

AUDIT QUALITY REDUCTION BEHAVIOR: LOCUS OF CONTROL, JOB STRESS, TIME PRESSURE

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Abstract:

This study aims to examine the effect of locus of control and job stress on audit time budget pressure and its implications on the behavior of KAP audit quality reduction in Bali. Data used by using a questionnaire. The sample in this study amounted to 35 people. The data analysis technique used is path analysis. The test results show that locus of control and job stress have a positive effect on audit time budget pressure. Audit time budget pressure has a positive effect on quality reduction behavior an audit. Furthermore, audit time budget pressure mediates the effect of locus of control and job stress on audit quality reduction behavior. Coefficient of indirect effect of job stress on the behavior of the reduction of the quality of the audit through the budget pressure audits provide a greater effect than a direct effect of path coefficient value of job stress on the behavior of the reduction of the quality of the audit.

Keywords:

locus of control, job stress, audit time budget pressure, audit quality reduction behavior



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INTRODUCTION

In general, the purpose of an audit of financial statements by independent auditors is to express an opinion about the reasonableness of the company's audited financial statements. The auditor's opinion regarding the reasonableness of the audited financial statements is based on an evaluation of sufficient and appropriate audit evidence obtained through the implementation of a series of audit procedures (Lukman & Harun, 2018). This is in accordance with Audit Standards (SA 500 on Audit Evidence) which states "audit procedures for obtaining audit evidence can include inspections, observations, confirmations, recalculations, reformations and analytical procedures, and often combine several procedures as additional procedures for requesting information from management".

In order to obtain competent and sufficient audit evidence, before conducting an audit of a public accounting firm (KAP), first prepare an audit program and audit time budget (Saputra, Juniariani, Jayawarsa, & Darma, 2019). The audit program is a collection of audit procedures that must be carried out during the audit process, while the audit time budget is an estimate or estimated time allocated for carrying out each audit procedure. The preparation of the audit program and audit time budget is a form of KAP compliance with Audit Standards (SA 300 on Planning an Audit of Financial Statements), which requires the auditor to plan an audit so that the audit can be carried out effectively (Dewi, Surya, & Saputra, 2019).

The trust of users of audited financial statements in the public accounting profession is very dependent on the quality of audits produced by the KAP. Audit quality is the probability that the auditor can find and report errors and irregularities that occur in the audited financial statements. The auditor's probability of finding errors and irregularities in the audited financial statements is influenced by the auditor's technical ability (education, experience, professionalism), independence, and the auditor's behavior in conducting the audit program (Ghazali, Rahim, Ali, & Abidin, 2014; Sawani, Abdillah, Rahmat, Noyem, & Sirat, 2016).

Auditor behavior in conducting audit programs is an important factor that influences audit quality produced by KAP. The implementation of audit procedures carefully and thoroughly as stated in the audit program, helps KAP to be able to produce quality audit services. However, the results of previous studies indicate that there is a threat to the decline in audit quality as a result of dysfunctional audit actions that auditors sometimes carry out in completing audit tasks (Yang, Jin, & Tan, 2019).

The auditor's dysfunctional behavior is any action taken by the auditor in the implementation of the audit program that can reduce audit quality directly or indirectly. Actions taken by auditors in implementing audit programs that can reduce audit quality directly are referred to as audit quality reduction behavior, while

those that can reduce audit quality indirectly are called underreporting of time behavior (Izzalqurny, Subroto, & Ghofar, 2019; Purnamasari & Amaliah, 2015).

Audit quality reduction behavior is an action taken by the auditor during the implementation of audit procedures that reduces the effectiveness of audit evidence collected. Audit quality reduction behavior can be done with various actions for example; premature termination of audit procedures, shallow review of client documents, not investigating the appropriateness of the accounting treatment applied by the client, acceptance of inadequate client explanations, reducing audit work than it should have done, and not expanding the scope of auditing when detected doubtful transactions or posts (Jaya, 2019; Sudarno, 2015). Audit quality reduction behavior is a serious threat to audit quality because audit evidence collected during the implementation of audit procedures is incompetent and sufficient as an adequate basis for auditors to express opinions about the reasonableness of audited financial statements.

Unethical behavior by individuals in organizations can be caused by personal characteristics, situational and interactions between these factors. This opinion is an empirical study of ethical decision making which explains that one of the important determinants in ethical decision making are factors that are uniquely related to individual decision makers. Because dysfunctional audit behavior can be categorized as unethical behavior (Spenkuch, 2017), the tendency of the auditor to perform such actions can be influenced by the individual auditor's characteristics.

The auditor's personal characteristics (internal factors) used in this study are the locus of control. Locus of control describes a person's level of belief about the extent to which they can control the factors that influence the success or failure they experience. Someone who believes the success or failure that they experience is in their control is said to have an internal locus of control, while those outside their control are called having an external locus of control (Atmadja & Saputra, 2018; Rogowska, Zmaczyńska-Witek, Mazurkiewicz, & Kardasz, 2020; Saputra, 2012). Previous studies, Tanjung (2013) showed that locus of control had a significant positive effect on the auditor's dysfunctional behavior. Different research results, namely Andani & Mertha (2014) found that locus of control had a significant negative effect on premature termination of audit procedures. Other studies, Tanjung (2013) showed there was no influence between the external locus of control and the auditor's dysfunctional behavior. In addition to locus of control, another personal characteristic used in this study is job stress. Because the demands to improve the quality of these services cause pressure that can cause job stress on an auditor. Stress experienced can encourage auditors to perform dysfunctional audit behavior (Sawani et al., 2016).

Situational factors in this study are budget constraints on audit time. Time budget constraints are a major factor that drives auditors to take dysfunctional audit action. Time budget constraint is a condition where the auditor faces time limitations in the implementation of the audit program (Ghazali et al., 2014). The time limitation arises from the time limit set by the KAP in completing an audit procedure.

Intensive competition in the audit market requires KAP to make efficiency through controlling audit costs. To improve efficiency one of the ways that KAP is often adopted is to set a strict audit time budget. A tight audit time budget can cause the auditor to feel pressure in conducting audit procedures due to an imbalance between the time available and the time needed to complete the audit task (Mohd-Sanusi, Khalid, & Mahir, 2015), and subsequently these conditions can encourage the auditor to take dysfunctional audit actions. This happens because in general auditors believe that completing audit procedures within the budgetary limit is an important factor for obtaining profits from an audit engagement and the continuity of their careers in KAP.

Effect of Locus of Control on Audit Time Budget Pressure The effect of locus of control on audit time budget pressure is based on the job stress theory model, which states that individual perceived stress is an interaction between situational factors (causes of stress) and individual characteristics such as locus of control. Auditors who have external locus of control tend to perceive a tight audit time budget as pressure compared to auditors who have internal locus of control (Atmadja & Saputra, 2018; Musich et al., 2019). Previous research, Silaban (2009) show that external locus of control has a significant positive effect on perceived time budget pressure. The results of this study indicate that auditors who have external locus of control are more likely to perceive audit time budgets as pressure.

Effect of Job Stress on Audit Time Budget Pressure. The effect of job stress on audit time budget pressure is based on the theory of job stress models. Factors that causes stress are individual work conditions, role pressure, opportunities for involvement in tasks, individual responsibilities, and organizational factors. Basically, the source of stress is the result of interactions and transactions between individuals and their environment. In this discussion the individual environment can be classified into two factors as sources of stress, namely work factors and factors outside of work itself (Singh & Singh, 2018; Yan & Xie, 2016). In the background of the study it has been explained that the limitations or time budget constraints can cause the auditor to feel a pressure in carrying out certain audit tasks, and these conditions can further influence audit behavior in the audit program implementation (Özbağ, Çekmecelioglu, & Ceyhun, 2014). This is consistent with the work-related stress literature (job stress) which explains that the causes of stress faced by individuals in the work environment can cause individuals to feel pressure (stress) in doing work, and subsequently can affect individual attitudes, intentions and behavior.

Auditors can deal with various causes of stress, both from inside and outside the KAP. Causes of stress originating from within the KAP, for example: workload, role conflict, time budget constraints and the physical condition of the office environment. While the causes of stress that come from outside the KAP, for example: family circumstances and demands from clients, competition in the audit market, and litigation demands (Özbağ et al., 2014).

Saputra (2018) with the theory of transactional processes states the stress a person feels due to the interaction between external factors (causes of stress) and internal factors (personal characteristics). The relationship between individuals and their environment is dynamic, depending on certain conditions and personal context. Specifically stated that stress that affects individual attitudes, intentions and behavior is influenced by personal characteristics (Röttger et al., 2017). In other words, the level of stress felt and the actions chosen by the auditor to deal with the cause of stress are influenced by the personal characteristics of the auditor (Petrascu & Tleanu, 2014). This study uses a theoretical model of job stress, which is to explain the cause of the stress that comes from within the firm as well as influenced by the personal characteristics of an auditor, lead auditor experience stress which in turn will affect the behavior of the audit. The cause of stress that originates from the KAP in this study, is the audit time budget pressure faced by the auditor in the implementation of the audit program.

Effect of Locus of Control on Audit Quality Reduction Behavior. The influence of locus of control on audit quality reduction behavior is based on attribution theory, which states that a person's behavior is determined by a combination of internal and external forces. Locus of control is an internal force that influences a person's behavior. Individuals who have an external locus of control are individuals who believe that they cannot control events and results. External locus of control is the feeling experienced by individuals that their behavior is determined by factors outside their control (Adiputra, Atmadja, & Saputra, 2014; Atmadja & Saputra, 2018; Saputra, 2012). Previous research, Saputra (2012) showed that external locus of control had a significant positive effect on dysfunctional audit behavior.

Effect of Job Stress on Audit Quality Reduction Behavior. Stress is a condition that stresses oneself and one's soul beyond the limits of his ability, so that if he continues to be left without a solution then this will have an impact on his health (Yan & Xie, 2016). Stress does not arise just like that, but the causes of stress arise are generally followed by factors that affect a person's mental state, and events that occur outside of his ability so that the condition has stressed his soul. In a Rustiarini (2013) study entitled Personality Traits and Locus of Control as a Moderating Relationship to Job Stress and Audit Dysfunctional Behavior with the research results, job stress variables had a positive effect on audit dysfunctional behavior significantly. The results of testing the interaction of job stress variables and agreeableness have a positive and significant direction.

Effect of Audit Time Budget Pressure on Audit Quality Reduction Behavior. The effect of audit time budget pressure on audit quality reduction behavior is based on the job stress theory model. A tight audit time budget can cause the auditor to feel pressure (stress) in doing work, and can further influence the attitudes, intentions and behavior of the audit in the implementation of the audit program. Previous research, Saputra (2012) show that audit time budget pressure has a positive effect on audit dysfunctional behavior.

Effect of Locus of Control and Job Stress on Audit Quality Reduction Behavior Through Audit Time Budget Pressure. Sudirjo (2013) in their research found that there was an indirect effect of external locus of control on the behavior of reducing audit quality through perceived time budget pressure. These indirect effects can strengthen the relationship between the characteristics of individual auditors with dysfunctional audit behavior. While the indirect effect of job stress on audit quality reduction behavior through audit time budget pressure is based on the theory of job stress models.

METHOD

This research was conducted at KAP registered in Bali. Primary data in this study, namely respondents' answers to the questions in the research questionnaire. The population in this study is the auditor KAP in Bali minimal chairman time audit in the audit assignment. The determination of the sample in this study is a saturated sample technique. The saturation sample technique is a sampling technique when all members of the population are used as samples. So the sample in this study are all KAP auditors in Bali who are at least the team leaders in audit assignments. The number of samples in this study were 35 people. Audit quality reduction behavior is an action taken by the auditor during the implementation of audit procedures that reduces the effectiveness of audit evidence collected. This variable measures how often respondents take a group of actions that can reduce the effectiveness of audit evidence collected during the audit program.

Locus of control is one of the personality variables (personality), which is defined as an individual's belief in the ability to control one's destiny. This variable measures an individual's beliefs about the factors that influence his success or failure. Higher scores on the measurement scale indicate external locus of control and lower scores indicate internal locus of control. In questions with reverse scores, high scores on the measurement scale indicate internal locus of control, while low scores indicate external locus of control. Job stress is defined as the response faced by someone when faced with demands or work that exceeds his ability, and this condition creates a pressure in completing his work. Audit time budget pressure is the stress felt by the auditor in carrying out audit procedures caused by the tight audit time budget. This

variable measures how often respondents feel pressure in implementing a particular audit procedure caused by the audit time budget. The research hypothesis testing was carried out using the path analysis model and data processing using the SPSS 20. The path analysis model was used to analyze patterns of relationships between variables in order to determine the direct or indirect influence of a set of independent variables on the dependent variable.

RESULTS AND DISCUSSION

Descriptive statistics provide information about the characteristics of research variables such as: number of observations, minimum values, maximum values, average values and standard deviations.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LOC	35	16.00	59.14	45,1543	14,35353
SK	35	7.19	21.49	15,3800	4.40752
TAW	35	6.00	25.30	17,5257	5,36055
KA	35	10,92	38.53	28,8649	8.81581
Valid N (listwise)	35				

Research Instrument Test Results

Testing the validity of the research questionnaire by calculating the correlation between the scores of each item with the total score of the questionnaire. Based on the Validity Test it can be explained that all of the questionnaire questions have a correlation coefficient value greater than 0.3. So, it can be concluded that the research instrument used is valid. The reliability test of the research questionnaire used the Cronbach's alpha value to measure the degree of reliability of each variable. Based on the Reliability Test, it can be explained that all instruments have a Cronbach's alpha value greater than 0.6. So, it can be concluded that the research instrument used is reliable.

Hypothesis Testing with Path Analysis

Based on the results of data processing with SPSS the relationship of locus of control, job stress, audit time budget pressure, and audit quality reduction behavior can be analyzed as follows. Evaluation of the fulfillment of the path analysis assumptions shows all assumptions are met. The relationship between variables is linear and additive. the model created is only a causal flow system in one direction, so that path analysis is feasible. The size of endogenous and exogenous variables analyzed is interval scale. Measurement instruments are valid and reliable. The analyzed model is correctly identified according to relevant theories and concepts. The path coefficient based on the results of processed regression data is as follows.

Table 2. Summary Path coefficient

Regression	Nonstandard Regression Coefficient	Standard Regression Coefficient	Standard Error	T count	P value	Information
X1 -> X3 (b1)	0, 133	0, 357	0, 056	2,403	0, 022	Significant
X2 -> X3 (b2)	0, 460	0, 379	0, 181	2,544	0, 016	Significant
X1 -> Y (b3)	0, 188	0, 307	0, 055	3,431	0, 002	Significant
X2 -> Y (b4)	0, 404	0, 202	0, 180	2,238	0, 033	Significant
X3 -> Y (b5)	0, 978	0, 595	0, 161	6,082	0, 000	Significant

Based on Table 2 of the summary of the path coefficients can be in the picture right below.

Table 3. Coefficients of Direct, Indirect, and Total Inter-variable

Variable	X1			X2			X3		
	Direct Influence	Indirect Influence	Total Influence	Direct Influence	Indirect Influence	Total Influence	Direct Influence	Indirect Influence	Total Influence
X3	0.357	-	0.357	0.379	-	0.379	-	-	-
Y	0.307	0.212	0.519	0.202	0.225	0.427	0.595	-	0.595

Effect of Locus of Control on Audit Time Budget Pressure

Based on Table 2 shows that the regression coefficient of the locus of control at the audit time budget pressure is 0.357 with a significance level of $0.022 < 0.050$. That is, external locus of control has a positive and significant effect on audit time budget pressure. The results of this study accept hypothesis 1.

Hypothesis 1 predicts a positive relationship between external locus of control and audit time budget pressure. Hypothesis testing results indicate hypothesis 1 is accepted. The results of this study indicate that auditors who have an external locus of control tend to perceive time budgets as pressure in implementing the audit program compared to auditors who have an internal locus of control. In other words, the more external the auditor's locus of control, the more likely it is to perceive the audit time budget as pressure.

In the psychological literature it is explained that individuals who have an external locus of control believe that they have limited ability to exercise control over circumstances (Lefcourt, 1992). They tend to have feelings of anxiety, easy stress, and depression (Wijono, 2012). With this, the auditor who has locus of control external tend to look at budget time as the pressure in the implementation of the audit program. Such conditions occur due to demands to the auditor to complete the audit task in a little time. While they have limited ability to budget the time allocated for conducting audits. The acceptance of hypothesis 1 in this elucidation provides support for the results of research conducted by Silaban (2009) and Sudirjo (2013), that external locus of control has an influence on perceived time budget pressure. This result also supports the theory of work stress model, that auditors who have external locus of control tend to experience work stress at a higher level compared to auditors who have internal locus of control. Audit time budget pressure is the stress felt by the auditors in implementing the audio program as a result of their assessment or perception of the audit time budget. The work theory model of work states that the stress experienced by a person in the work environment is influenced by individual characteristics. Thus, the auditor's locus of control, which is a personal characteristic of the auditor, influences budget audit time pressure (stress) in the audit program implementation.

Effect of Job Stress on Audit Time Budget Pressure

Based on Table 2 shows that the regression coefficient of stress work at audit time budget pressure is equal to 0.379 with t araf significance $0.016 < 0.050$. That is, work stress has a positive and significant effect on budget time pressures t. The results of this study accept hypothesis 2.

Hypothesis 2, predicts a positive relationship between work stress and audit time budgetary pressure. The test results hypothesis shows second hypothesis is accepted. The effect of work stress on audit time budget pressure is based on the theory of work stress models. Factors that causes stress are individual work conditions, role pressure, opportunities for involvement in tasks, individual responsibilities, and organizational factors. Basically, the source of stress is the result of interactions and transactions between individuals and their environment. In this discussion the individual environment can be classified into two factors as sources of stress, namely work factors and factors outside of work itself.

In the background of the study it has been explained that the limitations or time budget constraints can cause the auditor to feel a pressure in carrying out certain audit tasks, and these conditions can further influence audit behavior in the audit program implementation. This is consistent with the work-related stress literature (work stress) which explains that the causes of stress faced by individuals in the work environment can cause individuals to feel pressure (stress) in doing work, and subsequently can affect individual attitudes, intentions and behavior. Auditors can deal with various causes of stress, both from inside and outside the KAP. Causes of stress originating from within the KAP, for example: workload, role conflict, time budget constraints and the physical condition of the office environment. While the causes of stress that come from outside the KAP, for example: family circumstances and demands from clients, competition in the audit market, and litigation demands.

Lazarus (1995) with the theory of transactional processes states the stress a person feels due to the interaction between external factors (causes of stress) and internal factors (personal characteristics). The relationship between individuals and their environment is dynamic, depending on certain conditions and personal context. Specifically stated that stress that affects individual attitudes, intentions and behavior is influenced by personal characteristics. In other words, the level of stress felt and the actions chosen by the auditor to deal with the cause of stress are influenced by the personal characteristics of the auditor. This study uses a theoretical model of job stress, which is to explain the cause of the stress that comes from within the firm as well as influenced by the personal characteristics of an auditor, lead auditor experience stress which in turn will affect the behavior of the audit. The cause of stress that originates from the KAP in this study, is the audit time budget pressure faced by the auditor in the implementation of the audit program.

Effect of Locus of Control on Audit Quality Reduction Behavior

Based on Table 2 shows that the regression coefficient of locus of control on audit quality reduction behavior is 0.307 with a significance level of $0.002 < 0.050$. That is, external locus of control has a positive and significant effect on audit quality reduction behavior. The results of this study accept hypothesis 3. Hypothesis 3 predicts a positive relationship between locus of control external audit quality reduction behavior. Hypothesis testing results indicate hypothesis 3 is accepted. The findings of this study indicate that the more external the locus of control of the individual auditor, the more likely it is to take action to reduce audit quality in the audit program implementation.

Individuals who have the locus of control external believe in success and failure beyond the control or the ability of their condition or situation that they face. They tend to have emotionally focused strategies for overcoming an obstacle. Auditor who has locus of control external face of budget audit time, which they believe are not able to exercise control over the budget time, they tend to choose strategy of focusing emotions be realized through action to reduce the quality of the audit to address these constraints. In addition to focusing on emotions, individuals who have an external locus of control are less likely to consider the consequences or consequences of an action they take. When facing obstacles, they tend to do dysfunctional behavior. They become less responsible for the work done. The acceptance of hypothesis 3 in this study provides support for the results of research conducted by (Kurnia 2009; Silaban (2009; Hartati 2012; Gustati 2012; Hidayat 2012; Sudirjo 2013), that auditors who have external locus of control are more receptive to dysfunctional behavior.

This study also supports the attribution theory developed by Fritz Heider that a person's behavior is determined by the combination of internal forces in this case the personal characteristics possessed by the auditor, the locus of control and the external power in this case is the pressure of the audit time budget. The acceptance of the hypothesis 3 is describes the situation around the person's behavior in a social perception that dispositional attributions dal am this is characteristic of personal owned by auditors that locus of control, and situational attributions in this regard is the audit time budget pressure.

The results of this study indicate that the auditor's individual locus of control has an influence on the auditor's confidence in exercising control over the time budget constraints faced in the audit program's implementation. This indicates that auditors who have external locus of control tend to choose emotionally focused strategies to overcome time budget constraints, namely by reducing audit quality. They tend not to choose strategies to focus on problems in dealing with an obstacle, namely in a functional way. Thus, the auditor's locus of control, which is a personal characteristic of the auditor, has an effect on the behavior of reducing audit quality in the conduct of the audit program.

Effect of Job Stress on Audit Quality Reduction Behavior

Based on Table 2 shows that the regression coefficient of work stress on the behavior of audit quality reduction is 0.202 with a significance level of $0.033 < 0.050$. That is, work stress has a positive and significant effect on the behavior of audit bag quality reduction. The results of this study accept hypothesis 4.

Hypothesis 4 predicts a positive relationship between work stress and audit quality reduction behavior. Stress is a condition that stresses oneself and one's soul beyond the limits of his ability, so that if he continues to be left without a solution then this will have an impact on his health. Stress does not arise just like that, but the causes of stress arise are generally followed by factors that affect a person's mental state, and events that occur outside of his ability so that the condition has stressed his soul. In research Rustiarini (2013) with the title Personality and Locus of Control as a Moderating Relationship between Work Stress and Dysfunctional Audit Behavior with the results of research that work stress variables have a positive effect on audit dysfunctional behavior significantly.

Effect of Audit Time Budget Pressure on Audit Quality Reduction Behavior

Based on Table 2 shows that the regression coefficient of audit time budget pressure on the audit quality reduction behavior is 0.595 with a significance level of $0.000 < 0, 050$. This means that audit time budget pressure has a positive and significant effect on audit quality reduction behavior. The results of this study accept hypothesis 5.

Hypothesis 5 predicts a positive relationship between audit time budget pressure and audit quality reduction behavior. Results Test of hypothesis suggests the hypothesis 5 accepted. The results of the study indicate that the more the perceived audit budget time pressure on the implementation of the audit program, the increasing the tendency of auditors to reduce audit quality in completing audit tasks. In general the auditor feels a plan to complete the audit task within the specified time budget. When auditors perceive the implementation of audit tasks as difficult or impossible to complete within the specified time budget limit, then to meet their time budget they take a shortcut by taking action to reduce audit quality in the audit program implementation.

The acceptance of hypothesis 5 in this research provides support for the results of research conducted by Nadirsyah and Zuhra (2009); Kurnia (2009); Silaban (2009); Manullang (2010); Sudirjo (2013); and Tanjung (2013), that there is a direct relationship between perceived audit time budget pressure and dysfunctional behavior. The narrower the audit audit budget, the more likely the auditor will reduce audit quality in the audit program implementation. The results of this study also provide empirical support for the work stress theory model which states that the individual experienced in the work environment affects attitudes, intentions and individual behavior. Time budget constraints are the main factor that causes the stress felt by the auditor, so that the auditor carries out more audit quality reduction behavior to overcome it.

Audit Time Budget Pressure as a Mediating Variable The Effect of Locus of Control and Work Stress on Audit Quality Reduction Behavior

Coefficient of indirect influence of locus of control on audit quality reduction behavior through time budget pressure audits for 0.212 small compared to the direct influence of locus of control on audit quality reduction behavior for 0.307. This means that the direct effect has a greater effect than the indirect effect. Meanwhile, the coefficient value of the indirect effect of work stress on audit quality reduction behavior through time budget pressure of 0.225 is greater than the direct effect of work stress on audit quality reduction behavior of 0.202. This means that the effect does not directly effect a more substantial than its immediate effect. Audit time budget pressure is a variable that mediates the effect of work stress on audit quality reduction behavior. The results of this study accept hypothesis 7.

The acceptance of hypothesis 7 supports the theory of work stress models that the causes of stress faced by individuals in the work environment can cause individuals to feel pressure (stress) in doing work, and can further influence individual attitudes, intentions and behavior. When the auditor for has locus of control external toward audit time budget pressure, would be more prone to feel stress, and next yes affect the behavior of the auditor to reduce audit quality d natural implementation of the audit program. The results of this study also provide support for the theory of transactional processes by Lazarus (1995) which suggests that the stress a person feels is due to the interaction between external factors (stressors) and internal factors (personal characteristics). The interaction between locus of control as an internal factor and the estimated time pressure of the audit as a situational factor, can cause stress that will be felt by the auditor which will then affect his behavior.

CONCLUSIONS

Based on the results of the analysis and analysis through proving the hypotheses of the problem studied have been explained in the previous chapter, the conclusions that can be taken are as follows. External locus of control and job stress have a positive effect on perceived audit time budget pressure. External locus of control and job stress, as well as audit time budget pressure have a positive effect on the behavior of reducing audit quality. Audit time budget pressure is a variable that mediates the influence of locus of control and job stress on audit quality reduction behavior.

The results of this study can provide a contribution for KAP leaders in evaluating policies to create a conducive work environment for auditors to carry out their duties. A conducive work environment in carrying out the task can avoid the possibility of audit quality reduction behavior by the auditor, and in the end can improve the quality of the audit produced by the KAP. This research is still interesting to study to find out the influence of the interaction of individual auditor characteristics with situational factors on audit quality reduction behavior.

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