

DETERMINANT FACTORS OF AUDITORS' BEHAVIOR UNDERREPORTING OF TIME

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ABSTRACT

All actions taken by the auditor during the implementation of the audit program that can reduce audit quality, either directly or indirectly, are dysfunctional audit behavior. Underreporting of time is deviant behavior among auditors where an auditor does not report the actual time during an audit assignment, this is done partly to get a better performance review from the client. There are internal and external factors that can influence an auditor to engage in underreporting of time behavior. This research aims to examine the internal and external factors that influence underreporting of time behavior. Internal factors include spiritual, intellectual and emotional intelligence as well as professional skepticism, while external factors are time budget pressure. Through purposive sampling techniques, 63 auditors were selected as samples from the total population which also amounted to 63 auditors from 10 KAPs registered in Pekanbaru City. The data analysis technique used in this research is to use the Partial Least Square (PLS) approach with the SmartPLS 4 software tool to test the relationship between variables. This research found a negative influence of spiritual intelligence on underreporting of time behavior, a positive influence of time budget pressure on underreporting of time behavior. However, this research did not find the influence of intellectual intelligence, emotional intelligence and professional skepticism on underreporting of time behavior.

**Keywords: Emotional Quotient, Intellectual Quotient, Professional Skepticism
Spiritual Quotient, Time Budget Pressure, Underreporting of Time.**

INTRODUCTION

Time management and productivity within the scope of business and organizations are very important aspects. Moreover, there are high cases of corruption, collusion and nepotism, resulting in demands to improve supervision and internal control systems when managing finances. The role of an auditor is very important in preventing these problems from occurring. In carrying out their audit duties, auditors are often faced with situations that can disrupt audit quality. Problems that can arise are behavioral problems, for example inappropriate actions that can reduce audit quality (dysfunctional audit behavior). Dysfunctional audit behavior includes all actions taken by the auditor during the implementation of the audit program that can reduce audit quality, either directly or indirectly. Actions that directly affect audit quality are called audit quality reduction behavior, while those that can indirectly reduce audit quality are called underreporting of time reduction behavior (Otley and Pierce, 1996). Underreporting of time is reporting the time required for an audit to be shorter than the actual time. This behavior occurs because

auditors do not report and do not charge for all the time used to carry out certain audit tasks. This action is carried out by the auditor by working on the audit program using personal time, and not reporting the overtime used in working on the audit program. The results of this research show that more than 65% (sixty five percent) of auditors carry out audits without reporting the actual time (Indrajaya, et al. 2017). Underreporting of time behavior is largely influenced by the auditor's desire to complete audit tasks within the specified time frame in an effort to obtain a better personal performance assessment. (Otley and Pierce, 1996). Underworking of time behavior can be carried out through actions such as: doing auditing work using personal time (for example working during lunch hours), shifting audit time, which implies moving the allocation of time originally used to carry out certain audit tasks to other tasks that are carried out simultaneously, and not reporting the use of overtime when carrying out special audit procedures or tasks. (Otley and Pierce 1996; Smith et. al., 1996).

Agency theory is a general practice that explains the relationship between principal and agent (Chong Pei Chinga et al, 2015). Based on the theory put forward by Eidsenhardt (1989), there are three assumptions that explain human nature, assumptions about organizations, and assumptions about information. Assumptions about human nature highlight that humans tend to be selfish and reluctant to take risks. Problems in agency relationships arise due to misalignment of interests and imbalance of information between principal and agent (Astrini & Muid, 2013). To overcome this imbalance, third party intervention in the form of an independent auditor is needed. Research on intellectual intelligence, emotional intelligence and spiritual intelligence has found that ESQ has a negative effect on the acceptance of underreporting of time behavior, which means that the higher the ESQ, the lower the acceptance of underreporting of time behavior (Araminta and Muid (2011). Research from Indrajaya et al (2017).) states that spiritual intelligence, intellectual intelligence and emotional intelligence have a negative effect on underreporting of time behavior. Meanwhile, research by Juniarni & Lestari (2021) also found negative results for emotional intelligence on underreporting of time behavior. Research by Herliz & Setiawan (2019), Indrajaya et al., (2017), and Dalli et al., (2017) states that spiritual intelligence shows a negative influence on dysfunctional behavior and also underreporting of time. In this way, the first hypothesis of this research is: Spiritual intelligence has a negative influence on underreporting behavior over time. According to Rahmasari (2012), intellectual abilities are mental abilities that involve rational thinking processes, and cannot be seen directly, but must be inferred from various concrete actions which are manifestations of rational thinking processes. Individuals who have high intellectual intelligence may have a tendency to avoid problems because of their decision-making abilities. This can also have a positive impact on accurate time reporting behavior for an auditor, because individuals with high IQ may better understand the importance of accuracy in time reporting. Supported by the research results of Indrajaya et al, (2017), Dalli et al, (2017) and Aramintal & Muid (2011) found similar results that intellectual intelligence showed a negative influence on the dysfunctional audit behavior of underreporting of time. So the second hypothesis: Intellectual intelligence has a negative effect on underreporting of time behavior.

Peter Sallovey and John D. Mayer (1990) formulated the concept of emotional intelligence as the ability to understand one's own and other people's emotions, manage

emotions well, motivate oneself, and establish healthy relationships. An auditor who cannot manage emotions well tends to make mistakes in auditing activities, thereby affecting accuracy in terms of time reporting. Emotional intelligence has a positive impact on the acceptance of underreporting of time behavior (Kartassari, et al., (2018), Hidayat, (2012), and Setyaningrum and Murtini (2014). The third hypothesis is: Emotional intelligence has a positive effect on underreporting of time behavior. According to Mehrani & Naeimi (2003), a tight audit time budget can cause pressure on auditors because time constraints are disproportionate to the complexity of the audit task. In these conditions, auditors may feel compelled to carry out audit actions that are not optimal. The time budget pressure factor placed on auditors to meet certain deadlines can also cause work stress which can have a negative impact on their performance. Relevant findings from Sudirjo (2022); Choiriah (2013); Indrajaya, et al (2017); Supriyanto (2009); Kevin & Lukman (2019); and Tejo & Sofian (2023) support this view with the results that time budget pressure has a positive effect on underreporting of time behavior. The fourth hypothesis in this research is: Time budget pressure has a positive effect on underreporting of time behavior. Professional skepticism is a critical element that must be present in an auditor when evaluating evidence or the validity of claims in carrying out audit procedures. Skepticism here refers to an individual's tendency to doubt the accuracy or honesty of existing time reporting systems. Individuals with an attitude of skepticism may be more inclined to examine, question, or doubt the integrity of time reporting systems. Professional skepticism has a negative effect on underreporting of time behavior (Rayhita & Dewi, (2021), Wirakusuma and Ratnadi, (2018)). The higher the level of individual skepticism towards the time reporting system in a particular work environment or situation, the lower the possibility that they will engage in underreporting of time behavior. In other words, individuals who have a high level of skepticism towards the integrity or accuracy of the time reporting system will tend to be more honest and accurate in reporting their work time. The fifth hypothesis is: Professional skepticism has a negative effect on underreporting of time behavior.

METHOD

This research uses a casual explanatory design to determine the relationship between the variables spiritual intelligence, intellectual intelligence, emotional intelligence, professional skepticism, time budget pressure, and underreporting of time behavior. The research population of auditors at Public Accounting Firms registered in Pekanbaru is based on the Directory of Public Accounting Firms and Public Accountants published by the Indonesian Association of Public Accountants (IAPI) in 2023 totaling 63 auditors. This research sample uses a saturated sample, which is the entire research population. The data collection technique used was a questionnaire. Indicators for measuring the underreporting of time behavioral variable use indicators used by Silaban (2009), indicators for measuring spiritual intelligence variables use indicators used by Nani & Mukaroh (2021), intellectual intelligence and emotional intelligence use indicators used by Choirialh (2013), time budget pressure uses indicators used by Desmawati (2023) and the skepticism variable uses indicators used by Pelu (2018). The data collection technique used was a questionnaire. Indicators for measuring the underreporting of time behavioral variable use indicators used by Silaban (2009), indicators for measuring spiritual intelligence variables use indicators

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

“Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era”

used by Nani & Mukaroh (2021), intellectual intelligence and emotional intelligence use indicators used by Choiriah (2013), time budget pressure uses indicators used by Desmawati (2023) and the skepticism variable uses indicators used by Pelu (2018).

Table 1. Operational Definition of Research Variables

Variable	Definition of Variabel	Indicator
<i>Underreporting of Time</i> (Silaban, 2009)	The situation in this case is that an auditor goes through the process and then calculates a path that is less than the actual path.	1. Reporting a shorter time audit from the actual time. 2. Carry out audit tasks on personal time. 3. Transferring audit time for certain clients to other clients
Spiritual Intelligence (Nani & Mukaroh, 2021)	Aspects related to mental anguish, connection with oneself, the meaning of life, values, and thought	1. To be honest 2. Have the ability to be open to doing work 3. Have good self-knowledge. 4. Focus on contributions to the publication of the work.
Intellectual Intelligence (Choiriah, 2013)	A measure used to measure a person's level of cognitive intelligence.	1. Ability to solve problems, namely being able to show knowledge about the problems faced, make the right decisions, solve problems optimally, show a clear mind, 2. Verbal intelligence, namely good vocabulary, reading with full understanding, intellectual curiosity, showing curiosity. 3. Practical intelligence, namely situations, knowing how to achieve goals, being aware of the world around you, showing interest in the outside world
Emotional Intelligence (Choiriah 2013)	A concept that measures an individual's ability to understand, manage, and use their emotions effectively in a variety of situations.	1. self awareness 2. self-management 3. self motivation 4. empathy
<i>Time Budget Pressure</i> (Desmawati, 2023)	Time pressure that occurs when an auditor is faced with strict time limitations in completing an auditing task.	1. Time limitations 2. Completion of tasks within the specified time 3. Fulfillment of time targets during assignments 4. Allowance for audit time 5. Focus on tasks with limited time 6. Communicating time budget . 7 Efficiency in the audit process 8. Appraisal of superior performance 9. The time budget is an absolute decision from the superior 10. Inflexible time budget

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

“Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era”

Skeptisisme (Pelu, 2018).	Is an attitude or approach to thinking that tends to harm or question	1. Carry out tasks diligently and carefully. 2. Do not easily believe the audit evidence that has been provided 3. Always question and critically evaluate audit evidence. 4. Always collect audit evidence that is detailed and sufficient in accordance with the audit being carried out,
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RESULTS

After testing convergent validity, discriminant validity and reliability, the next test is testing the hypothesis. The value of the path coefficient or inner model shows the level of significance in hypothesis testing. The significance test is carried out using the Bootstrapping method (Hudin & Riana, 2016). According to Latan & Ghazali, hypothesis testing is carried out by looking at the value of the T-statistics using a significance level of 95% ($\alpha = 0.05$). The T-table value with a significance level of 95% is 1.96. The limit for rejecting and accepting the proposed hypothesis refers to the value 1.96. Where a hypothesis will be accepted if it has t-statistics greater than 1.96 and if it has t-statistics smaller than 1.96 then the hypothesis will be rejected (Perdana et al., 2018). The following is a table of coefficients for each hypothetical path (Path Coefficients) and T-Statistics values obtained from the SmartPLS bootstrapping output results:

Table 2. Statistic Result Test

Hypothesis	Influence	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P Values
H1	SQ -> Y	-0.542	-0.478	0.187	2.895	0.004
H2	IQ -> Y	0.162	0.105	0.172	0.945	0.345
H3	EQ -> Y	-0.097	-0.134	0.174	0.556	0.578
H4	TBP -> Y	0.494	0.486	0.089	5.577	0.000
H5	S -> Y	0.003	-0.048	0.157	0.020	0.984

Following are the results of hypothesis testing for each hypothesis based on table 2: The results of testing the first hypothesis show that there is a negative and significant influence of Spiritual Intelligence on Underreporting of Time behavior. The p-value is $0.004 < 0.05$ with a t-statistic value of $2,895 > 1.95$. thus the hypothesis is accepted. This shows that the higher the level of spiritual intelligence of an auditor, the less likely he is to engage in Underreporting of Time behavior. The results of this research are in line with research conducted by Herliz & Setiawan (2019), Indrajaya, et al., (2017), and Dalli et al., (2017) which found that spiritual intelligence had a negative effect on Underreporting of Time behavior. According to Indrajaya, et al., (2017) an auditor who has high spiritual intelligence tends to avoid Underreporting of Time behavior. An auditor with high spiritual intelligence can be flexible, has high awareness, the ability to face and utilize suffering and the ability to deal with problems and will not engage in Underreporting of Time behavior which is deviant behavior. According to Dallli et al., (2017) an auditor who has spiritual intelligence within

Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

“Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era”

them believes that to carry out Underreporting of Time behavior they will think again that this behavior is not commendable behavior, because apart from being detrimental to themselves, this behavior will also affect their name. good company. Based on testing the second hypothesis, it is known that there is no significant influence of Intellectual Intelligence (IQ) on Underreporting of Time (URT) behavior. The p value is $0.345 > 0.05$ with a t-statistic value of $0.945 < 1.95$, thus the second hypothesis is not accepted. This shows that the level of Intellectual Intelligence possessed by an auditor does not affect the possibility of carrying out Underreporting of Time behavior. The results of this research are not in line with research conducted by Indrajaya, et al., (2017) and Dalli, et al., (2017) which found a negative influence of Intellectual Intelligence on Underreporting of Time behavior. According to Indrajaya, et al., (2017) auditors who have high Intellectual Intelligence tend not to engage in underreporting of time behavior. Those who have high Intellectual Intelligence tend to have the ability to solve problems and have the ability to make the right decisions and will not underreport of time. The characteristics of individual auditors have an impact on dysfunctional auditors, because auditors who have high intelligence will be more careful in carrying out their duties and consider the consequences that occur, so they are less likely to engage in dysfunctional behavior (Provita, 2007).

Based on the results of testing the third hypothesis, it is known that there is no significant influence of emotional intelligence on underreporting of time behavior. The p-value is $0.556 > 0.05$ with a t-statistic value of $0.578 < 1.95$, thus the third hypothesis is rejected. This shows that the level of Emotional Intelligence possessed by an auditor does not affect the possibility of carrying out Underreporting of Time behavior. Research by Kartassari, et al., (2018), Hidayat., (2012) and Setyanungrum & Murtini (2014) found a positive influence of Emotional Intelligence on Underreporting of Time behavior. The higher the Emotional Intelligence, the greater the acceptance of underreporting of time behavior (Kartassari, et al., (2018). Even though the t-statistic value of Emotional Intelligence shows a negative direction, Emotional Intelligence has not been able to provide a significant negative influence on underreporting of time behavior. Results Different studies are shown by the results of research conducted by Indrajaya, et al (2017) and Dalli, et al., (2017) where they found a negative influence of Emotional Intelligence on underreporting behavior over time. In conclusion, the results of this study show that Emotional Intelligence influences underreporting behavior over time the direction of the relationship is still varied and not consistent. The results of testing the fourth hypothesis show that there is a positive and significant influence of Time Budget Pressure on Underreporting of Time behavior. The p-value is $0.000 > 0.05$ with a t-statistic value of $5.577 < 1.95$, thus the fourth hypothesis is accepted. The higher the Time Budget Pressure set by a KAP, the more likely it is that an auditor will engage in Underreporting of Time behavior.

The results of this research are in line with research conducted by Indrajaya, et al., (2017), Sudirjo, (2022), Choiriah, (2013), Supriyanto, (2009), Kevin & Lukman, (2019) and Tejo & Sofian (2023) with The results show that Time Budget Pressure has a positive influence on Underreporting of Time behavior. According to Indrajaya, et al., (2017) a time budget has been set for each audit work and each auditor must not exceed the time budget limit that has been set. If the budget set is too tight and the auditor considers that the time

set is not enough, then to meet the time budget, the auditor will engage in underreporting of time behavior.

The results of testing the fifth hypothesis show that there is no significant influence of Skepticism on Underreporting of Time behavior. The p-value is $0.984 > 0.05$ with a t-statistic value of $0.020 < 1.95$, so the fifth hypothesis is rejected. This shows that the level of Skepticism (S) possessed by an auditor does not influence the possibility of Underreporting of Time behavior. The results of this study are not in line with research conducted by Santhi & Dewi (2021) with the result that a high level of skepticism is negatively related to the tendency for underreporting of time behavior. Santhi & Dewi (2021) stated that the greater the level of skepticism an auditor has, the greater his efforts in searching for audit evidence that will be used as a basis for providing an audit opinion. Sari, et al (2018) say that auditors who have strong professional skepticism will not easily accept the audit evidence they find during the audit process as sufficient to ensure the absence of fraud in the financial statements they examine.

CONCLUSION

Based on the research results, spiritual intelligence and time budget pressure have a significant negative effect on Underreporting of Time behavior in auditors registered in Pekanbaru City. Meanwhile, Intellectual Intelligence, Emotional Intelligence and Professional Skepticism have no effect on Underreporting of Time behavior. However, there are limitations to this research in that there are many shortcomings, including that the sample selection was carried out using a purposive sample selection method and the entire sample of this research were auditors who worked at KAP located in Pekanbaru. With the possibility that the complexity of the workload and competition faced by auditors in each KAP and between KAPs in various regions may be different, the results of this research may not be generalizable to all auditors working at KAPs in Indonesia. This research uses data in the form of respondents' answers to questions asked in the research questionnaire and data collection was carried out during the busy period for auditors at KAP, namely January to February 2024. This can have implications for respondents who may not answer questions seriously and carefully, respondents may not be familiar with the questions asked, and considering the sensitive nature of dysfunctional audit actions, respondents may give answers that are not in accordance with the actions they take in implementing audit procedures. The study limitations mentioned above can be used as directions for future research. Taking into account the sensitive nature of research related to dysfunctional audit behavior, future research can be conducted using different methods such as qualitative and experimental methods. Future research can also be carried out by increasing the sample and expanding the research location. Future research can also be carried out by examining other individual characteristics of auditors that may influence dysfunctional audit behavior. For an auditor, and prospective auditors, to always be able to improve and develop their knowledge and abilities so that there are no more frauds that harm other people.

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Proceeding 2nd Medan International Economics and Business

Volume 2, Issue 1, 2024

“Human Resource Transformation and Collaborative Innovation to Build Independent and Competitive Business in the Digital Era”

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