

# Factors Affecting the Reduced Audit Quality Behavior

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**Abstract:-** This study aims to examine the factors that influence reduced audit quality behavior, will the time budget pressure, auditor personality type, organizational commitment, and professional commitment influence reduced audit quality behavior. Research data is primary data collected through survey with e-questionnaire technique using purposive sampling method. The data obtained from the answers to the questionnaire were analyzed using the SPSS method (Statistical Package for Social Science) version 24.0. The sample of this study is the auditor who works at The Big Four Public Accounting Firm in Jakarta, amounting to 45 people. The results showed that time budget pressure had no significant effect on reduced audit quality behavior, auditor personality type had significant and positive effect on reduced audit quality behavior, organizational commitment had a significant and negative effect on reduced audit quality behavior and professional commitment had no effect on reduced audit quality behavior. So, from testing the four hypotheses proposed, two hypotheses can be accepted and the other two rejected. Based on the results of this study, the behaviors that can reduced audit quality are auditor personality type that directly influence the auditor's tendency to be included in reduced audit quality behavior and lack of organizational commitment.

**Keywords:-** *Reduced Audit Quality Behavior; Time Budget Pressure; Personal Types Auditor; Organizational Commitment; Professional Commitment.*

## I. INTRODUCTION

Audit quality can in principle be achieved when the auditor applies audit standards and principles such as being independent without being impartial and compliant with the law and adhering to the professional code of ethics. Professional standards of public accountants (SPAP) are guidelines that regulate general standards for examining public accountants and regulate matters relating to assignments and independence in mental attitude.

De Angelo [1] mentions that audit quality is the auditor's ability to find violations in the client's accounting system and disclose the violations in the audit report. Lee et al. [2] define audit quality as the probability that auditors will not report audit reports with unqualified opinions for financial statements that contain material errors.

Audit activities will not be separated from behavioral problems, such as the possibility of an auditor doing dysfunctional behavior so that it can reduce audit quality. This behavior deviation is called dysfunctional audit behavior.

Otley and Pierce [3] state that the steps taken by the auditor when implementing an audit program that results in a decrease in audit quality are called dysfunctional behavior in the audit.

One of the dysfunctional audit behaviors is reduced audit quality behavior [3]. Malone and Robert [4] state that reduced audit quality behavior is the steps taken by the auditor when implementing an audit program which results in a reduction in the effectiveness of audit evidence that should be collected. reduced audit quality behavior include premature termination of audit procedures, receiving inadequate client explanations, superficially making client document reviews, accounting principles applied by clients in preparing and presenting financial statements not adequately investigated, and reducing audit steps from what should be done [3] [4].

There are several things that can cause auditors to reduced audit quality so that audited reports lack of quality, including external factors (pressure, control systems and control styles) and internal factors (personal auditor types and personality traits).

The main factor that is generally and empirically proven by previous research is the time budget pressure that encourages reduced audit quality behavior. Willett and Page [5] found that the biggest cause of audit quality decline and auditor performance was influenced by time budget pressure factors. Improper audit time allocation can lead to the emergence of behavior that threatens audit quality. Determination of the audit time budget which is too short or too long will have an impact on the effectiveness of the audit. The results of the McNamara and Liyanarachchi [6] study also found that the reduced time budget led to significantly reduced audit quality behavior. However, different results were found in Sukmanto's [7] study which stated that time budget pressure factors did not significantly influence reduced audit quality behavior.

Besides the auditor personality type, other personal types of the auditor are organizational commitment and professional commitment. Organizational commitment shows strong confidence and support for the values and goals that the organization wants to achieve. Mowday and Porter [8] explain that commitment involves active relationships in such a way that the organization is willing to give something of themselves to contribute to the welfare of the organization. Organizational commitment is also one of the factors that become an instrument for determining reward system policies that can increase the auditor's organizational commitment to become a driver of performance improvement. Professional commitment is defined as the relative strength of identification

and individual involvement in a profession [9]. Professional commitment is defined as the relative strength of identification and individual involvement in a profession [9].

## II. LITERATURE REVIEW AND HYPOTHESIS

### A. Audit Quality

Audit quality has been defined in various ways. DeAngelo [1] defines audit quality as the probability of market value that financial statements contain material errors and the auditor will find and report material errors. DeAngelo [1] also argues that audit quality must be viewed from two sides: demand or input or relating to the client and supply or output or relating to the auditor. Audit quality is the probability that auditor will not report audit reports with unqualified opinions for financial statements that contain material errors [2]. According to Davidson and Neu [10] auditor quality is measured by the accuracy of the information reported by the auditor. Other definitions explain audit quality determined by the ability of the audit to reduce noise and bias and increase purity in accounting data (Wallace, 1980 in [11]).

Based on definition of audit quality above the important point of the above definition is that a quality audit is an audit carried out by a competent person and an independent person. Errors will not occur when the auditor is competent so that it can produce a quality audit. Violations from the client also lead to errors that affect audit quality.

### B. Reduced Audit Quality Behavior

Reduced audit quality behavior is defined as actions taken by the auditor during audit assignments that reduce the effectiveness of collected audit evidence [4]. Malone and Robert [4] also stated that reduced audit quality behavior is an auditor's action in the implementation of an audit program that directly affects audit quality.

The existence of reduced audit quality behavior also called "irregular auditing practice" [5] in the auditing literature is evidence that the implementation of audit procedures in accordance with the audit program is not always carried out by the auditor. Thus, the evidence collected during the audit is not reliable, wrong or inadequate in quality or quantity [10]. The evidence is incompetent and inadequate as an adequate basis for the auditor in detecting errors and irregularities adhered to the audited financial statements.

Otley and Pierce [3] and Pierce and Sweeney [11] identify various forms of other actions that auditors take in implementing audit programs that have the potential to reduce audit quality. These actions include:

- Superficial review of client documents.
- Testing of some sample items.
- Do not investigate further doubtful items.
- Acceptance of weak client explanations.
- Not researching the accounting principles applied by the client
- Reduction of audit work at a level lower than that required in the audit program.

These actions are actions that directly reduce audit quality because the auditor intentionally reduces the

effectiveness of the collected audit evidence. Thus, the audit evidence collected is not qualitatively or quantitatively sufficient. This will cause the possibility of audit quality to decline [12]. Malone and Robert [4] argued that although there are internal and external mechanisms in controlling the quality of audit work, auditors sometimes compromise audit quality because they choose not to carry out all stages of the audit program carefully and thoroughly.

### C. Time Budget Pressure

In carrying out the audit process, auditors are required to be able to carry out their duties by making efficiency in costs and time. As a result of these demands arises time pressure. Time pressure has two dimensions, namely the budget time pressure (the condition in which the auditor is required to make efficiency on the budget that has been prepared, or there are restrictions on time in the budget that is very tight) and time deadline pressure (conditions where the auditor is required to complete audit tasks on time [13]).

DeZoort and Lord [14] mention time budget pressure is a condition where the auditor feels that the amount of time allocated by KAP to its personnel is irrational with the amount of work that must be carried out. DeZoort and Lord [14] also said the time budget pressure is a condition that shows the auditor is required to make efficiency on the time budget that has been set or there are restrictions on time in the budget that tends to be tight and rigid.

### D. Personal Type of Auditor

Personality is defined by Hallriegel et, al. [15] as a characteristic and tendency of a person who is consistent which plays a role in determining a person's psychological behavior, such as ways of thinking, feeling, and acting. Robbins [16] states that personality is a dynamic organization of the psychological system in an individual that determines its unique adjustment to its environment. So, personality is a unique way in which individuals react to others.

Personality characteristics tend to be measured in the business literature with whether people display the characteristics of type A or type B personalities [17]. Type A behavior patterns are characterized by a number of attributes, such as being aggressive, ambitious, competitive and impatient, experiencing higher levels of stress and having a greater sense of urgency as well as being committed to job goals than type B. This also has implications for time budget pressure and the quality of the audit literature - if type A individuals are more susceptible to being stressed by the more pressure they face then they may be more likely to be involved in dysfunctional behavior in this situation. Other characteristics that symbolize individuals with type A are the need for approval [18].

In professional situations, this can mean that people displaying type B will tend to engage in behavior that will endanger the approval of their colleagues and superiors. These characteristics can mean that these people will tend to admit they are struggling with their work. Because of the problems identified, it is believed that personality types can strengthen the factors that influence reduced audit quality behavior because certain individuals may be more likely to conduct

reduced audit quality behavior when the pressure level increases.

#### E. Organizational Commitment

Organizational commitment tends to be defined as a combination of attitude and behavior. Organizational commitment involves three attitudes, namely, a sense of identifying with the goals of the organization, a sense of involvement with the task of the organization, and a sense of loyalty to the organization [9]. Wiener [19] defines organizational commitment as an individual's inner impulse to do something in order to support the success of the organization in accordance with the objectives and prioritize the interests of the organization compared to its own interests. Commitment shows strong confidence and support for the values and goals that the organization wants to achieve [8].

#### F. Professional Commitment

Professional commitment is defined as the relative strength of individual identification and involvement in a profession. A person's commitment to his profession is manifested in the following three characteristics; (1) an acceptance of the goals and values of the profession, (2) a strong will to do business for the benefit of the profession, and (3) a desire to maintain and maintain membership in the profession [9].

Professional commitment refers to the strength of individual identification with a profession [8] [3]. Individuals with high professional commitment are characterized by having a strong belief and acceptance of professional goals, a willingness to give a lot of effort in the name of the profession, and a strong desire to maintain membership in this profession [8].

H1: There is a positive influence between time budget pressure and reduced audit quality behavior.

H2: There is a positive influence between auditor personality types and reduced audit quality behavior.

H3: There is a negative influence between organizational commitment and reduced audit quality behavior.

H4: There is a negative influence between professional commitment and reduced audit quality behavior.

### III. RESEARCH METHOD

The research was conducted by survey method. The time period used is cross-sectional, that is a momentary fact in the form of data that can only be used once in a period of observation [20].

Questionnaires that will be distributed are electronic questionnaires that can be distributed via email and social media. Questionnaires containing closed questions with existing variables are then written to the survey tool. The online survey tool for importing e-questionnaire is Google Form. Google Forms will provide a link to be distributed via email and whatsapp. Respondents who have received the link will immediately access the existing questions. The results of the respondent's answers will be collected by entering all the answers that have been examined. The author will be able to access Google Forms to view all feedback from respondents.

Results from Google Forms in the form of spreadsheets will be processed through SPSS 24. Time to spread e-questionnaires from July to August 2018.

The number of samples used in this study were 59 respondents, who were taken by non-probability sampling. The non-probability sample used in this study is a type of purposive sample.

This study requires the type of data in the form of responses and individual recognition related to the experience they have. The data source used in this study is primary data. The population in this study is the auditor who works in the Big Four public accounting firm (KAP) in Jakarta, Indonesia, KAP affiliated with Big Four KAP are:

- KAP Siddharta Widjaja & Partners who are affiliated with Klynveld Peat Marwick Geordeler International Cooperative (KPMG).
- KAP Satrio Bing Eny & Partners affiliated with Deloitte Touche Tohmatsu Limited (Deloitte).
- KAP Purwantono, Sungkoro & Surja who are affiliated with Ernst & Young Global Limited (EY).
- KAP Tanudiredja, Wibisana, Rintis & Partners who are affiliated with PricewaterhouseCoopers (PwC).

The instrument used to measure the research variables was 87 questions which were adopted from previous research.

To determine the effect of variable time budget pressure, personality type auditor, organizational commitment and professional commitment to the dependent variable, reduced audit quality behavior is used regression analysis. The stages in analyzing the research data are descriptive analysis and hypothesis test.

Here is the models and multiple linear regression equation used in this study are as follows:

$$RAQB = \alpha + \beta_1 TBP + \beta_2 PCA + \beta_3 OC + \beta_4 PC + \epsilon$$

Where:

RAQB	: Reduced audit quality behavior
TBP	: Time budget pressure
PCA	: Personality Type Auditor
OC	: Organizational Commitment
PC	: Professional Commitment

### IV. RESULTS

#### A. Respondent's characteristic

The distribution and collection of questionnaires was carried out for one month, from July 2018 to August 2018. The e-questionnaire was sent in the form of a link through WhatsApp and e-mail. A total of 59 responses were received and all responses were processed. Questionnaire responses were received directly from respondents, namely The Big Four, PwC, EY, KPMG and Deloitte KAP auditors. Auditors who work in PwC as many as 22 people, auditors working at EY as many as 15 people, auditors working at KPMG as many as 8 people and auditors working at Deloitte as many as 14 people. The response rate of this study is quite low because the

auditor objected to filling out a questionnaire that happened to coincide with the peak season audit time.

Multiple linear regression analysis is very sensitive to outliers (extreme high value or extreme low value). Based on analysis using SPSS from 59 sample of data, after 6 iteration using boxplot method only 45 sample of data that are identified not as outliers or data with extreme value. The template is designed so that author affiliations are not repeated each time for multiple authors of the same affiliation. Please keep your affiliations as succinct as possible (for example, do not differentiate among departments of the same organization). This template was designed for two affiliations.

**B. Respondent's characteristic**

**• Descriptive Analysis**

The variable of reduced audit quality behavior consists of two dimensions, namely direct behavior and indirect behavior. Based on these two indicators there are 10 questions that are declared valid through validity tests. In determining the score using a Likert scale with a range of 1 to 5 so that the highest possible score can be determined is 50 and the lowest score is 10. The frequency of the tendency of the RABQ variable in the low category is 39 respondents (66.11%), in the moderate category as many as 20 respondents (33.89%), and in the high category there were 0 respondents (0%). It can be concluded that the tendency of RABQ variables is in the low category.

The TBP variable consists of two dimensions: timeliness and under reporting time. Based on these two indicators, there are six questions in which the five questions are valid through the validity test. In determining the score using a Likert scale with a range of 1 to 5 so that the highest possible score can be determined is 25 and the lowest score 5. The frequency of the tendency of TBP variables in the low category is 6 respondents (10.17%), in the moderate category as many as 43 respondents (72.88%), and in the high category there were 10 respondents (16.95%). It can be concluded that the tendency of TBP variables is in the medium category.

Auditor personality type variables consist of two types, namely type A and type B. Based on these two types, there are thirty eight (38) questions that are declared valid through validity tests. In determining the score using a Likert scale with a range of 1 to 7 so that the highest possible score can be determined is 266 and the lowest score is 38. The frequency of the tendency of type A personality type is 29 respondents (49.15%) and type B as many as 30 respondents (50.85%). It can be concluded that the tendency of variable personality type is balanced between type A and type B.

The organizational commitment variable consists of three dimensions, namely personal sacrifice, organizational loyalty, and obligation to the organization. Based on these three dimensions, there are 15 questions that are valid as many as 14 questions through validity tests. Determination of scores using a Likert scale with a range of 1 to 5 so that the highest possible score can be determined is 70 and the lowest score 14. The frequency of the tendency of organizational commitment variables in the low category is 0 respondents (0%), in the moderate category as many as 31 respondents (52

, 54%), and in the high category there were 28 respondents (47.46%). It can be concluded that the tendency of organizational commitment variables is in almost the same situation in the medium and high categories.

Professional commitment variables consist of three dimensions, namely affective, continuous, and normative. Based on these three dimensions there are 18 questions that are declared valid through validity tests. In determining the score using a Likert scale with a range of 1 to 5 so that the highest possible score can be determined is 90 and the lowest score 18. The frequency of the tendency of professional commitment variables in the low category is 3 respondents (5.08%), in the medium category as much as 48 respondents (81.36%), and in the high category there were 8 respondents (13.56%). It can be concluded that the tendency of professional commitment variables is in the medium category.

**C. Hypothesis testing**

Multiple regression analysis is very sensitive to outliers (too high or too low). Based on the results of the analysis using SPSS from the amount of data as much as 59 samples after analyzing using 6 times iteration boxplot method then obtained 45 data samples which are not outliers or data with extreme values.

**a) Normality Testing**

Normality aims to identify whether the data has been normally distributed. In principle, normality can be detected by looking at the distribution of data on diagonal axis of the graph or by looking at histogram of residual data. The basis of decision making if the data spread around the diagonal line and follow the direction of the diagonal line, or the histogram graph shows the normal distribution pattern, then the regression model meets the assumption of normality [21].

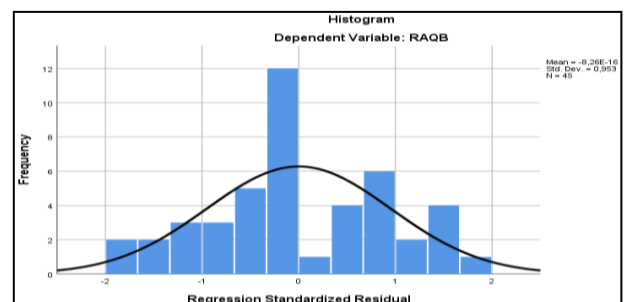


Fig 1:- Histogram of Normality Testing

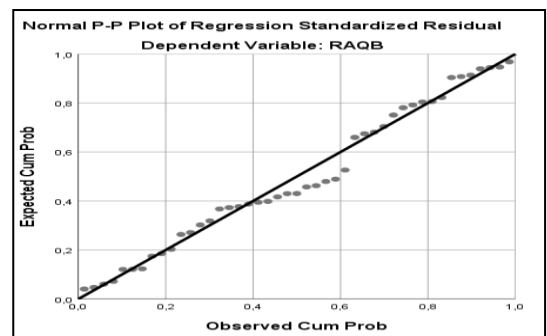


Fig 2:- Normal Probability Plots

Based on the result of normality test using the histogram method, it can be seen that the curve forms a mountain with symmetrical legs so that it can be concluded that the research data is normally distributed. The same thing can be also seen in the normal probability plots test, the points on the figure following the diagonal line from the zero point and not to widen too far so that it can be concluded that the research data is normally distributed. Histogram and normal probability plots test show that the regression model is feasible to use because it meets the assumption of normality.

*b) Linearity Testing*

Linearity test aims to determine whether two variables between the dependent variable and the independent variable have a significant linear relationship or not. Testing on SPSS using test for linearity. The indicator that is referenced is deviation from linearity, where it shows how far the relationship model (pattern) is deviating from the linear model. If the results are not significant (sig.> 0.05) then the model can be said to be linear.

Correlation	Deviation from Linearity		Criteria
	F	Sig.	
TBP RAQB	1,765	0,112	Linear
PCA RAQB	0,627	0,862	Linear
OC RAQB	0,963	0,531	Linear
PC – RAQB	1,000	0,504	Linear

Table 1:- Linearity Test

Based on the table above, the pattern of the relationship between TBP, PCA, OC, and PC on RAQB has a non-significant linear deviation from 0.05 (5%), so it can be concluded that there is a linear relationship between TBP, PCA, OC, and PC on RAQB.

*c) Multicollinearity Testing*

Multicollinearity test aims to test whether the regression model found a correlation between independent variables. Multicollinearity is tested using VIF (Variance Inflation Factor) and tolerance values. If the VIF value is < 10 and the tolerance value is > 0.01 then it can be concluded that there is no multicollinearity. The results of the multicollinearity test in this study can be seen in the following table:

Variable	Tolerance	VIF
Time budget pressure	0,797	1,254
Personal type of auditor	0,807	1,239
Organizational commitment	0,563	1,777
Professional commitment	0,683	1,464

Table 2:- Multicollinearity Test

Based on Table 2, it appears that this study does not have multicollinearity problems. That is, each independent variable does not have an influence between one variable and another. This is indicated by the VIF value for the variables TBP, PCA, OC and OP < 10 and the tolerance value is > 0.01.

*d) Heteroscedasticity Testing*

Heteroscedasticity test is used to see whether there is a variance inequality from residual one observation to another observation. This test is carried out by the Glejser test method by regression between the independent variables with the absolute residual value (ABS\_RES). If the significance value between the independent variable and the residual absolute is more than 0.05, there is no heteroscedasticity problem. The following is the result of the heteroscedasticity test presented in the following table.

Variable	Sig.
Time budget pressure	0,815
Personal type of auditor	0,154
Organizational Commitment	0,650
Professional Commitment	0,295

Table 3:- Heteroscedasticity Test

In Table 3, it can be seen that the significant values of each independent variable are TBP, PCA, OC and OP > 0.05. This shows that this study is free from the symptoms of heteroscedasticity and it is suitable for use in regression analysis.

*e) Research Model*

The regression model used in this study is multiple linear regression analysis, because the independent variable is more than one in this study. Multiple regression analysis technique is a test technique that is used to determine the effect of independent variables, namely TBP, PCA, OC and OP on the dependent variable, namely the RAQB. Multiple regression analysis is carried out using the SPSS program. Here are the results of the regression process obtained:

Independent Variables	B	T	Sig.
(Constant)	22,814	2,221	0,032
TBP	0,005	0,017	0,986
PCA	0,184	3,156	0,003
OC	-0,743	-6,032	0,000
PC	0,222	2,520	0,016
R		0,712	
R Square		0,507	
Adjusted R Square		0,458	

Table 4:- Multiple Linear Regression Analysis

From the statistical data above, multiple linear regression equation can be formulated as follows:

$$RAQB = 22,814 + 0,005 (TBP) + 0,184 (PCA) - 0,743 (OC) + 0,222 (PC)$$

Based on the equations in this study, the constant value is 9.441. That is without the variable TBP, PCA, OC, and PC, the value of RAQB is 22,814. The TBP coefficient value is 0,005 indicating that every increase in TBP of 1% will increase the value of RAQB of 0,005. The PCA coefficient value is 0,184. This shows that if there is an increase in PCA of 1%, it will increase the value of RAQB of 0,184. The OC coefficient value is 0,743 and has negative value which indicates that every increase in OC of 1% will decrease the value of RAQB of 0,743. The PC coefficient value is 0,222

indicating that every increase in PC of 1% will increase the value of RAQB of 0,222.

Based on table 4 above, the correlation value (r) has a positive value of 0.712 and the adjusted R square (R2) is 0.458 (45.8%). This means that the variation of reduced audit quality behavior can be explained by 45.8% by the variables of time budget pressure, personal type of auditor, organizational commitment, and professional commitment, the remaining 54.2% is explained by other reasons outside this research model.

f) Hypothesis Test Result

• Simultaneously Test (F Test)

F test is used to determine whether the regression model can predict the effect of all independent variables on the dependent variable. This test can be seen in the probability value by using F distribution. The results for the F test are presented in the following table:

	Sum of Squares	Df	Mean Square	F	Sig.
Regression	732,162	4	183,041	10,297	,000 b
Residual	711,038	40	17,776		
Total	1443,200	44			

Table 5:- Simultaneously Test

From the results of the multiple regression analysis, the regression model can predict the influence of all independent variables on the dependent variable. This can be seen in the probability value by using F distribution. Based on Table 5, with a significance level of 5% or 0.05, if the probability value is <0.05 then the research model can be used. Conversely, if the probability > 0.05 then there is no effect together between the independent variables on the dependent variable. Based on Table 5, the probability of F is seen at the significance value of 0.000 < 0.05. This shows that the research model can be continued or accepted.

• Hypothesis Test (t Test)

To examine the effect of independent variables partially on the dependent variable, statistical t test is used in multiple regression analysis testing. If the significance value is smaller than 0.05, it can be concluded that there is a relationship between the independent variables on the dependent variable.

Test	T	Sig.	Result
Hypothesis 1	0,017	0,986	Rejected
Hypothesis 2	3,156	0,003	Accepted
Hypothesis 3	-6,032	0,000	Accepted
Hypothesis 4	2,520	0,016	Rejected

Table 6:- Hypothesis Test (t Test)

V. DISCUSSION

➤ Effect of Time Budget Pressure on Reduced Audit Quality Behavior

The results of this study is not support the first hypothesis which states that time budget pressure affects reduced audit quality behavior. The result of this study are in line with Sukmanto [7], who explain time budget pressure are not

influenced reduced audit quality behavior. The time budget pressure and the implementation of reduction audit quality are very rarely used by auditors who work on research and investigation in BPK, this caused is making research biased [7]. McNamara [6] explained firstly, the mixed findings of the shape of the relationship between the budget pressure and dysfunctional behavior points out that audit personnel at different levels cope with the pressure differently, thus making it difficult to generalize the behavioral responses of auditors across all levels. Secondly, his study provides results that may help pinpoint the staff positions whose dysfunctional behavior may be more difficult to detect (e.g., managers) but may entail serious negative consequences on audit quality. Thirdly, the results show that dysfunctional responses to the time budget pressure are more widespread than has been reported in previous studies.

Finally, a significant association between the type of audit firm (Big-Four or non Big-Four) and budget attainability suggests that various firm types also play a part in determining the level of time budget pressure.

➤ Effect of Personality Type Auditor on Reduced Audit Quality Behavior

The results of this study support the second hypothesis which states that auditor personality types had positive affect reduced audit quality behavior. For analytical purposes, personality type A has a total score above the median and personality type B has a total score below the median. The higher the value of the total personality type score, which refers to personality type A, the lower the value for reduced audit quality behavior. Positive regression coefficient values indicate that auditors with personality type B tend to be involved in reduced audit quality behavior. Compared with auditors with personality type A. the result in line with Gundry [24] found significant relationships are also found among auditors' personality types and the incidence of the two RAQB.

➤ Effect of Organizational Commitment on Reduced Audit Quality Behavior

The results of this study support the third hypothesis which states that organizational commitment affects reduced audit quality behavior. The relationship between organizational commitment variables and reduced audit quality behavior is negative and significant. The results of this study are in line with Rita et al. [25] that negative organizational commitment to the implementation of reduction audit quality found that auditors with high organizational commitment would not perform reduction audit quality actions.

➤ Effect of Professional Commitment on Reduced Audit Quality Behavior

The results of this study is not support the fourth hypothesis which states that organizational commitment influences reduced audit quality behavior. The results of this study are in line with Silaban [26] which explains professional commitment with reduced audit quality, but the relationship with perceived time and behavior under reporting time is not significant.

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