method with criteria of one-year minimum of service in audit firms. The data were analyzed with multiple linear regression. The results showed that independence has a positive significant effect on audit quality; time budget pressure, audit fees and workloads have no significant effect on audit quality.

Keywords: Audit Fee, Audit Quality, Independence, Public Accounting Firm (KAP), Time Budget Pressure, Workload

INTRODUCTION

Covid-19 pandemic have caused disruptions in various sectors, increased the risk of misstatement in financial reports, which are then corrected by public accountants. Tanudiredja (2020, p. 03) stated that Covid-19 pandemic affects most KAP business processes, either in internal management, or other KAP networks. Thus, reconsideration of audit engagements to alternative audit approaches is necessary to be fulfilled in this pandemic period.

There are several standards to consider in preparing an audit report, one of which is that the auditor is required to modify the audit report or form an opinion on the financial report by considering the principles stated in SA 700 (Formulation of an Opinion and Reporting on Financial Statements), ISA 705 (Modifications to the Opinion in the Independent Auditor's Report), ISA 706 (Emphasis of Matters Paragraph and Other Paragraphs in the Independent Auditor's Report), as well as LAI in accordance with ISA 570 (Going Concern). DSAK IAI realized that the uncertainty resulted from the pandemic significantly affects the judgment entity's in preparing its financial statements, PSAK 8 paragraph 14 requires an entity to consider on-going concern assumption in preparing its financial statements if the entity believes that there are important events after the reporting period so that it threatens future business viability. Entities must consider whether the Covid-19 pandemic can affect the business continuity by considering all relevant facts and information, including the relaxation program provided by the government (Ikatan Akuntan Indonesia, 2020).

Audit quality is associated with maintaining independence, timeliness of work completion, the amount of fees earned and the workload received by an auditor. Independence is an auditing standard which is highly important for an auditor to have. The auditor must be able to maintain an independent mental attitude since the opinion

issued aims to increase the credibility of the financial statements presented by management (Wirama, 2015). Yuniasti (2017) stated that in the audit process, auditors must have adequate planning regarding the stages of work to be carried out during their field work. This plan is determined by a time budget, which is prepared by the KAP with the client's approval to assist the auditor in carrying out audit steps for each audit programs. This pressure reduces auditor compliance to follow the procedures set out in the audit process thus affecting audit quality.

This time budget is set by managers in collaboration with partners along with client's approval. It implies that KAP has made an agreement with clients to carry out an audit within the specified time limit and for that clients could estimate the fees. Pramesti and Wiratmaja (2017) stated that auditing fees are rewards in cash, goods or others issued by those receiving services (clients) to service providers (auditors). In addition to the amount of auditing fee, sometimes several KAP clients affect how auditors manage their time in carrying out the audit process, creating workload pressure (Ishak, Perdana, & Widjajanto, 2015). Workload (audit capacity stress) arises from the interaction between the demands of work environment used as a workplace, skills, and perceptions of work. Excessive workload will reduce auditors' focus in carrying out audit tasks. This effects on the given audit results (Suprpta & Setiawan, 2017).

The role of auditors at this time is under a fairly tight level of supervision and responsibility, and with the phenomenon of the global economic downturn, the implementation of policies such as Large-Scale Social Restrictions (PSBB) and Work from Home, the previous audit process needed significant modifications to overcome the challenges and uncertainties arising from the impact of covid-19 pandemic in Indonesia and other 210 countries in the world. Therefore, this study aims to examine the effect of independence, time budget pressure, the amount of auditing fee and workload on audit quality as the impact of Covid-19 pandemic on audit firms registered in Bali.

Attribution Theory

In 1985, Fritz Heider as the originator of the attribution theory, described behavior. Firman, Rosy, and Lubis (2019) stated that attribution theory explained the process by which we determine the causes and motives for one's behavior. There are two sources of attribution, towards behavior, internal (dispositional) attribution and external or environmental attribution (Sukesi, 2019). Behavior as a result of dispositional is believed to be under individual control such as nature, and self-perception. Externally, behavior is seen as the result of external causes, as one is forced to behave due to difficult situations at work and certain pressures or circumstances to take certain actions (Pangesti & Setyowati, 2018, p. 738).

The amount of auditing fee is related to the services provided by auditors to their client, so that they will use their expertise and properly use their attitude to match the amount of the auditing fees. The amount of the fee is related to external attributions. Workload is related to external attributes, which is the amount of workload of a person's position in carrying out his/her jobs. Quality is the accuracy of information reported by the auditor in accordance with the auditing standards, including information on accounting violations in the financial statements of the client company (Yadiati, 2017, p. 113).

The Effect of Independence on Audit Quality

Shintya, Nuryatno, & Okatviani (2016) stated that auditors must be able to collect any information needed in making audit decisions, which must be supported by an independent attitude. Pratiwi (2019) stated that if an auditor is not independent, there is no difference between audited financial statements and unaudited financial reports. Therefore, to maintain the quality of the audit, auditors must avoid various things that could discredit their profession.

Ariningsih and Mertha (2017), and Suryani (2015) argued that independence has a positive effect on audit quality. This is in line with Nurhayati and Wasilah (2015), and Burhanudin (2016), suggesting that increasing independence will affect the improvement of audit quality. They highlighted that if an auditor has high independence attitude, the resulting audit quality will be higher. By this statement, the following hypothesis is formulated:

H₁: Independence has a positive effect on audit quality

Effect of Time Budget Pressure on Audit Quality

Handoko and Pamungkas (2020) stated that time budget pressure is compiled based on the estimated time needed in each step of the audit program in accordance with routine assignments. According to Yan and Xie (2016) time budget pressure can add the stress associated with the work of new client auditors which affects audit quality due to a lack of auditors' understanding and experience. Amalia, Sutrisno and Baridwan (2019) stated that minimizing time budget pressure allows auditors to conduct audits in a more effective and efficient manner. The negative effect of time budget pressure on audit quality is that the time is limited since an auditor has to force jobs to complete, thus releasing some important audit procedures and processes.

Suryani (2015) proposed that time budget pressure is on the nature of audit work which must be completed on time; therefore, it is quite reasonable to produce a quality audit, one of which requires a period of time for auditors to carry out their work. Suryani (2015) added that time budget pressure has a negative effect on audit quality. This suggests the hypothesis that:

H₂: Time budget pressure negatively affect audit quality

Effect of Amount of Fee Audit on the Quality Audit

Fee is the audit fees received by the auditors to carry out their duties by considering various things (Ishak et al., 2015, p. 38). According to Risma (2019), higher fees will improve the quality of the resulting audit, because the audit fees earned in one year and the estimated operational costs needed to carry out the audit process could improve audit quality.

Cahyani and Zulvia (2019) stated that the greater the auditing fee, the wider the audit procedure and the higher the audit result quality.

Research conducted by Nuridin and Widiyanti (2016), and Ma'rifatumbillah, Raharjo, & Andini (2016) showed that auditing fees have a positive effect on audit quality. Based on this description, the following hypothesis is formulated:

H₃: Auditing fees have a positive effect on audit quality

Effect of Workload on Audit Quality

According to Jannah (2018) workload refers to the amount of auditor work to handle multiple clients within a certain period of time. It can be either physical or mental loads objectively and subjectively observable. The excessive workloads reduce the audit quality since the auditor's work is divided among several clients. Suprpta and Setiawan (2017) argued that heavy workload builds up a considerable pressure on the auditors and bring negative impacts to the audit process as they tend to reduce several audit procedures and easily accept explanations given by clients.

Herniawati (2015), Rusli and Wiratmaja (2016) and Maulidawati, Islahuddin, and Abdullah (2017) stated that workload has a negative effect on audit quality. This leads to the formulation of the following hypothesis.

H4: Workload has a negative effect on audit quality

RESEARCH METHOD

This research was conducted at audit firms in Bali listed in the Directory of Indonesian Institute of Certified Public Accountants (IAPI) in 2020. This research used a purposive sampling method with two criteria. The first criterion is at least one-year service in KAPs in Bali, since those who worked for more than one year are presumably able to assess the conditions of their work environment, without considering previous experience at other audit firms. The last criterion is those who have been assigned to field work. This highlights auditor's field assessment experiences.

Based on the criteria, this study collected 114 auditors work out of 16 audit firms in Bali (see Table 1).

Table 1. Research Sample

No	Public Accounting Firm (KAP)	The Number of Auditors
1	KAP. Amachi, Arifin, Mardani & Muliadi (Branch Office)	4
2	KAP. Arimbawa	4
3	KAP. Arnaya & Darmayasa	2
4	KAP. Artayasa	4
5	KAP. Budhananda Munidewi	7
6	KAP. I Gede Bandar Wira Putra	5
7	KAP. I Gede Oka	6
8	KAP. Drs. Ida Bagus Djagera	-
9	KAP. I Wayan Ramantha	7
10	KAP. Johan Malonda Mustika & Rekan	15
11	KAP. K. Gunarsa	23
12	KAP. Ketut Budiarta dan Anggiriawan	10
13	KAP. Ketut Muliarta RM	7
14	KAP. Rama Wendra (Branch Office)	-
15	KAP. Drs. Sri Marmo Djogosarkoro	15
16	KAP. Tjahjo, Machdjud Modopuro & Rekan (Branch Office)	5

Total Samples	114
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Variable and Measures

The independent variables in this study are independence (IND), time budget pressure (TBP), the amount of audit fee (FA) and workload (WL). The dependent variable is audit quality (Y). Dependent variables are variables which are influenced or as the result of the independent variables (Sugiyono, 2017: 39).

Independence means an honest attitude, not easily influenced and not taking sides with the anyone's interests, because auditors do work for public interest. Independence is measured with (1) long relationship with clients, (2) pressure from clients, (3) review of fellow auditors (Peer Review), and (4) non-audit services.

Time budget pressure is pressure on the nature of the audit which must be resolved according to the given time. It is indicated by (1) auditor's understanding of time budget pressure, (2) auditor's responsibility, and (3) revision frequency.

Auditing fees are important in examining the quality of a company's financial statements. It is measured by (1) the amount of the auditing fees, (2) audit risks, (3) the complexity of the services, (4) the level of auditor's expertise, and (5) audit firm fee structure.

Workload is indicated by the large number of clients handled by an auditor or the limited time for an auditor to carry out the audit processes. It is measured by (1) the number of clients and assignments, and (2) working under pressure.

Audit quality is an audit of financial statements aimed at ensuring whether the financial statements are in accordance with generally accepted accounting standards and are free from material misstatement so that the results do not harm the parties interested in the company and the users of the financial statements. The indicators are (1) reporting all client errors, (2) understanding client's information system, (3) strong commitment to completing the audit, (4) guiding auditing and accounting principles in doing field work, (5) not simply believing in client's statements, and (6) prudence in making decisions.

Analysis Method

This study used multiple regression analysis method. The formulation of multiple linear regression in this study can be written as follows:

$$KA = \alpha + \beta_1IND + \beta_2TBP + \beta_3FA + \beta_4WL + \epsilon \quad (1)$$

where,

KA : Quality of Audits
a : Constant of $\beta_1, \beta_2, \beta_3, \beta_4$,
b : Coefficient Regression
IND : Independence
TBP : Time Budget Pressure
FA : Auditing fees
WL : Workload
E : Error

RESULTS AND DISCUSSION

In this study, the respondent's data were collected by online questionnaires with a google form available in <https://forms.gle/F8BkKXnKda4DdMup7>. The data were then measured by Likert scale of 1 to 5. The questionnaires were used to measure the effect of independence, time budget pressure, the amount of auditing fees and workloads on audit quality as a result of Covid-19 pandemic. A total of questionnaires was distributed for 22 days starting from June 2 to 24 June, 2020. A total of 71 questioner copies were distributed, however 60 of them were returned. Out of the 60 questioners, 2 questionnaires did not meet the criteria of one-year service and uncompleted questionnaires. From this data, the usable response rate was 81.7% and the response rate was 85.4%. Thus, this study comprehensively processed the 58 questionnaires.

Instrument Test Results

Validity testing was used to measure questionnaire validity. A questionnaire is said to be valid if the question or statement on the questionnaire is able to reveal something which will be measured by the questionnaire (Ghozali, 2016: 52). The provisions of instrument are said to be valid if the Pearson correlation is higher than 0.3 (>0.3) and the significance is lower than 0.5 (<0.05). The results showed that all instruments were valid because they had a Pearson correlation > 0.3 and a significance of <0.05 . Therefore, the instrument is said to be able to express what is measured by a questionnaire.

Reliability testing is the extent to which a measurement can provide consistent results if a re-measurement of the same symptoms is carried out with the same measuring instruments (Sugiyono, 2018: 130). An instrument is reliable if the Cronbach's alpha value is greater than 0.70 (Ghozali, 2016: 48). The instrument items in the independent variable, including time budget pressure, auditing fees, workloads and audit quality, are declared reliable for they have Cronbach's alpha greater than 0.70. Consequently, all instrument items have met the reliability requirements.

Classical Assumption Test Results

Based on the results of the analysis, the normality test showed the statistical value of Kolmogorov-Smirnov of 0.093 with Asymp.Sig (2-tailed) of 0.200 which is greater than 0.05. Hence, the variables in this study are normally distributed.

Multicollinearity test showed that the VIF value of all variables is <10 with tolerance value for all variables is > 0.10 . This means that there are no symptoms of multicollinearity between variables and the regression model. Heteroscedasticity testing has a significance value of 0.05. Thereby, there is no indication of heteroscedasticity.

Hypothesis Testing

This study using multiple linear regression analysis methods. Table 2 presents the results of multiple linear regression analysis.

Table 2. Multiple Linear Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
		B	Std. Error	Beta			
1	(Constant)	17,585	4,024		4,370	.000	
	IND	.439	.159	.380	2,763	.008	
	TBP	.175	.235	.114	.744	.460	
	FA	.248	.130	.299	1,909	.062	
	WL	.039	.136	.049	.288	.774	
	R Square						.568
	Sig. F						.000 ^b

- a. Dependent Variable: KA
- b. Predictors: (Constant), WL, IND, TBP, FA

Source: Processed Data (2020)

The Effect of Independence on Audit Quality

The first hypothesis states that independence has a positive effect on audit quality as a result of the Covid-19 pandemic on public accounting firms registered in Bali. The t test showed that independence (IND) has a regression coefficient value of 0.439 with a significance value of 0.008, less than 0.05. This means that independence (IND) has a positive effect on audit quality (AC). The first hypothesis (H₁) is accepted.

This indicates that the higher the independence of an auditor, the better the audit quality. Independence is an important standard because it aims to increase the credibility of the financial statements presented by management. These findings indicates that independence is highly needed in improving audit quality.

In the midst of Covid-19 pandemic affecting most of audit firms, either internal management, network, or audit engagement consideration to alternative audit approaches, there is pressure and encouragement to be impartial, yet not reducing the auditors' independence. They remain independent as they are free from any influence and honest. This is in line with Ariningsih and Martha (2017), Suryani (2015), Nurhayati and Wasilah (2015), Burhanudin (2016) and Ferdiansyah (2017).

The Effect of Time Budget Pressure on Audit Quality

The second hypothesis states that time budget pressure has a negative effect on audit quality as a result of Covid-19 pandemic on public accounting firms registered in Bali. This study contended that time budget pressure has no effect on audit quality as a result of the Covid-19 pandemic on audit firms registered in Bali. The second hypothesis (H₂) is rejected.

This indicated that during Covid-19 pandemic, auditors tend to feel pressure on time budget in their assignment. However, despite the high pressure, it did not cause a decrease in the audit quality. This is in concordance with Rosari and Rahayu (2015), and Desi (2019). Even though auditors are under pressure, they must maintain their audit quality because they know that time budget pressures are avoidable and their obligations. It did not make them feel burdened.

The Effect of Auditing Fees on Audit Quality

The third hypothesis states that audit fees have a positive effect on audit quality as a result of Covid-19 pandemic on public accounting firms registered in Bali. This study proposed that auditing fees have no effect on audit quality as a result of the covid-19 pandemic on public accounting firms registered in Bali. The third hypothesis (H_3) is rejected. It is not necessarily that the amount of auditing fees affects the audit quality since there are several factors to consider in conducting an audit in a company, such as the length of time to conduct an audit, and unforeseen problems.

This is consistent with Damayanti (2019) stating that auditing fees have no effect on audit quality. In addition, auditing fees cannot predict the audit quality since it could be assessed from auditor professionalism, independence, compliance with audit standards and regulations.

The Effect of Workload on Audit Quality

The fourth hypothesis states that workload has a negative effect on audit quality as a result of the Covid-19 pandemic on public accounting firms registered in Bali. The results of this study state that workload has no effect on audit quality as a result of the Covid-19 pandemic on public accounting firms in Bali. The fourth hypothesis (H_4) is rejected.

Workload appears due to excessive assignments in a limited time. Even though in the current pandemic period with an increasing workload as everything is conducted online, adapting is the main key in living life during a pandemic, for audit firms in Bali workload does not affect audit quality even though coordination is not as smooth as face to face. This is because the workload given must be completed by auditors even though they have to work off hours. Since it is a target to be achieved, auditors must be professional. Their heavy workloads are not excusing to reduce their performance. They must professionally complete the work.

This is in line with Yuniasti (2017) and Pratyasto (2019) arguing that workload has no effect on audit quality. Workloads affect the increase in auditor's experience and expertise. It improves the audit quality.

CONCLUSIONS

Based on the results of the research analysis and discussion, it draws a conclusion that independence has a positive effect on audit quality as a result of the Covid-19 pandemic on public accounting firms registered in Bali. Meanwhile, time budget pressure, auditing fees and workloads have no effect on audit quality.

This study has several limitations. They are several public accounting firms refused to fill out the questionnaires, and most of the auditors had a busy schedule, worked off site. This made the questionnaires less seriously by responded. In addition, since the data were collected online, there was no direct interaction and we could not reach all auditors. It is necessary for further research to distribute questionnaires at just the right times, for auditors are highly busy accomplishing their tasks and may not focus on answering the questionnaire. Further, more in-depth observation questionnaire would benefit to explore more phenomena.

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