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Mediation of Time Budget Pressure on the Relationship of Audit Ethics, Audit Independence on Audit Quality

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ABSTRACT

This study aims to determine the mediating role of Time Budget Pressure on the influence of Audit Ethics, Independence on Audit Quality in Accounting Firms in Medan City. This study uses an explanatory research approach. The sample of this research is 100 auditors in Medan City. The sampling technique used is the purposive sampling method. The data analysis used is PLS (Partial Least Square) analysis. Based on the results of the study it can be concluded that: 1) Audit Ethics has a positive and significant effect on Audit Quality in Auditors in public accounting offices in Medan City. 2) Independence has a negative effect on audit quality for auditors in the Public Accounting Office in Medan City. 3) Time Budget Pressure mediates the effect of audit ethics on audit quality. 4) Time Budget Pressure does not mediate the relationship between independence and audit quality in public accounting firms in Medan City.

Keywords: Auditor Ethics, Audit Independence, Time Budget Pressure, Audit Quality

INTRODUCTION

Audit is an independent process carried out by external auditors to a financial report entity to define the financial statements served in a manner reasonable and standard applicable accounting. Audit quality refers to the ability and competence of the auditor in carrying out fulfilling his duties relevant to auditing standards. High audit quality is important to make sure that audited financial statements can dependable and reliable trusted by users of financial information, such as investors, creditors, or interested parties other. (Martani et al., 2021)

A number of influencing factors in audit quality is covers the matter of Independence. Auditors must independent mentally and independently in a manner and appearance. They must be free from influence or pressure that can sacrifice objectivity and integrity them. Factor next is Competence and Professionalism. Auditors must own adequate knowledge, skills, and competence in the field of accounting, auditing, and relevant regulations. They should too Keep going and renew their knowledge with the development of the latest in industry and auditing standards.(Carson et al., 2022)

Further is a factor of Obedience to Auditing Standards, Auditors must follow applicable auditing standards, such as International Standards on Auditing (ISA). This standard provides s framework for clear work to carry out high-quality audits. Factor furthermore is Professional Ethics, Auditors must obey code of ethics set by the organization profession them, such as the International Ethics Standards Board for Accountants (IESBA). Professional ethics covers integrity, objectivity, confidentiality, and fair behavior in carrying out audit tasks. (Simamora & Hendarjatno, 2019)

Furthermore, the auditor has the function of Supervision and care Internal Quality. Accounting office public and audit firms should own system strong internal oversight and control to ensure consistent and high audit quality. This supervision includes proper assignment, supervisionto auditor's work, and review quality to audit report. Process Control Quality must owned by an accounting firm public where the auditor should implementing control processes of good quality for sure that the audit was conducted with high quality. This process involves evaluation audit risk, adequate audit planning, careful audit conduct, and review to audit (Khudhair et al., 2019)results.

Having a sense of responsibility in the audit process is must factorowned by adjudicators. Auditors must have a sense of responsibility answer professional to the public and the interests served . They must understand impact from inaccurate financial reports or unreliable to stakeholders interests and economics in a manner whole. High audit quality give belief to user financial statements that information presented in the financial statements can dependable. This helps in retrieval right decision and promote transparency and accountability in the audited entity. (Sari & Saragih, 2018)

In carrying out the audit process, the auditor often experience pressure in terms of time, or often called Time budget pressure. Time budget pressure is pressure faced by the auditor in completing audit tasks according to the schedule that has been set. Auditors often given limitation Tight time to complete an auditentity. Pressure this time can originate from various factor, incl limitation the time set by the client, deadline time reporting, or condition regulatory. (Mardessi, 2022)

Pressure budget time can impact on audit quality, and often times become complex problem.Following is a number of effect that appears from time budget pressure, among others: Risk Decline Audit Quality : Pressure high timecan cause the auditor to ignore necessary audit procedures or reduce level of detail and space audit scope. Auditors maybe rush in collecting proof or do proper analysis, soincrease risk error or lost findings important.

The low Effectiveness Examination : When the auditor is under pressure time, they may not have enough time to implementadequate inspection.Process analysis comprehensive risk, testingscrupulous substantive, orreview document in a manner thorough can disturbed. It can reduce effectiveness examination and the auditor's ability to identify discrepancy or significant weakness. (Sanjaya & Dharma Suputra, 2019)

Fatigue and Stress : Pressure high timecan cause burnout and stress on auditors. When the auditor works in a hasty condition and too Lots burden work, it can be influence concentration and thought analytical them. Excessive fatigue can alsoimpact on uptake bad decision and declinevigilance to risk potential. Conflict Interests : Pressure budget high timecan create conflict interest between fulfillment deadline audit time and quality. Auditors maybe feel forced to comply deadline Tight time, evenif that means sacrifice appropriate auditing standards. It can influence auditor independence and objectivity, as well reduce trust public to audit (Anam et al., 2021)results.

It's important to remember that audit quality must still become focus main, though There is pressure time. Auditors need guard independence, objectivity, and high auditing standards in implementing task them.(Laksita & Sukirno, 2019)

METHODS

The nature of this research is *explanatory research*, that is is study Which mean explain position variables Which researched as well as connection between one variable with another variable. Explanation position variables the done through testing hypothesis, (Sugiono, 2014). The population in this study are auditors in the city of Medan. Number of samples as many as 100 people. Model Which used in study This is model causality or connection influence. To test hypothesis to be submitted in research this then technique analysis to be used is SEM (*Structural Equation modelling)* Which operated through application *Smart-PLS*

RESULTS AND DISCUSSION

Convergent validity

To test the convergent validity is used outer loading or loading values factor. Something indicator stated meets convergent validity in the good categoryif outer loading value > 0.7. Following is outer loading value of each respectively indicator on variable research :

Table 1. ***Outer loading***

Variable	Indicator	*Outer loading*
(X1)	X1.1	0.737
	X1.2	0.828
	X1.3	0.809
	X1.4	0.752
	X1.5	0.809
(X2)	X2.1	0.737
	X2.2	0.828
	X2.3	0.809
	X2.4	0.752
	X2.5	0.809
Z	Z. 1	0.795
	Z. 2	0.817
	Z. 3	0.808
	Z. 4	0.732
	Z. 5	0.735
	Y. 1	0.808

(Y)	Y.2	0.732
	Y.3	0.750
	Y.4	0.739
	Y.5	0.718
	Y.6	0.808

Source : Processing data with pls, 2023

Based on the data presentation in table 1 above, it is known that each indicator variable study many have mark *outer loading* > 0.7. however, seen Still there is indicator Which own mark outer load < 0.7. *Outer loading* values between 0.5 – 0.6 have been considered enough to fulfill condition *convergent validity* (Ghozali, 2014, p. 39).

Table 2 Cross Loading

Indicator	Auidt's ethics	Independence	Audit Quality	TBP
X1.1	0.679	0.715	0.534	0.567
X1.2	0.837	0.531	0.781	0.662
X1.3	0.729	0.534	0.632	0.563
X1.4	0.701	0.327	0.711	0.717
X1.5	0.732	0.626	0.553	0.695
X2.1	0.665	0.737	0.555	0.587
X2.2	0.608	0.828	0.564	0.558
X2.3	0.512	0.809	0.477	0.504
X2.4	0.452	0.752	0.372	0.474
X2.5	0.584	0.809	0.552	0.616
Y1	0.623	0.416	0.795	0.594
Y2	0.830	0.526	0.817	0.676
Y3	0.767	0.435	0.808	0.743
Y4	0.636	0.583	0.732	0.592
Y5	0.594	0.556	0.735	0.608
Y6	0.558	0.500	0.714	0.674
Z1	0.660	0.675	0.625	0.808
Z2	0.659	0.473	0.530	0.732
Z3	0.708	0.715	0.633	0.750
Z4	0.714	0.346	0.735	0.739
Z5	0.517	0.413	0.637	0.718

Source : Processing data with pls, 2023

Based on data presentation in table 2 above can is known that each each indicator on the variable study own mark biggest *cross loading* on the variables it creates compared to value *cross loading* on variables other. Based on results Which obtained the, can stated that the indicators used in this study have own *discriminant validity* Which good in compile the variables each.

Besides observe mark *cross loading*, *discriminant validity* Also can is known through method other that is with see mark *average variants extracted (AVE)* for each indicator required value must be > 0.5 For which models Good.

Table 3 ***Average Variant Extracted***

	Average Variance Extracted (AVE)
Auditing Ethics	0.544
Independence	0.621
Audit Quality	0.590
TBP	0.563

Source : Processing data with pls, 2023

Composite reliability

Composite Reliability is part used to test mark reliability indicators on a variable. Something variable can stated meets composite reliability if own composite reliability value > 0.6 (Juliandi, 2018, p. 73). The following are composite reliability value of each respective variable Which used in this study :

Table 4 ***Composites reliability***

	Composite Reliability
Auidt's ethics	**0.856**
Independence	**0.891**
Audit Quality	**0.896**
TBP	**0.865**

Source : Processing data with pls, 2023

Thus, concluded based on the values that are in Table 4 testing composite reliability are as follows :

1. Variable auditing ethics is reliable Because mark composite audit ethics reliability is 0.856 > 0.6.
2. Variable Independence is reliable Because mark composite independence reliability is 0891 > 0.6.
3. Variable Audit quality is reliable Because the mark composite reliability Audit quality is 0.896 > 0.6.
4. TBP variable is reliable Because the mark composite TBP inclusion reliability was 0.865 > 0.6.

Cronbach Alpha

Test reliability with *composite reliability* in on can reinforced with use mark *Cronbach alpha*. Something variable can stated as reliable or fulfil *Cronbach alpha* if own mark *Cronbach alpha* > 0.7 (Ghozali, 2014, p. 42). Here it is is mark *cronbach alpha* of each variable :

Table 5 ***Cronbach Alpha***

	Cronbach's Alpha
Auditing Ethics	**0.789**
Independence	**0.847**
Audit Quality	**0.861**
TBP	**0.806**

Source : Processing data with pls, 2023

Based on data presentation above in table 5, get is known that mark *cronbach alpha* of each variable research > 0.7. Thusresults This can show that each variable study has fulfil condition mark cronbach alpha, so that can concluded that wholevariable own level reliability Which high.

Analysis Model Structural

R-Square

Understanding *R-Square* is size proportion variation mark variable Which influenced (endogenous) that can explained by the variables that influence it (exogenous). It is useful for predicting whether the model is good/ bad (Juliandi,2018, p. 79).

Table 6 *R-Square*

	R-Square	***R-Square adjusted***
Audit Quality	0.801	0.795
TBP	0.774	0.770

Source : Processing data with pls, 2023

Conclusion from testing mark r-square on table 6 is as following :

1. *R-Square Adjusted* Model Line I = 0.703. It means ability variable of Audit Ethics and Independence in explaining Audit Quality isof 80.1 % with thus models belong substantial (strong).
2. *R-Square adjusted* Model Track II = 0.609. It means Audit Ethics and Independence in explaining TBP is by 77, % with thereby model belong moderate (medium).

Direct effects

Objective analysis *direct effect* (influence direct) useful For test hypothesis influence direct something variables that affect (exogenous) to variable Which influenced (endogenous) (Juliandi, 2018, p. 85).

Table 7 Direct Effects

Variable	**Original Sample (O)**	**Sample Means (M)**	**Standard Deviation (STDEV)**	**T Statistics (|O/STDEV|)**	**P Values**
Audit Ethics -> Audit Quality	**0.609**	**0.607**	**0.136**	**4,492**	**0.000**
Audit Ethics -> TBP	**0.770**	**0.770**	**0.056**	**13,662**	**0.000**
Independence -> Audit Quality	**-0.025**	**-0.022**	**0.077**	**0.320**	**0.749**
Independence -> TBP	**0.144**	**0.146**	**0.075**	**1,927**	**0.055**

Source : Processing data with pls, 2023

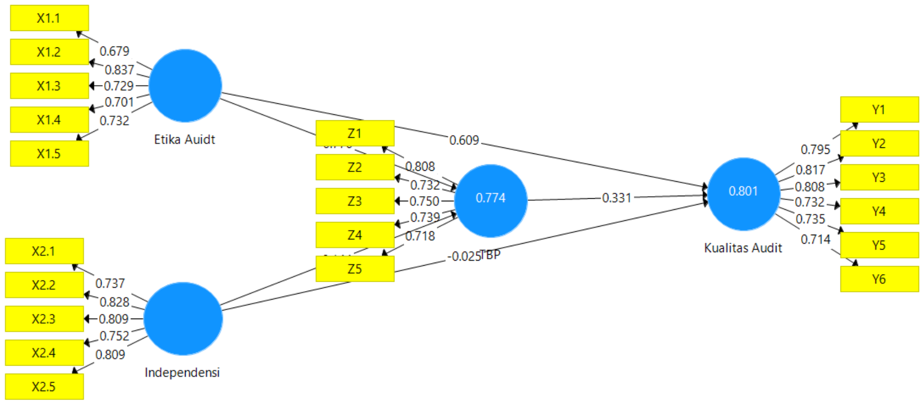
Coefficient path (*path coefficient)* in Table 4.14 throughout the mark coefficient track is positive (seen in the *original sample)*. The conclusion from mark *direct effect* on table 4.10 are as follows :

1. Audit Ethics towards Audit Quality : Coefficient path = 0.609 and *P- Values* = 0.000 (>

0.05), meaning, the effect of audit ethics on Audit Quality is positive and significant.

2. Independence to Audit Quality : Coefficient path = -0.025 and *P- Values* = 0.749 (>0.05), that is influence Independence to Audit Quality is Negative and Not significant.

kindly graphic, summary from results from influence direct (*direct effect)* inon can seen in Fig 1



Picture 1 *Direct effects*

Indirects effects

Objective analysis *indirect effects* are useful for testing hypothesis no influencedirect something variable Which influence (exogenous) to variable Which influenced (endogenous) Which mediated / mediated by something variable intervene (variable mediator) (Juliandi, 2018, p. 88).

Table 7 *Indirects effects*

	Original Sample (O)	**P Values**
Auidt Ethics -> TBP -> Audit Quality	0.255	0.013
Independence -> TBP -> Audit Quality	0.048	0.215

Source : Processing data with pls, 2023

So can concluded mark *indirect effect* Which seen on table 7 is : Indirect influenceAuidt Ethics -> TBP -> Audit Quality is 0.571, with *P-Values* 0.05 > 0.13 (significant), then TBP mediates influence of Audit Ethics on Audit Quality. Indirect influenceIndependence -> TBP -> Audit Quality is 0.048, with *P-Values* 0.05 <0.215 (not significant), then TBP does not mediate influence Audit Independence to Audit Quality.

Total *effects*

The total effect (total effect) is the total of *direct effect* () and *indirect effect* (influence No direct) (Juliandi, 2018, p. 91).

Table 8 *Total Effects*

	Original Sample (O)	**P Values**

Audit Ethics -> Audit Quality	**0.864**	**0.000**
Audit Ethics -> TBP	**0.770**	**0.000**
Independence -> Audit Quality	**0.023**	**0.778**
Independence -> TBP	**0.144**	**0.055**
TBP -> Audit Quality	**0.331**	**0.015**

Source : Processing data with pls, 2023

DISCUSSION

The Effect of Audit Ethics on Audit Quality

Based on testing obtained that there is an influence of Audit Ethics on Audit quality. Audit ethics includes moral principles and standards must behavior followed by an auditor in running his job. Following is a number of influence audit ethics against audit quality: Independence and Objectivity: Emphasized audit ethics importance auditor independence and objectivity. Auditors must free from conflict of interest, pressure external, or possible influence sacrifice honesty and integrity them. By defending independence and objectivity, the auditor can more focus on objective and fair judgment to audit evidence obtained, so increase audit quality.

Integrity Professional : Audit ethics requires the auditor to act with integrity high. Auditors must honest, honest, and caring trust public. (Fakhri Ahmadi et al., 2022)By owning strong integrity, the auditor can avoid dubious practicesor unethical that can be reduce audit quality. Integrity also helps the auditor in making the right decision, even when faced with pressure external or difficult situation. Obedience to Relevant Auditing Standards : Auditing ethics encourages auditors to comply with applicable auditing standards, such as International Standards on Auditing (ISA). Auditing standards provide a framework clear work to carry out a quality audit high. Ethical auditors will understand and follow standard carefully, including in planning, implementing, and reportingaudit results. Professionalism and Competence : Audit ethics encourage auditors to develop and maintain level high competence.Ethical auditors will investing in education, training, and development professional them to be sure that they own knowledge, skills, and expertise needed to implement audit work properly. High professionalism help increase audit quality through a systematic approach, careful analysis, (Afif et al., 2021)and accurate judgment.

Confidentiality and Prudence : Audit ethics require the auditor to maintain secrecy the information they have get during the audit process. Auditors must treat information client in full prudence and only reveal it to authorized party.By guarding confidentiality and use caution in handling information, the auditor can build trust with clients and ensure that information sensitive is not abused or leaking, which can be bother audit quality.

Abandonment audit ethics can leads to a decline audit quality, improve risk error, and reduce trust public to audit results. Therefore, it is important for the auditor to prioritize audit ethics in each aspect work them, so can ensure that fixed audit quality tall and can dependable.(Xiao et al., 2020)

Influence Independence to Audit Quality

Based on data analysis obtained that Independence negative and insignificant effect to audit quality. If the auditor is not independent in carrying out audit assignment then will give negative influence on the results of the audit itself. Independence role in determining audit quality. In making sure some audit quality matters relating to independencerole important in audit quality among others is Objectivity. Independence ensure that auditors can operate task them with objectivity full (Samagaio & Felício, 2022). They can carry out an audit without take sides or influenced by interests party others, incl management or client. Thus, the auditor can do objective assessmentto audit evidence and produce accurate and reliable reports.Then Integrity and Honesty, Independence support auditor's integrity and honesty. Independent auditors own freedom to express findings or significant weaknesswithout Afraid pressure or represalias. They can guard honesty in carrying out task they maintainstandard ethics high, and prevent conflict possible interestssacrifice integrity they (Yu & Huang, 2022). The Public Interest will become reason Auditor independence is guarantee for public that the audit is conducted with objectivity and independence full. Trust public to financial reports and audit results are very important for the stability and transparency of financial markets. Auditor independence helps ensure that information presented in the financial statements can dependable and reliable trusted by users financial information (Harahap & Syalfia, 2020). Furthermore Complete Disclosurewill make an independent Auditor can in a manner free report findings they without intervention or undue influence.They can disclose discrepancy or found violationsduring the audit process, so give benefit for interested parties in the decision right decision.Furthermore Obedience to Standard Professional who is requirements main from Auditor Independence established by standards professions, such as the International Standards on Auditing (ISA) (Brown & Popova, 2021). Auditors must obey condition this independence to ensure that the audit was carried out according to established standards.Obedience to standard professional help increase audit and build quality trust betweenstakeholders interests.

Mediation of Time Budget Presure on Audit Ethics Against Audit Quality

Based on Data analysis obtained indirect influenceMediation is the process where the intermediary variable influences connection between two variables other. In context mediation, Time Budget Pressure (pressure budget time) can serves as a mediating variable between Audit Ethics and Audit Quality. Time Budget Pressure is situations in which the auditor is faced with a limitation tight time to implementauditing (Salehi et al., 2022)task. When the auditor faces pressure budget high time, this can be influence their audit ethics and ultimately affect resulting audit quality. Mediation of Time Budget Pressure on Audit Ethics includes Behavior Ethical : Pressure budget high timecan cause the auditor to feel rush and tend ignore or reduce application principles important audit ethics, such as do adequate research, checkin a manner thorough, or involve other party for validation. This can reduce quality audit ethics applied in conducting audits. Compromise Integrity : Pressure budget high time too encourage the auditor to take road shortcut or consider violating actionintegrity. They Possible feel compelled to avoid more workeat time or ignore more proceduresdeep, which can be reduce integrity them as auditors (Yulianti et al., 2022).

Mediation of Time Budget Pressure on Independence To Audit Quality

Time Budget Pressure (pressure budget time) does not function as an intermediate intermediary variable Audit Independence and Quality. Instead, Independence can own influence direct to Audit Quality, without mediation from Time Budget Pressure. In this context, Time Budget Pressure can influence Independence in a manner direct. Pressure budget high timecan threaten auditor independence by influencing decision them, increase risk compromise integrity, or make they more depending on the client. However, Time Budget Pressure does not act as an intermediate mediator Audit Independence and Quality. Independence own influence direct to Audit Quality, while Time Budget Pressure can influence Independence in a manner direct.(Mardijuwono & Subianto, 2018)

CONCLUSION

Based on analysis And discussion Which has done above, sostudy Which has done this can concluded as following :

1. Audit Ethics matters in a manner positive and significant to Office Quality Audit accountant in Medan City.
2. Audit Independence matters negatively and significantly to Office Quality Auditaccountant in Medan City.
3. Time Budget Pressure mediate influence between audit ethics against Audit quality
4. Time Budget Pressure Does Not Mediate influence between Audit Independence to Audit Quality.

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