THE EFFECT OF AUDITOR EXPERIENCE, AUDITOR WORK STRESS, AND TIME BUDGET PRESSURE TOWARDS AUDIT QUALITY
(Case Study at Supreme Audit Board of The Republic of Indonesia Representative in Special Region of Yogyakarta)

A THESIS

Presented as Partial Fulfilment of the Requirements

to Obtain the Bachelor Degree in Accounting Department

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A BACHELOR DEGREE THESIS

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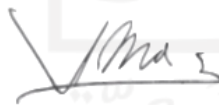Written by:

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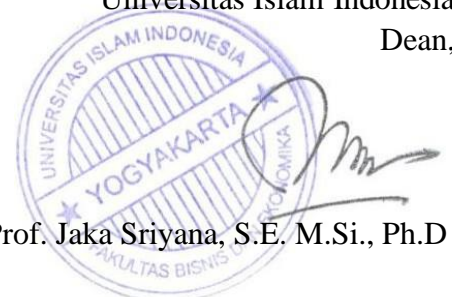Drs. Sugeng Indardi, MBA. SAS   April 26th, 2021

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DECLARATION OF AUTHENTICITY

Hereby I declare the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor have I presented someone else's words, idea, or expectations without any acknowledgements. All quotations are cited and listed in reference of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, April 15th, 2021

Satyarani Safira

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LIST OF ABBREVIATIONS

BPK   : Badan Pemeriksa Keuangan

DIY   : Daerah Istimewa Yogyakarta

SPKN   : Standar Pemeriksaan Keuangan Negara

KAP   : Kantor Akuntan Publik

SAP   : Standar Akuntansi Pemerintahan

IASB   : International Accounting Standards Board

IAPI   : Institut Akuntan Publik Indonesia

ABSTRACT

The purpose of this study was to analyze the effect of auditor experience, auditor work stress, and time budget pressure toward audit quality. The population in this research were auditors who work for Supreme Audit Board of The Republic Indonesia (BPK) representative in The Special Region of Yogyakarta. Of the population, the research sample were 34 auditors. The type of data was primary data by distributing questionnaires with the research sample. This study used multiple regression analysis by using Statistical Package for Social Sciences (SPSS). The results of this study were (1) Auditor experience had positive effect toward audit quality, (2) Auditor work stress had negative effect toward audit quality, (3) Time budget pressure had negative effect toward audit quality.

Keywords : auditor experience, auditor work stress, time budget pressure, audit quality
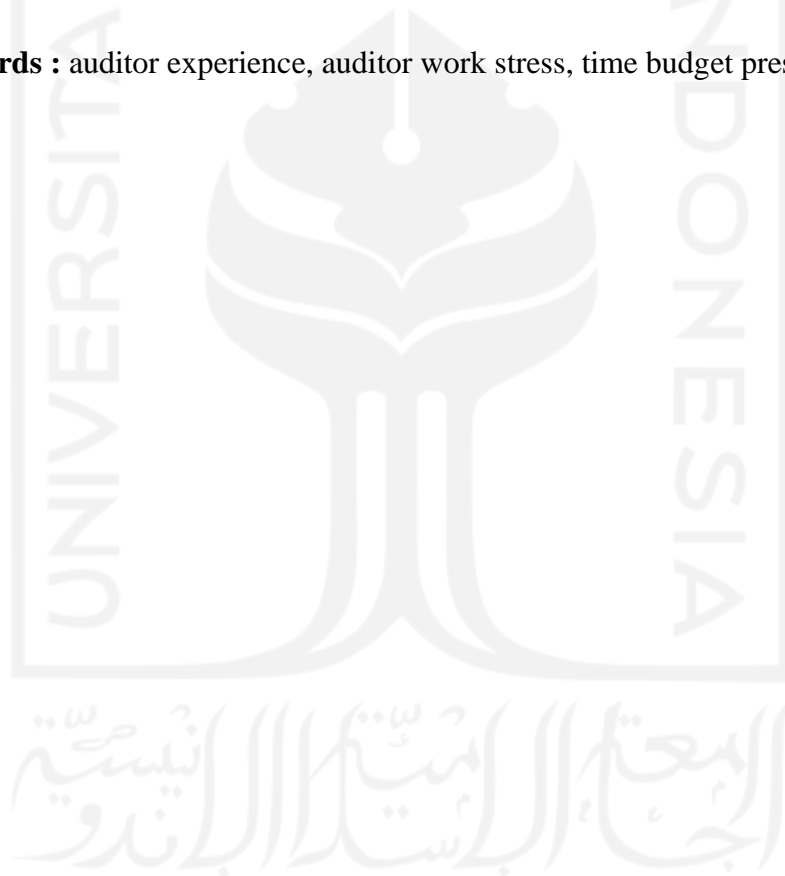
ABSTRAK

Tujuan penelitian ini adalah untuk menganalisis pengaruh pengalaman auditor, stres kerja auditor, dan tekanan anggaran waktu terhadap kualitas audit. Populasi dalam penelitian ini adalah auditor yang bekerja pada perwakilan Badan Pemeriksa Keuangan Republik Indonesia (BPK) di Daerah Istimewa Yogyakarta. Dari populasi, sampel penelitian sebanyak 34 auditor. Jenis data yang digunakan adalah data primer dengan menyebarkan kuisioner dengan sampel penelitian. Penelitian ini menggunakan analisis regresi berganda dengan menggunakan Statistical Package for Social Sciences (SPSS). Hasil penelitian ini adalah (1) Pengalaman auditor berpengaruh positif terhadap kualitas audit, (2) Stres kerja auditor berpengaruh negatif terhadap kualitas audit, (3) Tekanan anggaran waktu berpengaruh negatif terhadap kualitas audit.

Kata kunci : pengalaman auditor, stres kerja auditor, tekanan anggaran waktu, kualitas audit

CHAPTER I

INTRODUCTION

1.1 Research Background

Auditor as a third party has important role in ensuring that financial statement is true and give fair value. The service provided by Supreme Audit Board abbreviated as BPK as the only external auditor of state finance are important. According to RI Law No. 15 Year 2006, the main duties and functions of the BPK are in charge of examining the management and accountability of state finances carried out by the Central Government, Regional Governments, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional Owned Enterprises, and other institution that are in charge of managing state finances. Under the Indonesian State Finance Law (2003), Indonesian regional governments are obliged to submit their financial statement to the Regional House of Representatives subject to audit by Indonesian's Supreme Audit Board (BPK). (Pamungkas et al., 2018). Audits done by BPK are intended to ensure the fairness of the financial information presented in the financial statements of Central Government, Regional Governments, other State Institutions.

As an independent government auditor in performing auditing duties, BPK had first compiled an inspection standard in 1995 called Government Auditing Standards (SAP). In accordance with the amendments to the constitution and the laws and regulations in the field of auditing, in 2007 the BPK composed a standard

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audit called the State Financial Auditing Standard (SPKN), so that they can produce a good quality of audits. Audit quality defined by (DeAngelo, 1981) in (Kuntari et al., 2017) as market systems that empower audits to discover irregularities in Financial Statement, and disclose them. The auditor guaranteed that the financial statements are free from material error or fraud in a statements is a form of audit quality results (Kuntari et al., 2017). Audit quality is a result of what auditor has done by auditing a financial statement and it is an important benchmark in conducting the audit to guaranteed that Financial Reporting of the entity can be rely upon and free from materiality.

Recently, there are so many factors that could affect auditor in producing audit quality, such as audit partner tenure, leverage, auditor experience, time budget pressure, auditor work-stress, audit firm rotation, audit firm size, audit experience, company's growth, and many more. There are various factors that can affect to audit quality, but the level of effect can be different from one to another factor. According to a research done by Brown et al., (2016) they stated that the level of auditor experience, auditor gender, and audit firm size are included as factors affecting audit quality. From those factors above, it can be seen that there are so many factors that could affect audit quality, but in this research, the researcher chose three factors, which are auditor experience, auditor work stress and time budget pressure. It is to know whether these variables have a positive or negative effect to the audit quality in Supreme Audit Board of Republic of Indonesia Representative in Daerah Istimewa Yogyakarta.

The researcher used auditor experience as one of the variable affecting audit quality. According to Furiady & Kurnia (2015), they stated that auditor experience resulted from the amount of time and the number of tasks the auditor has performed and this can improve the auditor's ability in performing the audit. The researcher used these factors because there are some people think that not every experienced auditor would always create a good audit quality. On the other side, there are many people think that auditor experience can affect the auditor in creating good audit quality. Audit experience here talked about the longer or the more senior auditor who will be able to create a good quality of audit.

The researcher also believed that auditor's work stress has an impact towards audit quality. There are many factors affecting auditor work stress, for instance the wage that they receive, supervision style and management style of the Public Accounting Firm where they work, and there are internal factors that can cause stress, for instance, economic problem in auditor's family, individual problems, auditor's personality. There are several pieces of research mentioning auditor work stress as factors affecting audit quality. According to Hassani & Nazari (2019) auditor's work stress has a major effect on audit quality; it is confirmed in the research that increased work stress for auditors reduced the quality of company audits. However, on the other hand as a result of research done by Pesireron (2016) stated that there are insignificant effect indicating that work stress perceived by auditors did not play crucial role in improving audit quality.

Another factor that the researcher is interested to use is time budget pressure. Time budget pressure here means that auditor only have limited time to do the audit procedures and finding evidence in conducting the audit. It because, the auditor needs to follow the budget that is prepared by the client for the auditor to conducting the audit. It is also stated by Zam & Rahayu (2015) that constructed time budget pressure often caused auditors to abandon a significant part of the audit program and consequently results in decrease in audit quality. This argument is consistent with the results of a research conducted by Cita Dewi & Ramantha (2019) that showed time budget pressure is proven to have negative impact on audit quality, means that the greater the time budget pressure given to the auditors, the lower the quality of the audit. However, the results of this research is contradicts with another research conducted by Hapsari (2016) which stated that time budget pressure had no negative effect on the quality of the auditor's audit results. These results are also in line with research conducted by Jati & Suprasto (2020) that stated time budget pressure had no significant negative impact on audit quality.

As stated above, by having so many different arguments, perspectives and results from the previous research the researcher interested in examining more deeply about the effects of those variables towards audit quality in Supreme Audit Board Representative in Yogyakarta. The factors that the researcher used in this research are the effect of auditor experience, auditor work-stress, and time budget pressure. The researcher wished to examine about those factors more deeply in this research because the researcher thought that those factors have a significant effect toward creating a good quality of audit and the researcher wants to prove it. The

researcher specified that the subject of this study included all auditors in the Supreme Audit Board (BPK) in Daerah Istimewa Yogyakarta because there are only few study using Supreme Audit Board (BPK) as a subject, mostly was carried out to the auditors in Public Accounting Firm (KAP). The researcher distributed questionnaire to the auditor in Supreme Audit Board Representative in Yogyakarta about those 3 factors that could affect audit quality to know the perspective of auditor in Supreme Audit Board Representative in Yogyakarta.

1.2 Research Problem

There are three problems to be discussed in this study :

1. Whether/does auditor experience affect audit quality?

2. Whether/does auditor work-stress affect audit quality?

3. Whether/does time budget pressure affect audit quality?

1.3 Research Objectives

The objectives of this study are:

1. To examine the effect of auditor experience toward audit quality.

2. To examine the effect of auditor work-stress toward audit quality.

3. To examine the effect of time budget pressure toward audit quality.

1.4 Research Contribution

1.4.1. Theoretical Contribution

Theoretically, this research made a significant contribution to the field of accounting, especially auditing that gave more knowledge concerning the effect

of auditor experience, auditor work-stress, and time budget pressure toward audit quality.

1.4.2. Practical Contribution

Practically, this research was aimed to become tools for evaluation that can be used to improve the quality of audit provided by the Supreme Audit Board (BPK) in Daerah Istimewa Yogyakarta.

1.5 Systematic of Writing

This research consisted of 5 chapters, the description of each chapter is explained as follows:

CHAPTER I : INTRODUCTION

The first chapter discussed about the background of the problems, this is related to the background of the research, research problems and formulation, research objectives or the purpose of the research, which revealed the results to be achieved through this research, research contribution, followed by systematic of writing, which contained a brief description of the material discussed in each chapter.

CHAPTER II : LITERATURE REVIEW

The second chapter introduced the concepts of auditor experience, auditor work stress, and time budget pressure with reference to the research problem being investigated. Furthermore, chapter two also presented theoretical basis being used in this research, review of the previous study, conceptual framework, as well as hypothesis to be tested in this research.

CHAPTER III : RESEARCH METHOD

The chapter consisted of research method that explained the research variables and measurements, population, and sample. In addition, it explained about the data collection method, the data quality test, and the analysis technique of this research.

CHAPTER IV : RESEARCH FINDINGS AND DISCUSSION

This chapter revealed the results of the research findings and discussion. This chapter contained of data analysis, which focused on proceeded data according to analytical tools and technique used. The interpretations of the results include the analysis based on the analysis technique used with arguments.

CHAPTER V : CONCLUSIONS AND RECOMMENDATIONS

This last chapter is the closing chapter of this research, which presented conclusions of the whole research, limitation, as well as recommendation relating to the conclusions obtained for further studies.

CHAPTER II

THEORETICAL REVIEW

2.1 Literature Review

2.1.1 Audit Quality

Audit quality here defined by (DeAngelo, 1981) is a mechanism that could help audits to find abnormality of the disclose of the financial statements. Audits are known in general as a procedural and systematic process to obtain evidence and evaluating in objectively to meet the extent of audit criteria. According to The International Auditing and Assurance Standards Board (IAASB, 2014) has released a Framework for Audit Quality that describes the input, process and output factors that lead to good financial statement audit. Likewise, Indonesian Institute of Certified Public Accountants (IAPI, 2016) has also establish an audit quality indicator and communicate these indicators to stakeholders in order to increase public confidence in the professional practice of auditors.

Meanwhile, (Palmrose, 1988) she considered that the quality of audits is defined in terms of the level of assurance, audit quality indicates of the probability that the financial statements are free from material errors. This assurance should reduce the possibility mistakes from material misstatement. Accordingly, if the level of assurance is high it will be great to ensure that it will also produce high results of audits quality.

Measuring audit quality is not easy and very challenging. However, there are numbers of factors that could affect audit quality. In study done by Brown et al., (2016) there are six categories that can affect audit quality namely; auditor

ability and confidence, auditor mood and affect, individual auditor activity, audit team activity, audit firm environment, and audit firm activity. According to Brown et al., (2016) audit quality will improve the transparency of audit firms and their audit processes. High quality of audit results will benefit auditor, issuer and financial statement users by providing reliable financial statement that the public can trust.

2.1.2 Auditor Experience

Auditor experience is related with auditor's length of service and the number of audit tasks completed (Irianto & Baridwan, 2015). Commonly auditor with tons of experience will be able to create good audit quality. Theoretically the more experience auditor in doing audit tasks will increase the audit expertise, so that it will also increase audit quality. According to Pandoyo (2016) experience gained by the auditors by performing their audit tasks and if the monitoring process goes well.

In accordance with the research by (Irianto & Baridwan, 2015), according to Suyono (2012) experience can be divided into two determination, the duration of the work period and the frequency of the audit work. Both of these can potentially affect audit quality. (Kolodner, 1983) which stated that decision-making performance can be improved by experience. It means that, gaining experience in doing the audit can influence auditor in making good judgement.

According to Suraida (2005) she stated that experienced auditors would make a relatively good judgment in professional tasks compared to inexperienced auditors. It is because they have experience in performing audit tasks so that they

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are familiar with material mistakes and errors that occurred in financial statement, most likely that they have encounters with material mistakes and errors in doing their audit tasks before. This experience will be needed in making audit judgement or decision making in carrying out the audit tasks.

2.1.3 Auditor Work-Stress

In the world of work, auditing world is no exception there are likely to arise work-related problems that can occur of stress. According to Stravroula et al., (2017) work-related stress is the response individuals might have once presented with work demands and pressures that are not aligned with their knowledge and skills and will challenge their ability to cope. The source of stress in work place can be various for each individuals, The National Institute of Occupational Safety and Health (NIOSH) in Ongori & Agolla (2008) has listed causes of stress, it can be from physical environmental, role conflict quantitative workload, responsibility for people, cognitive demands, job control, employment opportunities, and shift works. Source of stress may be equal or different in each individual, depending on how the individual perceives it. (Kusuma, 2018)

According to Fevra et al (2003) in Pesireron (2016) which stated that job stress on auditors results in both positive and negative behaviour. Stress that has a positive effect will motivate auditors to improve performance, while those that have negative effect will cause auditors to perform dysfunctional behaviour that will cause reduce quality of audits. Each auditor will have different way to perceive and cooperate with stress that occurs in their work place in conducting the audit tasks. Therefore, the needs of management role of an organizational support will be very

needed in this situation to cope with auditor's work stress. Stated by Alexandros-Stamatios et. al., (2003) in Ahmed & Ramzan (2013) an organisation's management role is one of the aspects that affect work-related stress among employees.

2.1.4 Time Budget Pressure

When the number of hours allocated by the company is not enough to require the auditor to complete the specified procedures, there will be time budget pressure (Gundry & Liyanarachchi, 2007). The auditors will have pressure in this case, time pressure to finish the work that each of auditors has been assigned. According to Zam & Rahayu (2015) a tight time budget pressure has often causes auditors to leave an important part of the audit plans, leading to decrease in audit quality. Thus, the higher or tighter the time budget pressure will have a negative impact on the quality of audit results produced by auditors. However, an ethical auditor will still carrying out complete audit procedure no matter of the time budget pressure given so as not to affect the decreasing of audit quality.

According to Hutabarat (2006) in Zam & Rahayu (2015), there are two indicators that is used to measure time budget pressure, namely :

a. Time Budget Tightness

   The pressure of the tight time budget will increase the stress levels of the auditors because the auditors have to perform the audit work with a strict time.

b. Time Budget Achievement

Although there is tight the time budget pressure given to the auditors, an ethical auditor will still carry out important audit procedures, while an ethical auditors will be tempted to neglect important audit procedures.

2.2 Theoretical Basis

2.2.1 Attribution Theory

According to Kelley & Michela (1980) attribution theory is a theory that people explain behaviour based on its causes, and these explanation play an important role in determining the response to behaviour. This theory describes of how individuals explain the causes of why someone doing something and how to react towards it, or to see the cause and effect of certain behaviour done by individuals.

Attribution theory can be defined by 2 factors. Internal factors and external factors. According to Weiner (1985) there are two types of attribution, namely dispositional attribution and situational attribution. Dispositional attribution or internal factors relate to individuals factor's such as attitude, ability in performing the task, self-awareness, and motivation. On the other hand, situational attribution or external factors refer to an environment that can influence individual behaviour, such as conditions, social value, and other people's view.

When outcome such as poor performance is attributed to internal factors such as low intelligence, it is reasonable to expect that the employee's performance will not change in the future. If the same poor performance is due to external factors such as lack of time given to complete the task, we can expect employees to work harder to improve their performance in the future. (Martinko et al., 2010)

2.2.2 Agency Theory

According to Jensen & Meckling (1976) Agency Theory is a relation between agent (management) of an Institution between the principal (Owner). Agent or management is someone who make the decision and the principal is the one who evaluate any information gathered. Principal used to give instructions to the agent to do some work and give them some authority so that the agent could make good decisions for the institution. Agency Theory helps auditor as the third parties to understand the conflict between the agents with the principal. Principal as the investor or the owner of the company or institution want the agent to be able to manage the institution. The use of auditor here is to maintain that there will be no fraud happened in the Institution. It is because the auditor is independent parties which has no relation with the institutions. The user will consider any information provided by the auditor because auditor could give a credible and an asymmetric information between agent with the principal.

2.3 Review of Previous Study

The previous studies which discuss about The Effect of Auditor Experience, Auditor work-stress, and Time budget pressure towards Audit quality (Case Study at Supreme Audit Board of The Republic of Indonesia representative in Special Region of Yogyakarta) are explained below.

First, research by Kuntari et al., (2017) entitled The Effect of Auditor Ethics, Auditor Experience, Audit Fees, and Auditor Motivation on Audit Quality indicated that for accountant who wish to obtain a license in the public accountancy profession the government requires accountant with a good reputation in the

auditing field to have at least three years of work experience (Decree of the Minister of Finance Republic Indonesia No.43/KMK.017/1997). The results also showed that the quality of audit results increased in line with the more work experience of an auditor is. This study had four independent variables, namely Auditor Ethics, Auditor Experience, Audit Fees, and Auditor Motivation, and one dependent variable - Audit Quality.

Second, research by Susmiyanti (2016) entitled The Effect of Audit Fee, Time Budget Pressure and Task Complexity on Audit Quality with Auditor's Experience as a Moderating Variable showed that Time Budget Pressure and Task Complexity had a negative and significant effect towards Audit Quality. Meanwhile, Audit Fee had positive and significant effect on Audit Quality. However, Audit Experience had not any positive effect on relationship between an Audit Fee, Time Budget Pressure, and Task Complexity on Audit Quality. This study had three independent variables, which were Audit fee, Time budget pressure, and Task Complexity, and one dependent variable – Audit Quality. This study also has moderating variable that is Auditor Experience.

Third, research by Yan & Xie (2016) entitled How does auditors' work stress affect audit quality? Empirical evidence from the Chinese stock market stated that work stress had an effect on work quality of auditors. The auditing industry is a people-oriented industry and therefore the work stress of an auditors cannot be neglected. This study also pointed out that time budget pressure was one of the main

factors affecting auditor's work stress. This study had auditors' work stress as an independent variable and audit quality as a dependent variable.

Fourth, research by Hassani & Nazari (2019) entitled Investigating the Relationship between Auditors ' Job Stress and Audit Quality in the Companies Accepted to Tehran Stock Exchange showed that Auditors' work stress had a significant effect on audit quality. The research model uses a fixed-effect method and considers the estimated result of the variance on the data. Moreover, this study introduced stress variables in a regression model, including two factors: environment and workload.

Fifth, research by Jati & Suprasto (2020) entitled Time budget pressure on audit quality with audit structure, independence, and audit supervision as moderating variable indicated that the results of the hypothesis H1 test showed that time budget pressure had a negative impact on audit quality, and it was irrelevant. However, this is the auditors or respondents in this research feel that the time budget pressure given to them is not too high. This study had one independent variable, which is Time budget pressure and one dependent variable, which is Audit Quality. This study also had three moderating variables, namely audit structure, independence, and audit supervision.

2.4 Hypotheses Development

2.4.1 Auditor Experience on Audit Quality

Auditor experience is one of the important factors that will determine audit quality. Based on that reasoning, that is why there are senior auditor and junior auditor. Auditor experience can be measured by two determination, namely: how

long the person work as an auditor and how many tasks the auditor has completed. In research done by Widyakusuma et al., (2019) stated that increasing the auditor experience by increasing working hours or additional audit work is one of the most efficient ways to help improve audit quality. Employees with extensive work experience in audit work will have several advantages. For instance, they will be easier to understand the task that is given to them, and it will be easier for them to detect any material misstatement in the financial statement. (Furiady & Kurnia, 2015).

Based on attribution theory, experience of auditor is included in the dispositional or internal factors that refers to personal factors caused by individual itself. Auditor experience can be expanded by how long a person has been working as an auditor along with how much they completed audit task, and it comes from themselves. Therefore, based on the explanation above, the hypothesis can be formulated as follow:

H1: Auditor Experience has a positive effect toward Auditor Quality.

2.4.2 Auditor Work Stress on Audit Quality

Stress that arises in the world of work, including works of an auditor will certainly affect audit quality. According to Sinaga & Sinambela (2013) stress is conditions when individuals experience pressure as results of conditions affected them, The pressure that exceeds his acceptance level will have a psychological impact on the individual, called stress, and the pressure associated with work is called work stress. For the auditors who are under work stress, it can bring negative impact towards their works. According to Kristanti et al., (2017) which stated that

when auditors who is under work stress perform audit procedures, they will not be able to perform their work correctly, resulting to poor quality of audit results.

Based on the situational attribution theory or external factors of attribution theory that refers to an environmental factor that could affect individual behaviour, and relating it to agency theory as well, work stress in one of the factors from outside individual or from outside parties, in this case from management or from the workplace that causing work stress for auditors that can affect auditor's behaviour and affecting audit quality as well. Therefore, based on the explanation above, the hypothesis can be formulated as follow:

H2: Auditor Work Stress has negative effect toward Audit Quality.

2.4.3 Time Budget Pressure on Audit Quality

Time budget pressure is a pressure on the auditors when completing their tasks that arises due to the limited time allocated to perform audit tasks (DeZoort, 1997) in (Andreas, 2016). Auditors will definitely feel pressure on time budget, with limited time budget and complex audit procedures, Auditors should be able to make good use of time to generate appropriate audit opinions. According to (Andreas, 2016), time budget pressure will weaken the auditor's professional commitment, so inevitably there will be insufficient time to report. To realize the professional commitment of auditors, each staff of auditors will need to be given sufficient time to complete audit tasks.

Based on situational attribution theory or external factors of the attribution theory and agency theory, time budget pressure refers to factors from the outside that can affected the auditor staff to provide audit quality. The time given to the

auditors to complete their task will affect results produce by the auditors in form of

the quality of audit. Therefore, based on the explanation above, the hypothesis can

be formulated as follow:

H3: Time budget pressure has negative effect toward Audit Quality.

2.5 Conceptual Framework
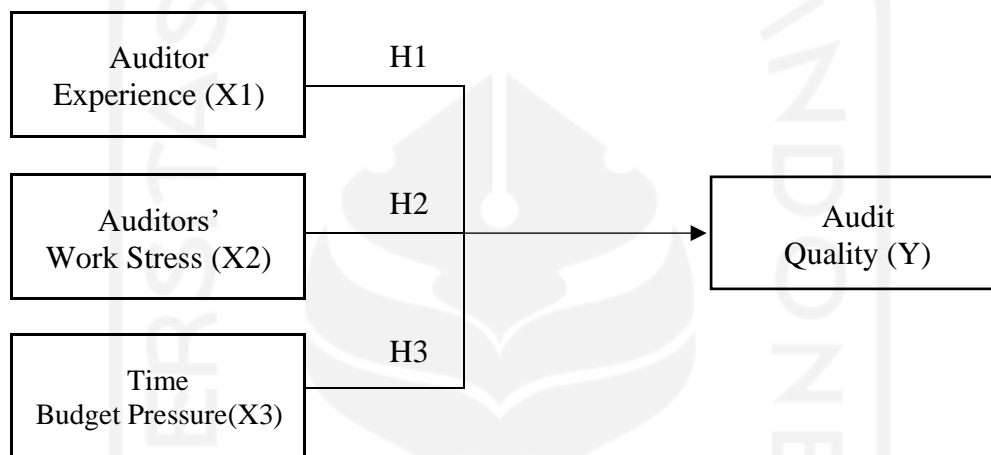
Figure 2.1 Conceptual Framework

CHAPTER III

RESEARCH METHOD

3.1 Research Design

Quantitative research was a descriptive research that aimed to provide an explanation or description of the current situation by answering research questions using scientific procedures. This research was conducted for knowing the effect of auditor experience, auditor work stress, and time budget pressure as independent variables towards audit quality as the dependent variable. This research was supported by quantitative data, so that the validity and reliability of the data would be tested using statistical tools. From there on, the research continued to the stage of analysis and interpretation of the data. Quantitative data was used as the research instruments representing the auditor's point of view in the effect of auditor experience, auditor work stress, and time budget pressure towards audit quality in Supreme Audit Board Representative in Yogyakarta.

3.2 Population and Sample

Population is known as certain group of individuals or object under the study. Meanwhile, sample is collection of several parts that have the same characteristics as population. In this research, the population referred auditors of Supreme Audit Board of the Republic of Indonesia *(Badan Pemeriksa Keuangan)* Representative in Special Region of Yogyakarta who are involved in auditing relating to financial report in an organization. The method used in this study is census, which means a systematic method that collected and records the data about the population.

3.3 Data Collection Method

The data collection method was explained as below :

3.3.1. Data Types

The type of data used in this research was using quantitative data, which means the data has been prepared from the questionnaire to the auditors of Supreme Audit Board of the Republic of Indonesia *(Badan Pemeriksa Keuangan)* Representative in Yogyakarta area.

3.3.2. Data Collection

The data used in this research is primary data. Primary data is the source of research data obtained directly from the original source, not through an intermediary. Primary data in this research was obtained from the results of the questionnaires distributed to the auditors of Supreme Audit Board of the Republic of Indonesia *(Badan Pemeriksa Keuangan)* Representative in Yogyakarta area.

The method of data collection in this study was questionnaire method using questionnaire constructed based on research title. The questionnaire was in the form of Likert-Scale. Likert-Scale is asking the respondents to show their level of agreement (from strongly disagree to strongly agree) with the given statement (items) on a metric scale (Joshi et al., 2015). The questionnaire used in this research was a questionnaire adopted from previous research.

3.4. Research Variables

There are two variables used in this research, Auditor Experience (X1), Auditor work-stress (X2), and Time budget pressure (X3) as independent variables, and audit quality (Y) as a dependent variable.

3.4.1. Auditor Experience (X1)

The auditor's work experience can be measured by the amount of time and the number of tasks undertaken by the auditor. Both would improve the auditor's competence in performing audits (Furiady & Kurnia, 2015). This study asked the respondent about how long they have worked as an auditor, the option will be < 5 years, 5-7 years, 7-9 years, and > 9 years. Moreover, there were several additional questions provided on the questionnaire regarding of their experience in the fields of auditing. The indicator of measurement of auditor experience variable were adopted from thesis questionnaire done by Susmiyanti (2016). The questionnaire used scaling system developed by Likert Rensis. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

3.4.2. Auditor's Work Stress (X2)

Various studies has found that work stress affected employees' job satisfaction and their overall working performance (Ahmed & Ramzan, 2013). According to Cooper & Cartwright (1994) work stress symptoms were seen from three aspects, namely : employee physical tendency, employee behaviour, and employee tendency at work. This research used that three aspects to measure the Auditor's work stress variable. The

question for this variable are adopted from thesis questionnaire done by Arianti (2014). The questionnaire used scaling system developed by Likert Rensis. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

3.4.3. Time Budget Pressure (X3)

A tight time budget pressure has often caused auditors to leave an important part of the audit plans, leading to decrease in audit quality (Zam & Rahayu, 2015). However, an ethical auditor would still carry out a complete audit procedure. In this research, the measurement of time budget pressure variable was measured from time constraints in assignment and efficiency in the audit process. The question in time budget pressure variable are adopted from thesis questionnaire done by Susmiyanti (2016). The questionnaire used scaling system developed by Likert Rensis. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

3.4.3. Audit Quality (Y)

According to Brown et al., (2016), audit quality would improve the transparency of their audit processes. High quality of audit results would benefit auditor, issuer, and financial statement users by providing reliable financial statement that the public can trust. The question in Audit Quality variable were adopted from thesis questionnaire done by Susmiyanti (2016). The questionnaire used scaling system developed by Likert Rensis. The

scale is from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

3.5. Data Quality Test

3.5.1. Validity Test

Validity indicates the extent to which the collected data covers the actual survey scope (Ghauri et al., 2020). Validity in this research illustrated the accuracy of the research measurement tool for the actual content being measured. If the purpose of the measurement is true, the measurement can be said valid because the study uses the form of a questionnaire. If the questions on the questionnaire can reveal the content to be measured by the questionnaire, the questionnaire is considered valid. In this study, a questionnaire was valid if the p-value $< 5\%$; therefore, the instrument item was declared valid.

3.5.2. Reliability Test

According to Linn and Gronlund (2000) in (Rosaroso & Professor, 2015) Reliability is defined as the consistency of measurement. It is a measure of the consistency of test scores from one measurement to another. It also describes the consistency of scores obtained by the same group of test takers when the same test is performed at different times. Furthermore, reliability test is used for measure whether the research instruments can be used repeatedly at different times.

3.6. Data Analysis Method

3.6.1. Test Descriptive Statistics

In this research, descriptive statistics provided the explanation of the independent variable about auditor experience, auditor work-stress, and time budget pressure. The results would explain the scale based on respondents' answers on each variable measured from the minimum, maximum, average and standard deviation. These results of the questions were based on the respondents' answer.

3.7. Classic Assumption Test

3.7.1. Normality Test

Normality test is a test to determine whether each dependent and independent variable is normally distributed. Normality test is used to make the researchers become easier in doing the statistical analysis. To know whether the variable is normally distributed, the test uses p-value in the Kolmogorov Smirnov test. In Kolmogorov Smirnov test, it can be seen from the p-value, if the p-value is bigger than 0.05, it means that the variables are distributed normally.

3.7.2. Multicollinearity Test

According to Jensen & Ramirez (2013) in (Daoud, 2018), multicollinearity, or near-linear dependence, is a statistical phenomenon in which two or more predictors variables in a multiple regression model are highly correlated. Multicollinearity occurs when the correlation between independent variables in the study are correlated to each other. It can be seen

form the value of inflation factors (VIF) and value of tolerance. The limit to determine the multicollinearity is 10, if it still in the range of value 10, and the tolerance value is more than 0.10, it means that the model is free from multicollinearity.

3.7.3. Heteroscedasticity Test

Heteroscedasticity implies unequal diffuse. In particular, heteroscedasticity is an orderly change in the spread of the residuals over the scope of estimated esteems. A good regression model is a model that does not occurs heteroscedasticity. The purpose of heteroscedasticity test is to test whether the residual of the regression model from one observation to another has an inequality of variance. Analysis of the classical assumptions on the heteroscedasticity test was carried out using the Glejtser. If a p-value < 0.05, there is a symptom of heteroscedasticity.

3.8. Hypothesis Testing

Hypothesis testing is done to test variable ability independent (Auditor experience, auditors' work stress, and time budget pressure) in influencing the dependent variable that is the audit quality. There are several hypothesis testing :

3.8.1. T- Test

A T test is a type of statistical test that is used to compare the means of two groups. The significant used is 5% or 0.05, if the significant level of the hypothesis is smaller than 0.05 or 5% ($<5\%$), means that the hypothesis

can be accepted. However, if the significant level of the hypothesis is greater than 5% or 0.05 (>5%), it means that the hypothesis should be rejected.

3.8.2. Multiple Linear Regression

Multiple linear regression analysis aims to determine the magnitude the effect of auditor experience, auditors' work stress, and time budget pressure on audit quality. Mathematical equations for relationships that are hypothesized it can be formulated as follows:

Regression equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Explanation:

Y : Audit Quality

α : Constant

X1 : Auditor Experience

X2 : Auditors' Work Stress

X3 : Time Budget Pressure

$\beta_1 \; \beta_2 \; \beta_3 \; \beta_4$: Regression of Coefficient

ε : Error

CHAPTER IV

FINDINGS AND DISCUSSION

4.1. Description of Research Sample

This research investigated the effect of Auditor Experience, Auditor Work Stress, and Time Budget Pressure towards Audit Quality. The data collection was carried out and distributed directly to respondents. The distribution of the questionnaires was carried out from 9 February 2021 until 29 March 2021. 40 questionnaires were distributed to auditors at Supreme Audit Board of The Republic of Indonesia Representative in Special Region of Yogyakarta. The details of the questionnaire distribution are presented in the following table.

Sample Data Distribution of Research Questionnaires

Information	Total	Percentage
Number of delivered questionnaires	37	100%
Questionnaire not returned	3	8.1%
Questionable questionnaires	34	91.8%

Table 4.1 Primary Data Processed, (2021).

From the table, it can be seen that the questionnaires distributed to the auditors at Supreme Audit Board of The Republic of Indonesia Representative in Special Region of Yogyakarta amounted to 37 questionnaires. The questionnaires that returned from total 37 questionnaires were 34 questionnaires while 3 questionnaire were not returned. From the data above, it can be

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concluded that the questionnaire that could be processed in this study were 34 questionnaires.

4.2. Description of Respondent

The description of respondents in this study were classified according to gender, age, education level, education background.

4.2.1. Characteristic based on gender

The following are the characteristics of respondents based on gender.

Description of respondents based on gender

Gender	Total	Percentage
Male	16	47.06%
Female	18	52.94%
Total	34	100%

Table 4.2 Research Result, (2021).

Table 4.2 showed the respondents at Supreme Audit Board of The Republic of Indonesia Representative in Special Region of Yogyakarta, the female respondents were 18 respondents (47.06%), while the male were 16 respondents (52.94%). It can be seen that the gender of the respondents is almost balanced between male and female.

4.2.2. Characteristics based on education level

The following are the characteristics of respondents based on the education level.

Characteristics of Respondent based on Education Level

Education Level	Total	Percentage
Diploma (D3)	7	20.59%
Undergraduate (S1)	12	38.24%
Graduate (S2)	15	41.18%
Total	34	100%

Table 4.3 Research Result, (2021).

Table 4.3 displayed the last education level of auditors at Supreme Audit Board of The Republic of Indonesia Representative in Special Region of Yogyakarta, the respondents with diploma degree were 7 respondents (20.59%), the respondents who were having Undergraduate (S1) as their latest education were 12 respondents (38.24%), while there were 15 respondents (41.18%) who were having Graduate degree (S2).

4.2.3. Characteristics based on age

The characteristics of respondents based on age are as follows:

Characteristics of Respondents by Age

Age	Total	Percentage
<25 years old	0	0%
25-35 years old	13	38.24%
36-45 years old	15	44.12%

>45 years old	6	17.65%
Total	34	100%

Table 4.4 Research Result, (2021).

Table 4.4 showed the age of respondents in this study, there were 13 respondents (38.24%) from the age range of 25-35 years old, while the respondents aged 36-45 years old were 15 respondents (44.12%), at last, there were 6 respondents (17.65%) from the age group of above 45 years old.

4.3. Validity and Reliability Testing Result

4.3.1. Validity Test

The validity test in this research illustrated the accuracy of the research measurement tool for the actual content measured. If the purpose of the measurement is true, the measurement can be said to be valid because the study uses the form of a questionnaire. A questionnaire is valid if the p-value < 5%; therefore, the instrument item was declared valid. The results of the validity test can be shown in the following table:

Table   4.5

Validity Test Results

Variable	Item	R Value	P Value	Explanation
Auditor Experience (X1)	AE1	0.572	0.000	**Valid**
	AE2	0.651	0.000	**Valid**
	AE3	0.499	0.000	**Valid**
	AE4	0.708	0.000	**Valid**

	AE5	0.686	0.000	**Valid**
	AE6	0.711	0.000	**Valid**
	AE7	0.588	0.000	**Valid**
	AE8	0.699	0.000	**Valid**
	AE9	0.605	0.000	**Valid**
Auditor	AWS1	0.601	0.000	**Valid**
Work Stress (X2)	AWS2	0.802	0.000	**Valid**
	AWS3	0.840	0.000	**Valid**
	AWS4	0.830	0.000	**Valid**
	AWS5	0.431	0.000	**Valid**
	AWS6	0.772	0.000	**Valid**
	AWS7	0.676	0.000	**Valid**
	AWS8	0.777	0.000	**Valid**
	AWS9	0.498	0.000	**Valid**
	AWS10	0.372	0.000	**Valid**
	AWS11	0.576	0.000	**Valid**
	AWS12	0.805	0.000	**Valid**
	AWS13	0.635	0.000	**Valid**
	AWS14	0.802	0.000	**Valid**
Time	TBP1	0.836	0.000	**Valid**

Budget Pressure(X3)	TBP2	0.822	0.000	**Valid**
	TBP3	0.754	0.000	**Valid**
	TBP4	0.794	0.000	**Valid**
	TBP5	0.804	0.000	**Valid**
	TBP6	0.538	0.000	**Valid**
Audit	AQ1	0.863	0.000	**Valid**
Quality (Y)	AQ2	0.680	0.000	**Valid**
	AQ3	0.783	0.000	**Valid**
	AQ4	0.814	0.000	**Valid**
	AQ5	0.775	0.000	**Valid**
	AQ6	0.793	0.000	**Valid**
	AQ7	0.800	0.000	**Valid**
	AQ8	0.825	0.000	**Valid**
	AQ9	0.784	0.000	**Valid**
	AQ10	0.814	0.000	**Valid**
	AQ11	0.814	0.000	**Valid**
	AQ12	0.865	0.000	**Valid**
	AQ13	0.741	0.000	**Valid**

Source: Primary Data Processed, 2021

From table 4.6 it showed the results of the validity test. The results showed that p-value is <0.05, which meant that all the statement items in this study are declared valid

4.3.2. Reliability Test

Reliability is defined as the consistency of measurement. It is a measure of the consistency of test scores from one measurement to another (Linn and Gronlund, 2000) in (Rosaroso & Professor, 2015). Cronbach Alpha analysis is used for reliability testing. The limit value used to evaluate the acceptable reliability standard is 0.6. The reliability test results are shown in the following table:

Table   4.6

Reliability Test Results

No	Variable	Cronbach's Alpha	Reliability Standard	Explanation
1	Auditor Experience (X1)	0.793	0.6	Reliable
2	Auditors' Work Stress (X2)	0.891	0.6	Reliable
3	Time Budget Pressure(X3)	0.841	0.6	Reliable
4	Audit Quality (Y)	0.952	0.6	Reliable

Source: Primary Data Processed, 2021

Table 4.6 showed the results of reliability test. From the results above, it can be seen that the value of the Cronbach Alpha coefficient for all variables was above 0.6. Thus, it is stated that all variables were declared reliable.

4.4. Descriptive Statistics

This analysis explained the descriptive assessment of respondents to the research variables consisting of auditor experience, auditor work stress, time budget pressure, and audit quality. The assessment of this research variable was

measured by the lowest score of 1 (strongly disagree), and the highest score of 5 (strongly agree). Furthermore, in determining the criteria for consumer evaluation of research variables can be done at intervals as follows: The lowest perception score is: 1

The highest perception score is: 5

$$\text{Interval} = \frac{5 - 1}{5} = 0.80$$

So that the perception limits are as follows:

1.00 - 1.79 = Very low

1.80 – 2.59 = Low

2.60 - 3.39 = Sufficient

3.40 – 4.19 = High

4.20 – 5.00 = Very High

The following showed the results of descriptive analysis based on the answers given based on the questionnaire's statements.

Table 4.7

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Experience	34	2.556	5.000	4.21569	0.508028
Auditor Work Stress	34	1.500	3.857	2.27731	0.517105
Time Budget Pressure	34	1.833	4.833	3.39706	0.723598
Audit Quality	34	3.462	5.000	4.53846	0.464636

Source: Primary Data Processed, 2021

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From table 4.7, it can be seen that the responses from 34 respondents, auditor experience variabel had the lowest value of 2.55 and the highest value of 5.00, and on the average had a relatively very high assessment of auditor experience, which was indicated by an average value of 4.21 in the intervals of 4.20 – 5.00 and a standard deviation of 0.50802.

From table 4.7, it also shows that the responses from 34 respondents, auditor work stress variable had had the lowest value of 1.50 and the highest value of 3.85, and on the average had low assessment of auditor work stress, which was indicated by an average value of 2.27 in the intervals of 2.60 - 3.39 and a standard deviation of 0.5171.

Table 4.7, also shows that the response from 34 respondents, time budget pressure variable had the lowest value of 1.83 and the highest value of 4.83, and on the average had sufficient assessment of time budget pressure, which was indicated by an average value of 3.39 in the intervals of 1.80-2.59 and a standard deviation of 0.7235.

The descriptive results for audit quality variable in Table 4.7, shows that the response from 34 respondents, audit quality variable had the lowest value of 3.46 and the highest value of 5.00, and on the average had very high assessment of time budget pressure, which was indicated by an average value of 4.53 in the intervals of 4.20 – 5.00 and a standard deviation of 0.4646.

4.5.   Classic Assumption Test

4.5.1. Normality Test

Normality test is a test to determine whether each dependent and independent variable is normally distributed. The testing technique used in this study is One-Sample of Kolmogorov Smirnov test. From processing the data, the following results are obtained:

Table   4.8

Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		34
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.95346259
Most Extreme Differences	Absolute	.089
	Positive	.089
	Negative	-.077
Kolmogorov-Smirnov Z		.519
Asymp. Sig. (2-tailed)		.951

a. Test distribution is Normal.
b. Calculated from data.
Source: Primary Data Processed, 2021

From the table above, it can be seen that the Kolmogorov-Smirnov Z (KSZ) test result is 0.519 and Asymp. Sig is 0,951. Furthermore, it can be concluded that both of the values were greater than 0.05. Thus, it can be concluded that the data was normally distributed.

4.5.2. Multicollinearity Test

Multicollinearity occurs when the correlation between independent variables in the study are correlated to each other. It can be seen form the value of inflation factors (VIF) and value of tolerance, if the VIF (Variance Inflation Factors) value is less than ten, and the tolerance value is more than 0.10, it means that the model is free from multicollinearity. The results for Multicollinearity Test can be seen from the table below :

Table 4.9

Multicollinearity Test Results

Variable	Tolerance	VIF	Explanation
Auditor Experience	0.955	1.047	No Multicollinearity
Auditor Work Stress	0.756	1.323	No Multicollinearity
Time Budget Pressure	0.781	1.281	No Multicollinearity

Source: Primary Data Processed, 2021

Based on Table 4.9, it can be seen that all independent variables had a VIF (Variance Inflation Factors) value of less than ten and a tolerance value of more than 0.10. Thus, the regression model used in this research did not contain multicollinearity symptoms.

4.5.3. Heteroscedasticity Test

The purpose of heteroscedasticity test is to test whether the residual of the regression model from one observation to another has an inequality of variance. A good regression model is a model that does not occurs heteroscedasticity. The heteroscedasticity test was carried out using the Glejtser. If a p-value < 0.05, there

is a symptom of heteroscedasticity. The results of the heteroscedasticity test are

shown in Table 4.9 below:

Table 4.10

Heteroscedasticity Test Results

Variable	t Value	p Value	Explanation
Auditor Experience	-0.323	0.749	No Heteroscedasticity
Auditor Work Stress	-0.006	0.995	No Heteroscedasticity
Time Budget Pressure	-0.964	0.343	No Heteroscedasticity

Source: Primary Data Processed, 2021

From table 4.10 above, it can be seen that the results of Heteroscedasticity

Test carried out using the Glejtser gave each of independent variables value (p-

value) greater than 0,05. Therefore, it can be concluded that the regression model

proposed in this research did not occur heteroscedasticity symptoms.

4.6. Hypothesis Test

4.6.1. Result of Determination Coefficient (Adjusted R^2)

The coefficient of determination R^2 is used to investigate whether how to

explain the difference of one variable through the difference of the second variable.

By using the coefficient of determination or R^2, it can measure the relationship

between the independent variable and the dependent variable. The range of R^2 is 0

to 1. The larger the result, the greater the influence of the independent variable on

the dependent variable. The Result of Determination Coefficient (Adjusted R^2) can

be seen from the table below

Table 4.11

Result of Determination Coefficient (Adjusted R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.807[a]	0.652	0.617	0.287654

a. Predictors: (Constant), Time Budget Pressure, Auditor Experience, Auditor Work Stress
b. Dependent Variable: Audit Quality
Source: Primary Data Processed, 2021

From table 4.11 above, it can be seen that the results of Adjusted R2 amounted of 0.617 or 61.7%. Thus, that was the number of percentage of contribution of independent variable, namely: auditor experience, auditor work stress, and time budget pressure. It meant that audit quality can be explained by using those variable above, which the value is 61.7%. While for the remaining 38,3% were influenced by other factors that was not mentioned in this research.

4.6.2. Multiple Linear Regression

Table 4.12

Variable	Regression Coefficient	t-value	Sig.t
Constant	5.320	9.718	0.000
Auditor Experience	0.224	2.224	0.034
Auditor Work Stress	-0.490	-4.402	0.000
Time Budget Pressure	-0.180	-2.295	0.029

As it is seen from the table above, the regression models obtained are as follows:

$$Y = 5,320 + 0,224X1 – 0,490X2 – 0.180X3$$

1. The Coefficient of Constant

If all independent value had value of (0), it meant that the value of dependent variable or audit quality was 5.320.

2. The Coefficient of Auditor Experience

Auditor experience variable (X1) had a positive influence toward audit quality, with a regression coefficient of 0.224 which meant that if auditor experience variable increase by 1 (one) unit, the audit quality variable increased by 0.224, assuming that the other variable was in constant conditions.

3. The Coefficient of Auditor Work Stress

Auditor work stress variable (X2) had a negative influence toward audit quality, with a regression coefficient of (-0,490) which meant that if auditor work stress variable increase by 1 (one) unit, the audit quality variable decreased by 0.490, assuming that the other variable was in constant conditions.

4. The Coefficient of Time Budget Pressure

Time budget pressure variable (X3) had a negative influence toward audit quality, with a regression coefficient of (-0.180) which meant that if the time budget pressure variable increase by 1 (one) unit, the audit quality variable decreased by 0.180, assuming that the other variable was. in constant conditions.

4.6.3. Hypothesis Testing Result

The hypothesis testing in this study was using T-Test. The results of the test were as follows:

1. First Hypothesis Testing

In the previous chapter, it has been presented that the first hypothesis was that Auditor Experience had a positive effect toward Auditor Quality. Regression test analysis results showed that the auditor experienced variable's regression coefficient weight was 0.224 with p-value of $0.000 < 0.05$. It meant that there was a positive and significant effect of auditor experience towards audit quality, which meant that **H1 is supported**.

2. Second Hypothesis Testing

In the previous chapter, it has been presented that the second hypothesis was that Auditor Work Stress had a negative effect toward Audit Quality. The test results with regression analysis showed that the auditor work stress variable's regression coefficient weight was -0.49 with p-value of $0.000 < 0.05$. It meant that there was a negative and significant effect of auditor work stress towards audit quality, which meant that **H2 is supported**.

3. Third Hypothesis Testing

    In the previous chapter, it has been presented that the third hypothesis was that Time Budget Pressure had a negative effect towards Audit Quality. The test results with regression analysis showed that the time budget pressure variable's regression coefficient weight was -0.18 with p-value of $0.000 < 0.05$. It meant that there was a negative and significant effect of auditor work stress towards audit quality, which meant that **H3 is supported**.

4.7 Discussion

4.7.1 The Influence of Auditor Experience towards Audit Quality

Based on the result of the t-test from table 4.12, it can be seen that the significance value of auditor experience was lower than the significance $\alpha = 5\%$ or $p = 0.034 < 0.05$ or 5%. From the results, it can be said that H1 of the study was supported, which meant that auditor experience variable influence audit quality variable significantly. The result of this study is supported by the result of the

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previous study done by (Kuntari et al., 2017). They stated that the experience of auditor is having a positive and significant effect on audit quality.

The results of this research showed that there is a significant influence between auditor experience and audit quality. As we know, auditor experience is one of the crucial things to have as an auditor because the more the auditor's experience, the more the auditor can produce a better judgment or produce audit quality. If the auditor has more experience, they can do the audit effectively and efficiently because they have ever faced some kinds of cases to more likely deal easily with that.

4.7.2 The Influence of Auditor Work Stress towards Audit Quality

As seen from the table 4.12, it can be seen that there is a significant relationship between auditor work stress and audit quality because the significance value of auditor work stress is lower than the significance $\alpha = 5\%$ or $p = 0.00 < 0.05$ or 5%. From the result, it can be seen that H2 of this study is supported, which means that variable auditor work stresses influence negatively toward audit quality. The result is also supported by the study done by Sinaga & Sinambela (2013). They stated that there is a negative effect from the relation of auditor work stress and audit quality.

From the result above, it can be seen that there is a negative and significant influence between work stress and audit quality. As we know, auditor work stress could decrease audit quality because if the auditor has a high level of stress, it could lower the audit's performance. Hence, the audit quality also became lower. There could be a possibility that the behavior could change because of the stress that happened. If the auditor's stress could be lower, it would be better for the auditor to judge because they can think normally and logically.

4.7.3 The Influence of Time Budget Pressure towards Audit Quality

As seen from the result of the table 4.12, it can be seen that there is a significant relation between time budget pressure and audit quality because the significance value of time budget pressure is lower than the significance $\alpha = 5\%$ or $p = 0.029 < 0.05$ or 5%. From the result, it can be seen that H3 of this study was supported, which meant that variable time budget pressure influences negatively toward audit quality. The result is also supported by Zam & Rahayu (2015) supported by the study that there was a negative effect from the relation of auditor work stress and audit quality.

The result showed that there is a negative and significant influence between time budget pressure and audit quality. Time budget pressure could affect audit quality because the limited time could make the auditor's judgment blurry. They would do the audit faster because they need to finish the audit quickly to cut many procedures that could decrease the quality of the audit itself. It would be better if the time of the audit is longer but not exceed the time limit. If the time

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limit is more comprehensive, the auditor could do a better audit because they could follow all the procedures and did not miss any audit procedure to increase the audit quality.

Based on the results of the discussion above, it can be summarized that the hypothesis testing in this research is as follows:

Hypothesis	Expected	Result	Explanation
H1: Auditor Experience had a positive effect toward Auditor Quality	Positive	$\beta1=$ 0.224 $P=0.000<0.05$	Supported
H2: Auditor Work Stress had negative effect toward Audit Quality.	Negative	$\beta1=-0.49$ $P=0.000<0.05$	Supported
H3: Time Budget Pressure had negative effect towards Audit Quality	Negative	$\beta1=-0.18$ $P=0.000<0.05$	Supported

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusions

This study was conducted to determine the impact of auditor experience, auditor work stress, and time budget pressure on audit quality. This study's independent variables include the auditor experience, auditor work stress, and time budget pressure. These three variables effectively affected the dependent variable, that is, audit quality. According to the research results, the following conclusions could be drawn:

1. There was a positive and significant effect of auditor experience on audit quality. It meant that the higher the auditor experience, the higher the audit quality resulted from the audit process, and vice versa.

2. There was a negative and significant effect of auditor work stress towards audit quality, meaning that the higher work stress on auditor, the lower the audit quality resulted from the audit process, and vice versa.

3. There was a negative and significant effect of time budget pressure towards audit quality, meaning that the higher time budget pressure for the auditor, the lower the audit quality resulted from the audit process, and vice versa.

5.2. Limitations

There are several limitations in this research that need to take into account for future possible studies:

1. Not all auditors were in the office because they had to conduct audit in several area, and some of them were doing Work From Home (WFH) so it took a long time to gather all the answer of the questionnaire from the auditors.

2. This research was limited to the object of research in organizations located in the city of Yogyakarta. Accordingly, it is possible for different results, discussion or conclusions for different research objects.

5.3. Recommendations

There are several recommendations for further research:

1. For further research, it can be carried out in other provincial representative of Supreme Audit Board of The Republic of Indonesia or other object of research study such as public accounting firm.

2. For further researchers, it is recommended to use a variety of other factors to be tested, and audit quality can be influenced by using auditor experience, auditor work stress, and time budget pressure, which the value is 61.7%. While the remaining 38,3% were influenced by other factors that are not mentioned in this research, so that further research can add other factors and aspects, such as audit independence, task complexity, internal control, and religiosity.

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APPENDICES

APPENDIX 1: Questionnaire Sheet

QUESTIONNAIRE

THE EFFECT OF AUDITOR EXPERIENCE, AUDITOR'S

WORK-STRESS, AND TIME BUDGET PRESSURE TOWARDS

AUDIT QUALITY

(Case Study at Supreme Audit Board of The Republic of Indonesia

Representative in Special Region of Yogyakarta)

Written by**:**

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DEPARTMENT OF ACCOUNTING

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FACULTY OF ECONOMICS

UNIVERSITAS ISLAM INDONESIA

YOGYAKARTA

2021

KUESIONER PENELITIAN

Kepada Yth: Bapak/Ibu Auditor

BPK RI Perwakilan DIY

Di Yogyakarta

      Dengan hormat, bersama kuesioner ini saya:

Nama   : Satyarani Safira

NIM   17312042

Prodi   : Akuntansi Program Internasional

Fakultas   : Ekonomi

Universitas : Universitas Islam Indonesia

      Memohon ketersediaan Bapak/Ibu untuk bersedia mengisi kuesioner dengan tujuan untuk memperoleh data terkait penyusunan skripsi yang berjudul "Pengaruh Pengalaman Auditor, Stress Kerja Auditor, dan Tekanan Anggaran Waktu terhadap Kualitas Audit (Studi Pada BPK Perwakilan Daerah Istimewa Yogyakarta)".

      Untuk itu sangat diharapkan kesediaan Bapak/Ibu agar mengisi kuesioner sesuai dengan kenyataan dan keadaan sebenarnya, perlu diketahui bahwa kuesioner ini hanya semata-mata untuk kepentingan akademik dan tidak untuk dipublikasikan secara umum.

      Atas kesediaan Bapak/Ibu dalam menjawab kuesioner ini, saya sampaikan terimakasih.

                           HormatSaya,

                           Satyarani Safira

Identitas Responden

Nama   :

Umur   :

Jenis Kelamin   :   ☐   Pria   Wanita
                                                                ☐

Pendidikan Terakhir   :   ☐   S3   S2   S1   D3   SLTA
                                                         ☐   ☐   ☐   ☐

Latar Belakang Pendidikan   :   ☐   Akuntansi   Non Akuntansi
                                                                    ☐

Register Akuntan   :   ☐   Beregister   Tidak Beregister
                                                                 ☐

(jika pada pertanyaan nomor 4 menjawab akuntansi)

Jabatan dalam tim Pemeriksa :   ☐   Ketua Tim   Anggota Tim
                                                                  ☐
                                                                  ☐

Lama Bekerja diidang Audit :   ☐   < 5 Tahun   5-7 Tahun

                                          ☐ 7-9 Tahun ☐ > 9 Tahun

Dimohon untuk mengisi jawaban dengan memberikan tanda centang (v) pada

kolom yang tersedia. Dimohon hanya mengisi satu (1) jawaban pada setiap

pertanyaan.

Keterangan Jawaban:

1. STS : Sangat Tidak Setuju

2. TS   : Tidak Setuju

3. N   : Netral

4. S   : Setuju

5. SS   : Sangat Setuju

DAFTAR PERTANYAAN TENTANG PENGALAMAN AUDITOR

No	Pertanyaan	Jawaban				
		STS	TS	N	S	SS
1	Lamanya masa kerja mempengaruhi pengalaman yang saya miliki					
2	Saya merasa lebih mudah melakukan audit setelah memiliki banyak pengalaman					
3	Lamanya masa kerja, membuat saya lebih mudah menyelesaikan masalah yang muncul ketika melakukan proses audit					
4	Saya merasa, setelah mengikuti pelatihan kerja, kemampuan saya bertambah					
5	Semakin banyak mengikuti pelatihan, pengalaman saya semakin banyak					
6	Dengan mengikuti pelatihan-pelatihan, saya semakin mudah melakukan audit karena telah menambah pengalaman saya					
7	Semakin banyak pengalaman, saya semakin mudah dalam mencari penyebab munculnya kekeliruan tersebut					
8	Pengalaman yang semakin banyak membuat saya lebih dapat mendeteksi kesalahan yang tidak dapat dideteksi auditor lain					
9	Banyaknya klien yang telah saya audit, membuat laporan audit yang saya hasilkan semakin berkualitas					

DAFTAR PERTANYAAN TENTANG STRESS KERJA AUDITOR

No	Pertanyaan	Jawaban				
		STS	TS	N	S	SS
	Gejala Fisik					
1	Pada saat bekerja saya mudah letih					
2	Saya tidak dapat fokus dalam bekerja					
3	Pada saat bekerja saya merasakan sakit kepala					
4	Saya merasa gelisah pada saat bekerja					
	Tingkah Laku					
5	Saya dapat berkonsentrasi selama bekerja					
6	Selama bekerja saya tidak dapat berfikir jernih					
7	Saya merasa tidak stabil saat bekerja					
	Gejala di tempat kerja					
8	Saya merasa kepuasan kerja rendah					
9	Saya mengalami penurunan prestasi kerja					
10	Tidak merasa semangat kerja menurun					
11	Saya tidak mampu mengambil keputusan yang tepat saat bekerja					
12	Saya tidak dapat terus meningkatkan inovasi dalam bekerja					
13	Daya imajinasi mengalami penurunan					
14	Kreativitas mengalami penurunan					

DAFTAR PERTANYAAN TENTANG TEKANAN ANGGARAN WAKTU

No	Pertanyaan	Jawaban				
		STS	TS	N	S	SS
1	Alokasi waktu yang diberikan selama ini telah memadai.					
2	Prosedur pemeriksaan dapat dilaksanakan secara memadai dalam alokasi waktu pemeriksaan yang diberikan					
3	Lembur sering dilaksanakan agar pekerjaan dapat diselesaikan tepat waktu.					
4	Beberapa prosedur pemeriksaan tidak dapat dilaksanakan karena alasan keterbatasan waktu.					
5	Pelaksanaan pemeriksaan menggunakan perencanaan (jadwal) kegiatan yang terstruktur.					
6	Kegiatan pemeriksaan membuat auditor tidak mempunyai waktu istirahat.					

DAFTAR PERTANYAAN TENTANG KUALITAS AUDIT

No	Pertanyaan	Jawaban				
		STS	TS	N	S	SS
1	Dalam melakukan pemeriksaan penting untuk mengikuti Standar pemeriksaan Keuangan Negara.					
2	Penting untuk mengerti tahapan dalam melakukan pemeriksaan.					
3	Laporan audit yang dibuat oleh auditor seharusnya bisa dipertanggungjawabkan kewajarannya.					
4	Pendapat yang diberikan dalam laporan pemeriksaan selalu menggambarkan kondisi atau fakta keuangan entitas.					
5	Untuk mendapatkan bukti yang sahih/benar harus dilakukan pengujian pengendalian terhadap penilaian risiko atas laporan keuangan.					
7	Saya akan melaporkan pelanggaran yang terjadi dalam laporan keuangan klien					
8	Dalam hal melaporkan pelanggaran, saya tidak terpengaruh oleh kompensasi yang diberikan kepada saya					
9	Sebelum melakukan prosedur audit, terlebih dahulu saya harus memahami sistem informasi akuntansi perusahaan klien saya					
10	Saya selalu memiliki komitmen yang kuat untuk menyelesaikan tugas audit yang saya kerjakan					
11	Saya memiliki komitmen untuk memberikan laporan auditan yang berkualitas					
12	Saya mempunyai komitmen yang kuat untuk menyelesaikan audit sesuai waktu yang dianggarkan					

13	Sebagai auditor, saya memiliki standar etika yang tinggi dan sangat mengetahui akuntansi dan auditing					
14	Dalam mengambil keputusan, saya selalu membandingkan hasil audit yang dicapai dengan standar hasil audit yang telah ditetapkan					

APPENDIX 2. Recapitulation of Questionnaires

No Responden	Auditor Experience									
	AE1	AE2	AE3	AE4	AE5	AE6	AE7	AE8	AE9	Total
1	4	4	5	4	3	3	4	4	4	35
2	5	5	2	5	2	2	5	5	5	36
3	4	4	4	4	4	4	4	4	4	36
4	5	5	5	4	4	4	5	5	4	41
5	5	5	5	5	5	5	5	5	5	45
6	5	5	5	5	5	5	5	5	5	45
7	4	4	5	4	3	3	4	4	4	35
8	5	5	2	5	2	2	5	5	5	36
9	5	5	2	5	2	2	5	5	5	36
10	5	5	2	5	2	2	5	5	5	36
11	5	5	4	3	3	2	4	4	4	34
12	5	5	5	4	2	2	4	4	4	35
13	4	4	5	4	3	3	4	4	4	35
14	5	5	5	5	5	5	5	5	5	45
15	5	5	5	5	5	4	4	4	4	41
16	5	5	2	5	2	2	5	5	5	36
17	5	5	5	5	5	5	5	5	5	45
18	4	4	4	4	4	4	4	4	4	36
19	4	4	4	4	4	4	4	4	4	36
20	5	4	4	4	4	4	4	4	3	36
21	4	4	4	4	4	4	4	4	4	36
22	4	4	4	3	3	3	4	4	4	33
23	3	3	3	2	2	2	4	2	2	23
24	5	5	5	4	3	3	5	5	5	40
25	5	5	5	5	5	5	5	5	5	45
26	5	5	5	5	5	5	5	5	5	45
27	5	5	5	5	4	4	5	5	4	42
28	4	4	5	4	4	5	4	4	4	38
29	5	4	4	4	4	4	4	4	4	37
30	4	5	4	4	5	4	4	4	5	39
31	4	4	4	5	4	4	5	5	5	40
32	4	5	4	4	5	5	5	4	3	39
33	3	4	3	5	5	4	4	3	4	35
34	5	5	5	4	4	4	5	3	3	38

No Responden	AWS1	AWS2	AWS3	AWS4	AWS5	AWS6	AWS7	AWS8	AWS9	AWS10	AWS11	AWS12	AWS13	AWS14	Total
							Auditor Work Stress								
1	2	2	2	2	4	2	2	2	3	2	2	2	2	2	31
2	2	2	2	2	3	3	2	1	2	4	1	1	1	1	27
3	4	2	2	2	3	3	2	2	2	4	2	2	2	2	34
4	2	2	2	2	2	2	2	2	2	2	2	1	1	1	25
5	4	2	2	2	2	2	2	2	2	2	2	2	1	1	28
6	2	2	2	2	5	2	2	2	2	4	2	2	2	2	33
7	3	1	2	1	2	2	2	2	2	4	2	2	3	2	30
8	4	4	4	4	4	4	4	4	4	4	3	3	4	4	54
9	2	2	2	2	4	2	2	1	2	4	1	1	4	1	30
10	2	2	2	2	4	2	2	2	2	2	2	2	2	2	30
11	2	2	2	2	5	2	2	2	2	4	2	2	2	2	33
12	2	2	2	2	3	3	3	2	2	3	3	2	2	2	33
13	3	1	2	2	2	2	1	2	2	4	2	2	3	2	30
14	1	1	1	2	2	2	1	2	2	2	2	2	2	2	24
15	2	2	2	2	2	2	1	2	4	4	1	2	4	4	34
16	2	2	2	2	2	2	2	2	2	4	2	1	4	1	30
17	4	2	2	2	4	2	2	2	3	3	2	2	2	2	34
18	2	2	2	2	2	2	2	2	1	1	1	2	2	1	24
19	1	1	1	1	2	2	2	2	1	4	1	1	1	1	21
20	2	2	2	2	3	3	2	2	2	4	2	2	2	2	32
21	2	2	3	2	3	2	2	2	2	3	2	2	2	2	31
22	3	3	3	3	3	3	3	3	3	3	3	3	3	3	42
23	2	2	2	2	2	3	3	2	2	2	2	2	2	2	30
24	3	3	2	2	3	2	2	2	1	4	1	2	2	1	30
25	3	2	2	2	2	2	2	2	2	2	1	1	1	1	25
26	3	1	2	2	2	2	2	2	2	1	1	1	1	1	23
27	3	2	2	4	2	2	3	3	3	2	2	2	3	3	36
28	4	4	4	4	4	4	3	3	1	4	2	4	4	4	49
29	2	2	2	2	2	2	2	2	2	2	2	2	2	2	28
30	4	3	3	2	4	2	2	2	1	2	2	2	1	1	31
31	4	2	2	2	4	2	2	2	1	1	2	2	2	2	30
32	2	2	2	2	4	1	1	2	2	2	1	2	2	2	27
33	5	4	4	4	4	4	3	3	3	3	2	3	3	3	48
34	4	4	2	3	2	3	2	3	3	3	2	2	2	2	37

No Responden	Time Budget Pressure						
	TBP1	TBP2	TBP3	TBP4	TBP5	TBP6	Total
1	3	4	4	4	4	2	21
2	4	4	4	4	4	2	22
3	2	2	4	4	4	4	20
4	4	4	4	4	4	5	25
5	3	3	3	3	3	4	19
6	1	1	3	2	2	5	14
7	3	4	4	4	4	2	21
8	5	5	4	4	4	5	27
9	4	4	4	4	4	3	23
10	4	4	4	4	4	3	23
11	3	3	3	3	3	2	17
12	3	3	4	3	3	3	19
13	3	4	4	4	4	2	21
14	2	2	3	2	3	2	14
15	3	3	1	2	3	2	14
16	2	3	3	3	3	2	16
17	4	4	2	4	4	4	22
18	2	2	2	3	2	2	13
19	2	1	2	2	2	2	11
20	3	3	3	4	4	4	21
21	4	4	4	2	4	2	20
22	3	3	3	3	3	3	18
23	4	4	3	4	3	3	21
24	3	3	2	2	4	2	16
25	4	3	3	3	3	2	18
26	4	5	5	4	5	2	25
27	3	3	2	3	5	2	18
28	5	5	5	5	5	4	29
29	4	4	3	3	4	5	23
30	4	3	4	5	5	5	26
31	3	3	4	4	4	4	22
32	4	4	3	3	5	4	23
33	5	4	5	4	5	4	27
34	5	4	4	3	4	4	24

No Responden	Audit Quality													Total
	AQ1	AQ2	AQ3	AQ4	AQ5	AQ6	AQ7	AQ8	AQ9	AQ10	AQ11	AQ12	AQ13	
1	5	5	5	5	4	4	4	4	4	5	5	5	5	60
2	5	5	5	5	5	5	5	5	5	5	5	5	5	65
3	4	4	4	4	4	4	4	4	4	4	4	4	4	52
4	5	4	5	5	5	5	5	5	5	5	5	5	4	63
5	5	5	5	5	5	5	5	5	5	5	5	5	5	65
6	5	5	5	5	5	5	5	5	5	5	5	5	5	65
7	5	5	5	4	4	4	4	4	5	5	5	5	4	59
8	3	4	4	3	3	3	4	3	4	3	4	3	4	45
9	5	5	5	5	5	5	5	5	5	5	5	5	5	65
10	5	5	4	5	5	4	4	5	5	4	5	5	5	61
11	5	5	5	5	5	5	5	5	5	5	5	5	5	65
12	5	5	5	5	4	4	5	4	4	5	5	5	4	60
13	5	5	5	4	4	4	4	4	5	5	5	5	4	59
14	5	5	5	5	5	5	5	4	5	5	4	5	5	63
15	5	5	5	5	5	5	5	5	5	5	5	5	5	65
16	5	5	5	5	5	5	5	5	5	5	5	5	5	65
17	4	4	5	5	4	4	4	4	5	5	4	5	4	57
18	5	5	5	5	5	5	5	5	5	5	5	5	5	65
19	5	5	5	5	5	5	5	5	5	5	5	5	5	65
20	5	5	5	4	5	4	4	4	4	4	4	5	4	57
21	4	4	4	4	4	4	4	4	4	4	4	4	4	52
22	4	4	4	4	4	4	4	4	4	4	4	4	4	52
23	4	4	4	4	4	4	4	4	4	4	4	4	4	52
24	5	4	5	4	4	4	4	5	4	4	4	4	4	55
25	5	5	5	5	5	5	5	5	5	5	5	5	5	65
26	5	5	5	5	5	5	5	5	5	5	5	5	5	65
27	5	5	5	5	5	5	5	5	5	5	5	5	5	65
28	3	3	3	4	4	4	3	3	4	4	3	3	4	45
29	4	4	4	4	5	5	5	4	4	4	4	5	5	57
30	5	5	4	4	4	5	5	4	4	4	5	5	4	58
31	5	3	4	5	5	5	4	5	5	4	4	4	4	57
32	4	4	5	5	5	4	4	4	4	5	4	4	4	56
33	3	5	3	4	4	4	4	3	3	4	4	4	4	49
34	4	4	4	4	4	4	5	5	4	4	5	5	5	57

APPENDIX 3. Processing Data with SPSS Software

Auditor Experience

Correlations

Correlations

		AE1	AE2	AE3	AE4	AE5	AE6	AE7	AE8	AE9	Total
AE1	Pearson Correlation	1	.786**	.087	.487**	-.031	-.005	.583**	.690**	.475**	.572**
	Sig. (2-tailed)		.000	.625	.004	.861	.976	.000	.000	.005	.000
	N	34	34	34	34	34	34	34	34	34	34
AE2	Pearson Correlation	.786**	1	.039	.584**	.125	.062	.692**	.658**	.573**	.651**
	Sig. (2-tailed)	.000		.828	.000	.480	.727	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34
AE3	Pearson Correlation	.087	.039	1	-.090	.590**	.633**	-.112	-.011	-.116	.499**
	Sig. (2-tailed)	.625	.828		.614	.000	.000	.528	.949	.515	.003
	N	34	34	34	34	34	34	34	34	34	34
AE4	Pearson Correlation	.487**	.584**	-.090	1	.270	.273	.616**	.713**	.726**	.708**
	Sig. (2-tailed)	.004	.000	.614		.122	.119	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34
AE5	Pearson Correlation	-.031	.125	.590**	.270	1	.942**	.054	.046	.060	.686**
	Sig. (2-tailed)	.861	.480	.000	.122		.000	.764	.795	.738	.000
	N	34	34	34	34	34	34	34	34	34	34
AE6	Pearson Correlation	-.005	.062	.633**	.273	.942**	1	.136	.121	.053	.711**
	Sig. (2-tailed)	.976	.727	.000	.119	.000		.445	.494	.767	.000
	N	34	34	34	34	34	34	34	34	34	34
AE7	Pearson Correlation	.583**	.692**	-.112	.616**	.054	.136	1	.698**	.517**	.588**
	Sig. (2-tailed)	.000	.000	.528	.000	.764	.445		.000	.002	.000
	N	34	34	34	34	34	34	34	34	34	34
AE8	Pearson Correlation	.690**	.658**	-.011	.713**	.046	.121	.698**	1	.837**	.699**
	Sig. (2-tailed)	.000	.000	.949	.000	.795	.494	.000		.000	.000
	N	34	34	34	34	34	34	34	34	34	34
AE9	Pearson Correlation	.475**	.573**	-.116	.726**	.060	.053	.517**	.837**	1	.605**
	Sig. (2-tailed)	.005	.000	.515	.000	.738	.767	.002	.000		.000
	N	34	34	34	34	34	34	34	34	34	34
Total	Pearson Correlation	.572**	.651**	.499**	.708**	.686**	.711**	.588**	.699**	.605**	1
	Sig. (2-tailed)	.000	.000	.003	.000	.000	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34	34	34	34

**. Correlation is significant at the 0.01 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	34	100.0
	Excludedᵃ	0	.0
	Total	34	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.793	9

Auditor Work Stress

Correlations

Correlations

		AWS1	AWS2	AWS3	AWS4	AWS5	AWS6	AWS7	AWS8	AWS9	AWS10	AWS11	AWS12	AWS13	AWS14	Total
AWS1	Pearson Correlation	1	.609**	.620**	.546**	.203	.461**	.387*	.514**	.164	-.025	.275	.486**	.138	.288	.601**
	Sig. (2-tailed)		.000	.000	.001	.249	.006	.024	.002	.353	.887	.115	.004	.437	.099	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS2	Pearson Correlation	.609**	1	.781**	.765**	.370*	.677**	.584**	.659**	.250	.156	.319	.636**	.327	.466**	.802**
	Sig. (2-tailed)	.000		.000	.000	.031	.000	.000	.000	.154	.378	.066	.000	.059	.005	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS3	Pearson Correlation	.620**	.781**	1	.736**	.406*	.672**	.632**	.631**	.240	.151	.401*	.708**	.432*	.569**	.840**
	Sig. (2-tailed)	.000	.000		.000	.017	.000	.000	.000	.172	.393	.019	.000	.011	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS4	Pearson Correlation	.546**	.765**	.736**	1	.214	.661**	.642**	.794**	.428*	.027	.384*	.660**	.476**	.668**	.830**
	Sig. (2-tailed)	.001	.000	.000		.224	.000	.000	.000	.011	.878	.025	.000	.004	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS5	Pearson Correlation	.203	.370*	.406*	.214	1	.147	.195	.062	.005	.199	.201	.371*	.134	.238	.431*
	Sig. (2-tailed)	.249	.031	.017	.224		.407	.269	.726	.979	.260	.254	.031	.449	.176	.011
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS6	Pearson Correlation	.461**	.677**	.672**	.661**	.147	1	.725**	.569**	.261	.335	.466**	.588**	.329	.530**	.772**
	Sig. (2-tailed)	.006	.000	.000	.000	.407		.000	.000	.135	.053	.005	.000	.057	.001	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS7	Pearson Correlation	.387*	.584**	.632**	.642**	.195	.725**	1	.629**	.217	.061	.551**	.455**	.251	.387*	.676**
	Sig. (2-tailed)	.024	.000	.000	.000	.269	.000		.000	.217	.733	.001	.007	.153	.024	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS8	Pearson Correlation	.514**	.659**	.631**	.794**	.062	.569**	.629**	1	.453**	.023	.555**	.695**	.388*	.693**	.777**
	Sig. (2-tailed)	.002	.000	.000	.000	.726	.000	.000		.007	.899	.001	.000	.023	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS9	Pearson Correlation	.164	.250	.240	.428*	.005	.261	.217	.453**	1	.163	.322	.196	.415*	.589**	.498**
	Sig. (2-tailed)	.353	.154	.172	.011	.979	.135	.217	.007		.358	.063	.265	.015	.000	.003
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS10	Pearson Correlation	-.025	.156	.151	.027	.199	.335	.061	.023	.163	1	.073	.125	.472**	.254	.372*
	Sig. (2-tailed)	.887	.378	.393	.878	.260	.053	.733	.899	.358		.680	.481	.005	.148	.031
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS11	Pearson Correlation	.275	.319	.401*	.384*	.201	.466**	.551**	.555**	.322	.073	1	.539**	.243	.454**	.576**
	Sig. (2-tailed)	.115	.066	.019	.025	.254	.005	.001	.001	.063	.680		.000	.166	.007	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34

		AWS1	AWS2	AWS3	AWS4	AWS5	AWS6	AWS7	AWS8	AWS9	AWS10	AWS11	AWS12	AWS13	AWS14	Total
AWS12	Pearson Correlation	.486**	.636**	.708**	.660**	.371*	.588**	.455**	.695**	.196	.125	.539**	1	.463**	.785**	.805**
	Sig. (2-tailed)	.004	.000	.000	.000	.031	.000	.000	.007	.265	.481	.001		.006	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS13	Pearson Correlation	.138	.327	.432*	.476**	.134	.329	.251	.388*	.415*	.472**	.243	.463**	1	.662**	.635**
	Sig. (2-tailed)	.437	.059	.011	.004	.449	.057	.153	.023	.015	.005	.166	.006		.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AWS14	Pearson Correlation	.288	.466**	.569**	.668**	.238	.530**	.387*	.693**	.589**	.254	.454**	.785**	.662**	1	.802**
	Sig. (2-tailed)	.099	.005	.000	.000	.176	.001	.024	.000	.000	.148	.007	.000	.000		.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
Total	Pearson Correlation	.601**	.802**	.840**	.830**	.431*	.772**	.676**	.777**	.498**	.372*	.576**	.805**	.635**	.802**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.011	.000	.000	.000	.003	.031	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	34	100.0
	Excluded[a]	0	.0
	Total	34	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.891	14

68

Time Budget Pressure

Correlations

Correlations

		TBP1	TBP2	TBP3	TBP4	TBP5	TBP6	Total
TBP 1	Pearson Correlation	1	.844**	.485**	.506**	.657**	.307	.836**
	Sig. (2-tailed)		.000	.004	.002	.000	.077	.000
	N	34	34	34	34	34	34	34
TBP 2	Pearson Correlation	.844**	1	.549**	.578**	.692**	.120	.822**
	Sig. (2-tailed)	.000		.001	.000	.000	.500	.000
	N	34	34	34	34	34	34	34
TBP 3	Pearson Correlation	.485**	.549**	1	.634**	.531**	.262	.754**
	Sig. (2-tailed)	.004	.001		.000	.001	.135	.000
	N	34	34	34	34	34	34	34
TBP 4	Pearson Correlation	.506**	.578**	.634**	1	.594**	.355*	.794**
	Sig. (2-tailed)	.002	.000	.000		.000	.040	.000
	N	34	34	34	34	34	34	34
TBP 5	Pearson Correlation	.657**	.692**	.531**	.594**	1	.246	.804**
	Sig. (2-tailed)	.000	.000	.001	.000		.160	.000
	N	34	34	34	34	34	34	34
TBP 6	Pearson Correlation	.307	.120	.262	.355*	.246	1	.538**
	Sig. (2-tailed)	.077	.500	.135	.040	.160		.001
	N	34	34	34	34	34	34	34
Total	Pearson Correlation	.836**	.822**	.754**	.794**	.804**	.538**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.001	
	N	34	34	34	34	34	34	34

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	34	100.0
	Excluded[a]	0	.0
	Total	34	100.0

a. Listwise deletion based on all variables in the
procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.841	6

Audit Quality

Correlations

Correlations

		AQ1	AQ2	AQ3	AQ4	AQ5	AQ6	AQ7	AQ8	AQ9	AQ10	AQ11	AQ12	AQ13	Total
AQ1	Pearson Correlation	1	.589**	.776**	.644**	.607**	.622**	.573**	.756**	.689**	.644**	.726**	.777**	.455**	.863**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.007	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ2	Pearson Correlation	.589**	1	.554**	.387*	.346*	.356*	.570**	.315	.346*	.563**	.739**	.721**	.536**	.680**
	Sig. (2-tailed)	.000		.001	.024	.045	.039	.000	.070	.045	.001	.000	.000	.001	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ3	Pearson Correlation	.776**	.554**	1	.605**	.478**	.405*	.529**	.588**	.655**	.783**	.605**	.672**	.392*	.783**
	Sig. (2-tailed)	.000	.001		.000	.004	.017	.001	.000	.000	.000	.000	.000	.022	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ4	Pearson Correlation	.644**	.387*	.605**	1	.762**	.677**	.527**	.673**	.666**	.807**	.518**	.607**	.585**	.814**
	Sig. (2-tailed)	.000	.024	.000		.000	.000	.001	.000	.000	.000	.002	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ5	Pearson Correlation	.607**	.346*	.478**	.762**	1	.815**	.572**	.703**	.618**	.570**	.378*	.572**	.636**	.775**
	Sig. (2-tailed)	.000	.045	.004	.000		.000	.000	.000	.000	.000	.028	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ6	Pearson Correlation	.622**	.356*	.405*	.677**	.815**	1	.763**	.689**	.624**	.581**	.485**	.599**	.636**	.793**
	Sig. (2-tailed)	.000	.039	.017	.000	.000		.000	.000	.000	.000	.004	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ7	Pearson Correlation	.573**	.570**	.529**	.527**	.572**	.763**	1	.654**	.477**	.527**	.718**	.720**	.688**	.800**
	Sig. (2-tailed)	.000	.000	.001	.001	.000	.000		.000	.004	.001	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ8	Pearson Correlation	.756**	.315	.588**	.673**	.703**	.689**	.654**	1	.703**	.508**	.673**	.614**	.636**	.825**
	Sig. (2-tailed)	.000	.070	.000	.000	.000	.000	.000		.000	.002	.000	.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ9	Pearson Correlation	.689**	.346*	.655**	.666**	.618**	.624**	.477**	.703**	1	.666**	.570**	.572**	.530**	.784**
	Sig. (2-tailed)	.000	.045	.000	.000	.000	.000	.004	.000		.000	.000	.000	.001	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ10	Pearson Correlation	.644**	.563**	.783**	.807**	.570**	.581**	.527**	.508**	.666**	1	.615**	.697**	.479**	.814**
	Sig. (2-tailed)	.000	.001	.000	.000	.000	.000	.001	.002	.000		.000	.000	.004	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ11	Pearson Correlation	.726**	.739**	.605**	.518**	.378*	.485**	.718**	.673**	.570**	.615**	1	.788**	.585**	.814**
	Sig. (2-tailed)	.000	.000	.000	.002	.028	.004	.000	.000	.000	.000		.000	.000	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
AQ12	Pearson Correlation	.777**	.721**	.672**	.607**	.572**	.599**	.720**	.614**	.572**	.697**	.788**	1	.600**	.865**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000

	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
A Q 13	Pearson Correlation	.455**	.536**	.392*	.585**	.636**	.636**	.688**	.636**	.530**	.479**	.585**	.600**	1	.741**
	Sig. (2-tailed)	.007	.001	.022	.000	.000	.000	.000	.000	.001	.004	.000	.000		.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34
To tal	Pearson Correlation	.863**	.680**	.783**	.814**	.775**	.793**	.800**	.825**	.784**	.814**	.814**	.865**	.741**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	34	100.0
	Excludeda	0	.0
	Total	34	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.952	13

Validity Test

Variabel	Item	r hitung	r tabel	p-value	Keterangan
Auditor Experience (X1)	AE1	0.572	0.339	0.000	Valid
	AE2	0.651	0.339	0.000	Valid
	AE3	0.499	0.339	0.000	Valid
	AE4	0.708	0.339	0.000	Valid
	AE5	0.686	0.339	0.000	Valid
	AE6	0.711	0.339	0.000	Valid
	AE7	0.588	0.339	0.000	Valid
	AE8	0.699	0.339	0.000	Valid
	AE9	0.605	0.339	0.000	Valid
Auditors'	AWS1	0.601	0.339	0.000	Valid
Work Stress (X2)	AWS2	0.802	0.339	0.000	Valid
	AWS3	0.840	0.339	0.000	Valid
	AWS4	0.830	0.339	0.000	Valid
	AWS5	0.431	0.339	0.000	Valid
	AWS6	0.772	0.339	0.000	Valid
	AWS7	0.676	0.339	0.000	Valid
	AWS8	0.777	0.339	0.000	Valid
	AWS9	0.498	0.339	0.000	Valid
	AWS10	0.372	0.339	0.000	Valid
	AWS11	0.576	0.339	0.000	Valid
	AWS12	0.805	0.339	0.000	Valid
	AWS13	0.635	0.339	0.000	Valid
	AWS14	0.802	0.339	0.000	Valid
Time	TBP1	0.836	0.339	0.000	Valid
Budget Pressure(X3)	TBP2	0.822	0.339	0.000	Valid
	TBP3	0.754	0.339	0.000	Valid
	TBP4	0.794	0.339	0.000	Valid
	TBP5	0.804	0.339	0.000	Valid
	TBP6	0.538	0.339	0.000	Valid
Audit	AQ1	0.863	0.339	0.000	Valid
Quality (Y)	AQ2	0.680	0.339	0.000	Valid
	AQ3	0.783	0.339	0.000	Valid
	AQ4	0.814	0.339	0.000	Valid
	AQ5	0.775	0.339	0.000	Valid
	AQ6	0.793	0.339	0.000	Valid

	AQ7	0.800	0.339	0.000	Valid
	AQ8	0.825	0.339	0.000	Valid
	AQ9	0.784	0.339	0.000	Valid
	AQ10	0.814	0.339	0.000	Valid
	AQ11	0.814	0.339	0.000	Valid
	AQ12	0.865	0.339	0.000	Valid
	AQ13	0.741	0.339	0.000	Valid

Descriptive Statistics Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Experience	34	2.556	5.000	4.21569	.508028
Auditor Work Stress	34	1.500	3.857	2.27731	.517105
Time Budget Pressure	34	1.833	4.833	3.39706	.723598
Audit Quality	34	3.462	5.000	4.53846	.464636
Valid N (listwise)	34				

Multiple Linear Regression

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Time Budget Pressure, Auditor Experience, Auditor Work Stress	.	Enter

a. All requested variables entered.
b. Dependent Variable: Audit Quality

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.807[a]	.652	.617	.287654

a. Predictors: (Constant), Time Budget Pressure, Auditor Experience, Auditor Work Stress
b. Dependent Variable: Audit Quality

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ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.642	3	1.547	18.700	.000^a
	Residual	2.482	30	.083		
	Total	7.124	33			

a. Predictors: (Constant), Time Budget Pressure, Auditor Experience, Auditor Work Stress
b. Dependent Variable: Audit Quality

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.320	.547		9.718	.000
	Auditor Experience	.224	.101	.245	2.224	.034
	Auditor Work Stress	-.490	.111	-.546	-4.402	.000
	Time Budget Pressure	-.180	.078	-.280	-2.295	.029

a. Dependent Variable: Audit Quality

Multicollinearity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.320	.547		9.718	.000		
	Auditor Experience	.224	.101	.245	2.224	.034	.955	1.047
	Auditor Work Stress	-.490	.111	-.546	-4.402	.000	.756	1.323
	Time Budget Pressure	-.180	.078	-.280	-2.295	.029	.781	1.281

a. Dependent Variable: Audit Quality

Normality Test

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		34
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.95346259
Most Extreme Differences	Absolute	.089
	Positive	.089
	Negative	-.077
Kolmogorov-Smirnov Z		.519
Asymp. Sig. (2-tailed)		.951

a. Test distribution is Normal.
b. Calculated from data.

Heteroscedasticity Test

Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.555	1.104		1.408	.169
	Auditor Experience	-.066	.203	-.059	-.323	.749
	Auditor Work Stress	-.001	.225	-.001	-.006	.995
	Time Budget Pressure	-.152	.158	-.195	-.964	.343

a. Dependent Variable: ABS_RES

Scatterplot
Dependent Variable: Audit Quality
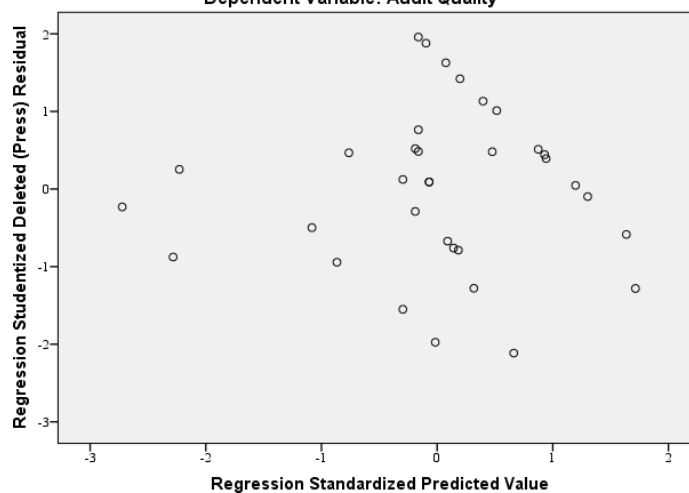
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SURAT KETERANGAN
Nomor: 1 /S/XVIII.YOG.1.1/03/2021

Kami yang bertandatangan di bawah ini,

Nama	:	E. Arie Noerachmawati
NIP	:	197105291999032003
Jabatan	:	Kepala Subbagian Humas dan Tata Usaha Kepala Perwakilan BPK Perwakilan Provinsi DIY

menerangkan bahwa mahasiswa yang namanya tercantum di bawah ini,

Nama	:	Satyarani Safira
NIM	:	17312042
Fakultas	:	Bisnis dan Ekonomika
Jurusan	:	Akuntansi Internasional Program
Asal Universitas	:	Universitas Islam Indonesia

telah melaksanakan penelitian dalam rangka penyusunan skripsi yang berjudul **"The Effect of Auditor Experience, Auditor Work-Stress and Time Budget Pressure towards Audit Quality (Case Study at Supreme Audit Board of the Republic of Indonesia Representative in Special Region of Yogyakarta)"** pada kantor BPK Perwakilan Provinsi DIY.

Demikian surat keterangan ini kami buat agar dipergunakan sebagaimana mestinya.

Yogyakarta, 26 Maret 2021
Kepala Subbagian Humas dan
Tata Usaha Kepala Perwakilan,

E. Arie Noerachmawati
NIP.197105291999032003