

The Effect of Time Budget Pressure, Work Stress, and Independence on Auditor Performance

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ABSTRACT

This research was conducted to obtain empirical evidence regarding the Effect of Time Budget Pressure, Work Stress, and Independence on Auditor Performance. This study uses primary data with a sample of auditors working at the Public Accounting Firm (KAP) in Bekasi where listed in Directory Institut Akuntan Publik Indonesia (IAPI) period of 2021. The sampling technique in this study used convenience sampling with 50 respondents. Hypothesis testing in this study using multiple regression models using SPSS 25. Based on the results of the analysis in this study, it can be concluded that: (1) time budget pressure has a significant positive effect on auditor performance, (2) work stress has a significant positive effect on auditor performance, and (3) independence has a significant positive effect on performance. auditors. Thus, the increasing of each of the variables of time budget pressure, work stress, and independence, each of these independent variables will be able to improve the performance of the auditor.

Keywords: Auditor Performance, Independence, Time Budget Pressure, Work Stress

JEL Classification: M40, M42, J22, J81

INTRODUCTION

The rapid development of the times on the auditors performance in performing their duties and responsibilities to produce quality audit work is a major concern in providing confidence to users of external financial statements that have interests such as governments, creditors, investors, suppliers, the general public, customers, and employees that the audited financial statements have been in accordance with applicable accounting standards (PSAK), and has gone through audit procedures based on applicable audit standards (SA). Basically, the auditor in conducting audit work, according to Audit Standards (SA) 240 paragraph five explains that, auditors who perform audit work based on audit standards are responsible for obtaining adequate confidence whether financial statements that have been compiled by an entity as a whole are free from material misstatements caused by errors, and or fraud. In the performance of its duties and responsibilities, in general, the auditor is divided into two parts, namely external auditor and internal auditor. In addition, auditors located in Indonesia there are auditors who are within the scope of government, and private.

Financial Statements under Audit Standard (SA) 200 in paragraph 13, point f is a structured representation, consisting of historical financial information, including notes on financial statements (CALK) intended to convey an entity's economic resources or obligations on a date or change the ref for a period in accordance with an applicable financial reporting framework.

Basically, the auditor in doing his work in Indonesia must be guided by the Professional Standards of Public Accountants (SPAP), or Audit Standards (SA) published by the Indonesian Institute of Public Accountants (IAPI), as well as the professional ethics of an auditor, with the aim that the examination carried out is in accordance with existing guidelines, and prevent fraud. That can hurt the auditor as well. Therefore, in addition to being guided by the standards issued by the Indonesian Institute of Public Accountants (IAPI), and the auditor's professional ethics, the auditor must also have a high level of thoroughness, and skepticism of financial statements published by a client entity, in order to improve the quality of audits produced in the form of financial statements with the presence of independent auditor reports properly, and maximum.

In the last five years, there have been several cases in Indonesia that commit fraud, which is one of the contributing factors is the lack of maximum auditor performance in conducting examinations of an entity. Following the first case there is a case of manipulation of PT Hanson International's financial statements as of December 31, 2016 by conducting manipulation in the presentation of accounting for the sale of ready-to-wake kavling, and not disclosing details of the transaction, including the Settlement of The Sale and Purchase Agreement (PPJB) in the Financial Statement (CALK) as of December 31, 2016, PT. Garuda Indonesia, Tbk in its 2018 financial statements by recognizing revenues that are still in the form of receivables of USD 239,940,000 from PT. Mahata Aero Teknologi related to the transaction of providing Wi-Fi services on board, and the case of granting a fair opinion without exception (WTP) on the financial statements of PT. Sunprima Nusantara Pembiayaan (SNP Finance), which was a part of Columbia company in 2018.

In addition to the phenomenon of auditor performance, there are other phenomena that must be faced by auditors, namely the COVID-19 Pandemic outbreak, where the auditor's performance in the implementation of duties and responsibilities becomes not as maximal as before, namely an auditor is required to work from home, and also cannot conduct checks to clients directly, like doing stock opname by online.

In the implementation of audit work, there are several factors that can affect the performance of auditors, the first is the Public Accounting Firm (KAP) factor or internal factors, namely consisting of time budget pressures determined by the Public Accounting Firm (KAP) (Anggreni & Rasmini, 2017), the complexity of the tasks assigned to auditors (Pradana, Kusuma, & Rahmadani, 2019), and organizational culture. (Darmayanti, 2018). Second, there are factors in the auditor's work environment, and / or the auditor's behavior during his or her work, consisting of conflict of roles, and role ambiguity (Susatmoko, 2017), workload received by auditors (Suprpta & Setiawan, 2017), work stress (Pesireron, 2016); Sinaga & Sinambela, 2013), and work motivation (Rahayu & Badera, 2017). Then the last, the auditor's competency factor, which consists of the auditor's experience in conducting examinations (Anggreni & Rasmini, 2017), auditor independence (Devi & Putra, 2019; Winarsih & Suardana, 2018), adherence to the code of ethics, and competence of auditors (Tumundo & Sondakh, 2019), and professionalism (Fachruddin & Rangkuti, 2019). Based on factors that affect the performance of these auditors, researchers will examine the performance of auditors who are influenced by public accounting factors (KAP), namely time budget pressures, work environment factors, and or auditor behavior, namely work stress, and auditor competency factors, namely independence.

There are several factors from previous studies that have been shown to affect the performance of auditors. First, the research conducted by Wibowo, (2015) also explained the results of the same study on auditors working at the Public Accounting Firm (KAP) in Semarang City, that time budget pressures have no influence on the dysfunctional behavior of auditors who can reduce auditor performance, because the time budget provided is one form of effort to improve auditor competence. But there are also studies that show that time budget pressures can decrease the performance of auditors. Research conducted by Anggreni & Rasmini, (2017), which examined auditors working at public accounting firms (KAP) registered in Bali Province, showed results, that time budget pressure negatively affects the performance of auditors, which is where the higher the time budget pressure given, the lower the auditor's performance. Second, research conducted by Sinaga & Sinambela (2013), on auditors working at the Public Accounting Firm (KAP) in Medan City showed that work stress caused by work conflicts, workloads, and task characteristics had an influence on the decline in auditor performance, while work stress caused by work time, group support, and leadership influence had an influence on improving auditor performance. And lastly, previous research on independence conducted by Devi & Putra, (2019); Kirana & Suprasto, (2019); Liman & Merkusiwati, (2017); Made & Ariyanto, (2016) shows that independence factors have a positive influence on the performance of auditors, where the auditor in carrying out his duties, has a strong code of ethics, honest, and does not side with anyone, will be able to produce good performance, so as to improve the quality of audits produced in the form of financial statements that have gone through the audit process, and independent auditor reports.

Based on some of the previous studies above there is a lack of research that examines the influence of time budget pressures, work stress and independence together affect the performance of auditors in the last 5 years. Thus, researchers want to test variables based on previous research using a sample of Bekasi Public Accounting Firm (KAP) registered in the Directory of the Indonesian Institute of Public Accountants (IAPI) for the period 2021. The benefits of this study, which is used as a reference or basis for further researchers who will conduct research related to the auditor's performance, and this research, is expected to increase knowledge for readers in the field of accounting, or even the field of auditing, and can be used as advice, or input, and motivation for auditors working in the Public Accounting Office of the Bekasi region, To be able to improve performance in carrying out their duties and responsibilities, so as to be able to deal with

the time budget pressures of time given by the leadership, can face work stress, and does not affect the independence of the auditor in the face of various pressures.

This research focuses on examining the performance of experienced external auditors at the Public Accounting Firm located in Bekasi, in conducting audits when dealing with the COVID 19 Pandemic. On that background, researchers were interested in raising the title "The Effect of Time Budget Pressure, Work Stress, and Independence on Auditor Performance."

LITERATURE REVIEW

Performance Theory

Performance theory according to Cahyana & Jati, (2017), is a theory that explains the psychology of the process of work behavior that a person does in the work environment, so that it can produce the output that is the purpose of his work. Performance according to Gibson et al. (1997) is a result of work that has been done by someone both the quality of each job, and how much work (quantity of tasks) can be completed by an employee. A person's behavior, and performance in doing work is influenced by three factors. Here are the factors that affect the behavior, and performance of an employee in doing his job, according to Gibson et al. (1997) are as follows : 1) Individual factors (background, ability, and geography), 2) Psychological factors (perception, personality, motivation, and learning), 3) Organizational factors (leadership, job design, resources, and structure rewards).

Motivation Theory

Research conducted by Tanjung (2015), explains that motivation is a situation where there is an impulse in a person, or there is a reason for someone to perform an action that is done consciously with the aim of improving one's competence in work, and or work performance. Maslow's theory, (1954) describes a level, or measure of need that indicates there are five levels of human wants and needs in which higher needs will encourage a person to get a satisfaction, after the previous need has been done to achieve satisfaction. The following are five basic human needs according to Maslow, (1954), namely as follows: 1) Physiological needs, 2) Safety needs, 3) Social needs, 4) Esteem needs, 5) Self-actualization needs.

Agency Theory

Ross, (1973) explained that the theory of agency is an ethical relationship that exists between two or more parties, namely consisting of agents acting on behalf of or as representatives for other parties appointed by the principal in certain authorities related to decisions in running the operating wheel of a company. The purpose of agency theory is to answer problems caused by several parties who cooperate with each other, but have different goals or interests. This theory states that there is a working relationship between the authorizing party (the Head of the Public Accounting Firm) as the principal, and the auditor as an agent, and this theory also has the assumption that each individual acts in their own interests.

In relation to the Public Accounting Firm (KAP) with this theory, the head of the Public Accounting Firm (KAP) as the principal is assumed to want the benefits of the audit work, the audit work is completed according to the planned time, with the workload that has been distributed to the auditor, while the auditor is assumed to receive income that is in accordance with the workload that has been done, and the competencies owned. Therefore, in carrying out audit work, the principal ensures that the time, and workload provided to the auditor is in accordance with the auditor's ability, so that there is no decrease in auditor performance due to strict timing, and the provision of excessive

workload. The Head of the Public Accounting Firm (KAP) assesses the auditor's performance based on the auditor's ability to manage time, the auditor's ability to cope with work stress and the independence of the auditor during the audit work. If the auditor as an agent is able to cope with existing pressures (limited time setting, and excessive workload), and be independent, then the auditor is considered competent, and motivated to work so that the auditor deserves compensation or incentives that are in accordance with his performance.

Auditor Performance

Performance can be interpreted as one of the measuring instruments or assessment tools carried out by workers, relating to the results that have been done by comparing to the initial targets that are determined legally, without violating ethics, and applicable laws (Rahmadayanti & Wibowo, 2017). The performance of auditors according to Pesireron, (2016) is a form of results carried out by auditors through the audit process in achieving good work results, and maximum, and can achieve the goals of the organization or Public Accounting Firm (KAP) that has been prepared.

Liman & Merkusiwati, (2017) explained that the auditor's performance, which is an act of the auditor completing his audit work in good quality, which is carried out in accordance with the ability of the auditor, the audit experience that has been done, and the responsibilities given. Research conducted by Devi & Putra, (2019) explained that the auditor's performance is a result of audit work that has been done by auditors, both in quality, and quantity, where this audit work has been carried out in accordance with competence, and responsibility given by the leadership to the auditor.

Based on the definition according to previous researchers, it can be concluded that the performance of the auditor is a form of completion of audit work that has been done by the auditor in the form of audited financial statements, and independent auditor reports, where the implementation of audit work based on the time determined by the leadership, competence, and capabilities owned by the auditor, responsibilities given by the leadership, work experience that has been done by the auditor, and professional attitude, as well as the independence of the auditor.

Time Budget Pressure

Rahmadayanti & Wibowo, (2017), explained that time budget pressure is a time determination determined by the leadership, which is needed by an auditor in completing audit work, in hopes of being able to provide maximum performance with a predetermined time. Susanti & Sujana, (2019) also explained that time budget pressure is a situation where the auditor is expected to maximize their ability to complete audit work with a predetermined time, and or a very limited time determination. Pemayun & Budiarta, (2016), also provides an explanation that, time pressure, is a condition in which the auditor is required to complete the audit work in accordance with the time set or budgeted by the Public Accounting Firm (KAP), with the aim to reduce audit costs.

Thus, researchers can conclude that time budget pressures, is a condition in which the leadership, provides the necessary time determination, and or the provision of limited time for auditors, both internal auditors, and external auditors, in carrying out audit work, with the aim to maximize the auditor's performance with a predetermined time in order to minimize audit costs that must be incurred during the audit.

Work Stress

The concept of work stress according to Sinaga & Sinambela, (2013) is a condition in which a person experiences stress, due to factors, both internal, and external, which affect one's mental work. Research conducted by Pattinasarany, (2019) explained that

work stress is a pressure faced by auditors in work, caused by work pressure, saturation, and standard setting from the Public Accounting Firm (KAP).

Work stress, according to (Sari et al. 2019) is a situation where an employee has more than one role in the implementation of the job, where the role has direction, and goals that are not in line with the other role, so that it can cause pressure for the employee. Work stress according to Talise, (2019), is a moral, or psychic pressure on an individual that occurs, whether in an organizational environment, family environment or work environment, which is because a person is unable to meet his needs and desires. Fattahanifa, (2017) defines that stress is a situation of mental stress faced by a person, because there are several factors that affect a person's mental, or moral.

Based on the understanding according to previous researchers, researchers can conclude that work stress is a pressure received by an auditor, both external auditors, and internal auditors, in the face of audit work, caused by internal conditions, such as excessive workload, working time that exceeds working hours regulated by the company, and the government, and also external conditions, such as conflict with family, and conflict between co-workers.

Independence

The independence of the auditor according to Liman & Merkusiwati, (2017), is one of the professional attitudes that must be owned by auditors in conducting audit work, which the auditor is required to be free from anyone's influence, with the aim to maintain the quality of audits of client financial statements that are good for the public interest such as investors, creditors, the public, the government, and so on. Independence is also one of the main aspects of the trust that the public has in the auditor profession, and also this independence becomes important for owners of interest in financial statements in assessing the quality of audit services conducted by auditors (Devi & Putra, 2019).

Winarsih & Suardana, (2018) defines that independence is an attitude of honesty that must be possessed in conducting an objective examination, and has honesty in conveying the results of the examination. Kirana & Suprasto, (2019) also defines that independence is one of the moral attitudes that must be owned by auditors in doing audit work, which is free from anyone's influence.

Based on the explanation of previous researchers, it can be concluded that, independence is one of the professional attitudes possessed by auditors in conducting audit work, namely not having alignment with anyone, and having honesty in terms of delivering audit results, and doing audit work objectively.

Theoretical Framework and Hypothesis

The study contained three independent variables and one dependent variable. The independent variables in the study consisted of time budget pressures, work stress and independence, while the dependent variables in the study were auditor performance.

The Effect of Time Budget Pressure on Auditor Performance

Time budget pressures experienced by auditors can occur when the determination of time given by the chairman to the auditor is limited, or very little, so that the auditor becomes able to work past office operating hours, such as always overtime in doing audit work, which can cause the auditor to feel depressed, and cause stress, during the audit work.

The results of research conducted by Anggreni & Rasmini, (2017), stated that time budget pressures have a negative influence on the auditor's performance, caused by the less

time the leadership determines to the auditor in completing audit work, then the resulting auditor performance will decrease, so that the auditor performs dysfunctional actions. In addition, the time budget given is limited by the leader, can reduce the performance of an auditor. In this case the attribution theory states that attribution, or external factors can affect a person's behavior, and morals, so that the pressures that arise due to the provision of limited time can change the attitude, and behavior of the auditor during the implementation of the audit, and the auditor is not maximal in carrying out audit procedures (Susanti & Sujana, 2019). Research conducted also by Broberg et al. (2017) showed the same result that time budget pressures have a negative influence on audit quality which can decrease auditor performance.

Based on the above explanation, researchers want to examine whether there is an effect of time budget pressures on auditor performance during the COVID-19 Pandemic. Previously, research on time budget pressures on auditor performance during the COVID-19 Pandemic was still very minimal. Based on the description, there are indications that time budget pressures have a negative influence on auditor performance during the COVID-19 Pandemic.

H₁: Time budget pressure has a negative effect on auditor performance.

The Effect of Work Stress on Auditor Performance

Work stress faced by auditors can arise from various pressures that exist, both internal factors in the Public Accounting Firm (KAP), such as factors on the part of management, excess workload provided, and time pressure, and work stress can also come from external factors, such as conflict with family, conflict with colleagues, and so forth.

Research conducted by Sinaga & Sinambela, (2013) shows that work stress caused by work conflicts, workloads, and task characteristics can negatively affect the performance of auditors, due to conflicts during the implementation of audit work, excessive workload, and complex task characteristics. Research conducted also by Pesireron, (2016) shows that job stress, or work stress has a negative influence on auditor performance that can be caused by the auditor's ability to deal with, and cope with different work stresses.

Based on the above explanation, researchers will conduct research related to the influence of work stress on auditor performance during the COVID-19 Pandemic. However, research on work stress on auditor performance during the COVID-19 Pandemic is still very minimal. Based on the description above, there are indications that work stress has a negative influence on the performance of auditors during the COVID-19 Pandemic.

H₂: Work stress has a negative effect on the auditor's performance.

The Effect of Independence on Auditor Performance

During the implementation of audit work, independence becomes one of the important factors in improving the performance of the auditor, namely so that the results of the audit conducted become maximal objectively, and transparently. To support this, auditors are required to have an honest, professional, objective attitude, and not influenced by anyone. Research conducted by Liman & Merkusiwati, (2017) shows that independence has a positive influence on the performance of auditors, which the more auditors do not side with others, and honestly the independent auditor's report produced will be in accordance with the actual condition of the company, therefore even though it has long-standing relationships with a client, the auditor is still required to maintain its independence.

In addition, Made & Ariyanto, (2016) in his research explained that independence has a positive influence on the performance of the auditor, which an auditor must also have

independence during the audit work, ranging from the preparation of audit programs for client companies, conducting verification processes, and reporting, because with this, auditors become increasingly unable to be influenced by anyone. The results of research conducted by Devi & Putra, (2019) also showed that independence has a positive influence on the performance of auditors which is a factor in increasing independence, namely the attitude of independence in the thinking of an auditor, and the appearance of an auditor, where the auditor can work objectively, and can be fully accounted for the results of the work done, thus auditors with high independence can improve its performance, and can be trusted by the public for its opinion of audited financial statements.

Research conducted by Kirana & Suprasto, (2019) explained that there is a positive relationship between the independence of auditors to the performance of auditors working at public accounting firms in Bali. Based on this explanation, researchers will conduct research on the influence of independence on auditor performance during the COVID-19 Pandemic. However, related to research on the independence of auditor performance during the COVID-19 Pandemic, it is still very minimal. Based on the above explanation, there are indications that independence has a positive influence on the performance of auditors during the COVID-19 Pandemic.

H₃: Independence has a positive effect on the auditor's performance.

RESEARCH METHOD

The method that will be used in this research is a survey method with a research approach that is done, namely quantitative research approach. Quantitative research is one of the research approaches that analyzes data using scores on answers from respondents through questionnaires. In this study the data sources that will be used by researchers, namely primary data for variable time budget pressure (X1), work stress (X2), independence (X3), and auditor performance (Y).

This research was conducted to obtain research data on the effect of time budget pressures, work stress, and independence on auditor performance, with the intended population in this study are auditors working at Public Accounting Firm (KAP) in Bekasi listed in the Directory of the Institute of Public Accountants (IAPI) for the period 2021, with the number of populations in this study as many as 25 Public Accounting Firms (KAP) in Bekasi. Sample in this research are auditors who work at the Public Accounting Firm (KAP) in Bekasi as junior auditor / audit staff / audit admin, senior auditor, manager auditor, and partners, with experience working as auditors for at least one year, and the sampling technique used for sampling in this study is using non probability sampling, with the determination of samples using convenience sampling techniques. Thus, the number of samples in this study is seven Public Accounting Firm (KAP) Bekasi with the number of auditors as many as 55 auditors. However, in the process of collecting questionnaires, there were questionnaires from five respondents who had been determined not to return, so that respondents who could be used in this study, which is as many as 50 respondents. The data collection in this study was conducted by spreading questionnaires directly (sending hardcopy), with using SPSS Statistics 25 software.

RESULTS

t Statistical Test (t Test)

t Statistical tests are conducted to determine the effect of time budget pressures, work stress, and independence on auditor performance variables. This test is done by comparing the value of significance (Sig.) with the level of trust (α) of 5%, or 0.05. If the

significance value ≥ 0.05 , then H_0 is accepted, and H_1 is rejected, but if the significance value ≤ 0.05 , then H_0 is rejected, and H_1 is accepted. The following are the results of statistical testing t, which is as follows:

Table 1. Results of the t Statistical Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.844	2.663		1.068	.291
	TAW	.470	.137	.487	3.434	.001
	SK	.288	.133	.296	2.171	.035
	I	.149	.074	.184	2.032	.048

a. Dependent Variable: KA

Based on the t test in the table above with t_{table} in this study $t(\alpha/2; n-k-1) = t(0.05/2; 50-3-1) = (0.025; 46)$, thus the t_{table} obtained by 2.012896, which is rounded to 2.013, it can be concluded that:

- The time budget pressure variable has a $t_{calculated}$ value of 3.434 with a signification value of 0.001. This shows that the $t_{calculated}$ value of $3.434 > t_{table} 2.013$ and the statistical signification value of $0.001 < 0.05$, however, the influence of budget time pressure on the results of this study is more towards a positive influence, so **the first hypothesis (H_1) has a significant influence although contrary to the hypothesis compiled.**
- The work stress variable has a $t_{calculated}$ of 2.171 with a signification value of 0.035. This indicates that the value $t_{calculated} 2.171 > t_{table} 2.013$ and the value of $0.035 < 0.05$, however, the influence of work stress on the results of this study is more towards a positive influence. Thus, the **second hypothesis (H_2) has a significant influence, although it contrary the hypothesis compiled.**
- The Independence Variable has a $t_{calculated}$ of 2.032 with a signification value of 0.048. This indicates that the $t_{calculated} 2.032 > t_{table} 2.013$ and the signification value of $0.048 < 0.05$, **so the third hypothesis is accepted.**

DISCUSSION

The Effect of Time Budget Pressure on Auditor Performance

Time budget pressures (X_1) in the results of this study have a positive influence on the performance of auditors working at the Public Accounting Firm (KAP) in Bekasi, which is contrary to the hypothesis compiled that the budget pressure of time has a negative influence on the performance of auditors. The positive influence there is on the time budget pressure on the performance of the auditor, because the auditor working at the Public Accounting Firm (KAP) in Bekasi can maximize the time budget specified to meet the achievement of the resulting audit work because the auditor is required to be professional during the implementation of audit work despite having pressure in terms of timing the implementation of the audit by complying with the company's operational standards regarding the implementation of the work. Audits that have been established by the head of the Public Accounting Firm (KAP), comply with audit standards, and the auditor's code of conduct established by the Indonesian Institute of Public Accountants (IAPI), so that auditors can complete audit work in a timely manner, and the auditor's

abilities and competencies can improve which has an impact on improving auditor performance.

The results in this study are in line with research conducted by Ardika & Wirakusuma, (2016), which states that time budget pressures have a positive effect on auditor performance. This explains that with the time pressure given, it can help the servicer so that the task can be completed in accordance with the specified time. In addition, the results of research conducted by Rahmadanty & Farah, (2020) produce time budget pressures have a positive influence on the performance of auditors, which is where the budget pressures of time are prepared will form the auditor into an individual who adheres to the rules and budget schedules that have been determined. And also the results of this study are in line with research conducted by Murfadila; & Ramdani, (2019), which states that time budget pressures have a positive influence on the quality of audit results, where with the existing time budget, auditors can complete audit reports quickly without delay, so as to improve auditor performance. But the results in this study are not in line with the research conducted by Anggreni & Rasmini, (2017), Susanti & Sujana, (2019), and Broberg et al. (2017) which states that there are variables of time budget pressures have a negative influence on auditor performance.

The Effect of Work Stress on Auditor Performance

Work stress (X_2) in the results of this study has a positive influence on the performance of auditors working at Public Accounting Firm (KAP) in Bekasi, which contrary the hypothesis compiled that work stress has a negative influence on the performance of auditors. The positive influence that there is on work stress on the performance of auditors, because auditors who work at the Public Accounting Firm (KAP) in Bekasi can overcome the work stress faced during audit work which can be a new challenge for auditors to improve the competence of the auditor, which has an impact on improving the auditor's performance, and under any circumstances, Auditors are required to remain professional during the audit work.

The results of this study are in line with research conducted by Darmayanti, (2018) which states that work stress has a positive influence on the performance of auditors, which according to the study states that not all factors in work stress can reduce auditor performance, instead auditors become challenged by the workload that must be completed. In addition, this study is also supported by research conducted by Anto et al. (2019) which states that work stress also has a positive influence on auditor performance. This states that work stress contained in an auditor can encourage auditor behavior to adapt to a given workload, and be professional to improve the auditor's performance. But the results in this study are not in line with research conducted by Pesireron, (2016), and Sinaga & Sinambela, (2013) which states that work stress has a negative influence on auditor performance.

The Effect of Independence on Auditor Performance

Independence (X_3) in the results of this study has a positive influence on the performance of auditors working at the Public Accounting Firm (KAP) in Bekasi. Thus, if the higher the attitude of independence possessed by the auditor, then the resulting auditor's performance increases. The positive influence that there is on independence on the performance of auditors, because auditors who work at public accounting firms (KAP) in Bekasi do not have alignment to anyone during the audit work, behave professionally, and adhere to audit standards and codes of ethics compiled by the Indonesian Institute of Public Accountants (IAP), so that auditors can improve competence as auditors, which has an impact on improving auditor performance. The results in this study are in line with research conducted by Made & Ariyanto, (2016), Liman & Merkusiwati, (2017), Devi & Putra, (2019), and Kirana & Suprasto, (2019) which states that independence has

a positive influence on the performance of auditors, which is where an auditor who has high independence during audit work, then the auditor is not easily influenced by anyone during the implementation of audit work, so that the resulting performance will be better, and can increase.

CONCLUSION

Based on the results of analytical tests that have been conducted, the following are the conclusions for this study, namely as follows:

- a) Time budget pressures have a significant positive influence on the auditor's performance. Thus, the stricter the determination of the existing time budget, the higher the ability of the auditor in dividing the time to complete audit work that has an impact on the auditor to be more compliant with the time of implementation of the audit that has been determined, so that it will improve the auditor's performance.
- b) Work stress has a significant positive influence on auditor performance. Thus, the higher the level of work stress owned by the auditor, the auditor becomes more driven to improve his competence in completing audit work, so that this will be able to improve the auditor's performance.
- c) Independence has a significant positive influence on the auditor's performance. Thus, the higher the independence that the auditor has, it will improve the auditor's performance. The positive influence that exists on independence on the performance of auditors, because auditors who do not have partisanship to anyone during the audit work, behave professionally, and adhere to audit standards and codes of ethics compiled by the Indonesian Institute of Public Accountants (IAPI), then auditors can improve competence as auditors, which has an impact on the auditor's performance.

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DECLARATION OF CONFLICTING INTERESTS

We declare that we have no conflict of interest with the WIMAYA Bali 2021 committee or staff from AIBPM or any conflict regarding this article.

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