

The Effect of Time Budget Pressure, Workload and Audit Complexity on Audit Quality (Empirical Study on Auditors of Makassar Public Accounting Firms)

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Abstract. This research was conducted at the Public Accounting Firm in Makassar. It aims to describe the influence of time budget pressure, workload, and audit complexity on audit quality. The type of research used is quantitative descriptive research, utilizing primary data obtained by distributing questionnaires to auditors working at public accounting offices in Makassar. The research results will be explained descriptively based on the respondents' answers. The Likert scale is used to provide an overview of the extent of the influence of time budget pressure, workload, and audit complexity on audit quality. The research results show that time budget pressure, workload, and audit complexity have no effect on audit quality. The findings contribute to the auditing literature by providing empirical evidence from a regional setting in Indonesia and offer practical insights for accounting firms aiming to maintain audit quality amidst operational constraints.

Keywords: Time Budget Pressure, Workload dan Audit Complexity, Audit Quality

INTRODUCTION

Within the auditing field, numerous instances occur where the findings of audit reports conflict with the actual realities within organizations (Chen et al., 2024; Christensen et al., 2021). The Enron case, which surfaced in 2001 and gained widespread notoriety within the auditing community, involved a business engaged in profit-boosting practices, concealed debt, and bribed foreign officials to hide its financial obligations. Naturally, the company's fraudulent activities, despite its cooperation with an independent auditor the entity designated as the auditor of the company's financial statements are extremely harmful to the public, especially investors (Canadian Public Accountability Board, 2024).

Auditing is the process of gathering and assessing informational evidence to ascertain and document the extent to which information complies with established standards (DeFond & Zhang, 2014). Auditors need to be impartial, qualified individuals to ensure that audit results are useful to the people who rely on them. According to Arnes (2012), the purpose of an audit is to provide an opinion on the fairness of the financial statements compiled by the client company's management. The auditor is an outsider, or an independent party.

Building public confidence in the operations and success of a corporation requires public accountants (Christanti & Mahastanti, 2011). External parties frequently employ public accounting services to conduct financial statement audits and to evaluate company performance (Persellin et al., 2019). Both internal and external stakeholders require an overview of the firm's performance, provided by financial statements, for decision-making. According to the Financial Reporting Framework issued by IAI, two crucial requirements for financial reporting are relevance and reliability. Therefore, public accounting services are essential for winning the trust of interested parties (Government Accountability Office, 2024).

An audit conducted by an auditor can be deemed high quality if it satisfies auditing standards and quality control requirements, according to the Indonesia Institute of Accountants in the Professional Standards of Public Accountants (SPAP). Another way to define audit quality is the likelihood that an auditor will detect and report violations in a client's accounting (Hendar & Harahap, 2023). Theoretically, competence qualification, timely task completion, adequate competent audit evidence at

a reasonable cost, and maintaining independence all relate to audit quality (Hartlieb, 2024).

Because many variables influence audit quality and because it varies depending on each party's perspective—audit quality is a complex topic (Laily, 2013). Consequently, audit quality is difficult to measure, making it a sensitive subject in relation to audit professionals' conduct. In theory, competence qualifications, promptness in completing work, availability of sufficient expert audit evidence at the lowest possible cost, and independence from the client are all related to job quality.

Time budget constraint is one element affecting an auditor's quality. Due to a mismatch between tasks and available time, time budget pressure leads to individual stress that influences auditor attitudes, values, attention, and behavior, impacting professional ethics (Hyatt, 2024). The time budget is followed to ensure the inspection procedure aligns with cost-benefit analysis. Supervisors view auditors who exceed expected task completion times negatively and believe this delays career progression. Auditors face pressure to deliver high-quality audit reports within the allocated time due to tight budgets, presenting a significant challenge (Hwang et al., 2022).

The second factor is workload. According to Azwar and Siswanto (2015), workers must maximize performance to achieve organizational goals. Every person has limitations regarding workload capacity. Excessive workload reduces performance, while positive workloads present challenges that motivate people to perform more actively.

An auditor can improve their ability to detect signs of fraud in financial statements and achieve high audit quality if workload is effectively managed (Lannai, 2024). Ardianingsih's (2013) findings, indicating that auditor performance is not negatively affected by the number of audit assignments, support this.

According to Ishak et al. (2015), workload—and how auditors and public accounting firms maintain professionalism during audits—has a positive effect on audit quality. Sari and Budiarta (2018) argue that auditors face difficulties completing audit duties when tasks are very complex, preventing them from forming appropriate conclusions. High job complexity demands creativity and thoughtful consideration, while low task complexity requires only minimal amounts of both.

Audit complexity is an individual's assessment of an audit activity's difficulty—a task may seem easy to some but hard to others. Audit complexity is arguably the most important factor because auditing faces many complicated problems. Jamilah et al. (2007) highlight three reasons for testing audit difficulty in a given scenario. First, audit complexity is believed to significantly affect auditor performance. Second, various decision-making activities, methods, and tools have been designed to help researchers understand auditing's peculiarities.

This study references earlier investigations by Ayu Julianti Panggabean (2020), whose results show that time budget pressure has no effect on audit quality, but professional care and auditor responsibility complexity do. Audit quality is simultaneously influenced by the complexity of auditor responsibilities, time constraints, and required professional care.

This study differs from previous research in focusing on auditors of public accounting firms in Makassar, South Sulawesi. Its purpose is to explore the relationships between workload, time constraints, audit complexity, and attitudes toward audit quality (Lopez & Peters, 2012). The research aims to provide practical input for public accounting firms regarding management of time and workload pressures to maintain audit quality. Academically, it enriches empirical evidence on determinants of audit quality within the regional Indonesian context, especially Makassar.

MATERIALS AND METHODS

This research was conducted at the Public Accounting Firm Auditor in Makassar. Questionnaires are distributed both online and directly to the Public Accounting office. A total of 10 Public Accounting Firms in Makassar were given questionnaires, each was given 5 sheets to fill in. Of the 50 questionnaires distributed, 40 people filled in the questionnaires. This research is field research, the author collected

primary data through questionnaires. Questionnaires are written questions used to obtain information from respondents in the sense of reports about their personality or things they know.

Since a questionnaire was used to collect data for this study, it is crucial that respondents answered the statements honestly. The author employs two sorts of data testing, namely the validity and reliability tests, to assess the severity of the respondents' responses in order for the research findings to accurately depict the actual scenario. This study is a verifier that seeks to ascertain the impact of workload, audit complexity, and time budget strain on audit quality based on his methodology.

This study examines the impact of workload, audit complexity, and time budget pressure on audit quality through survey research. The data came from primary data, which is data that was collected directly from people by having them complete questionnaires. The data used in this study came from responses provided by auditors employed by Makassar public accounting firms.

Three variables—time budget, pressure, workload, and audit complexity—were used in this investigation. The Likert Scale is used to rate each problem factor on a range of 1 to 5. Strongly Agree (SS), Agree (TS), Disagree (KS), Disagree (TS), and Strongly Disagree (STS) are the scores for the first five. The following is an explanation of these variables:

1. Audit Quality

Audit Quality is an auditor who can cause violations of the customer's accounting system driven by established audit criteria. Because consumers use audit results to inform decisions, the quality of audits is crucial in today's business. In this case, the three variables that affect audit quality are audit complexity, workload, and time budget pressure..

2. Time Budget Pressure (X1)

Time budget pressure is the strain an auditor feels when performing his duties because he has a limited amount of time to finish the task at hand and must finish the audit within the time allotted and determined by the audit firm. Currently, the pressure on budgets is problematic and will have an impact on the caliber of audits that are generated. The following are the indicators from the dimension of time budget pressure that were employed in this study, per Kelley, T., and L. Margheim (1990) in Ririn Choiriyah (2012):

- a. The auditor's comprehension of the time budget
- b. Auditor's duty for time budget
- c. The boss' evaluation of the job
- d. The distribution of audit fee
- e. Frequency of revisions

3. Workload (X2)

Workload is the result of the interaction between an employee's abilities and perceptions, as well as the demands of the duties performed at the workplace. Operationally, a workload is determined by elements like task demands and effort put out in completing the work (Ishak et al., 2015). William C. Boynton (2010) identified four indications of task preparation in this study, which are as follows:

- a. The quantity and variety of audit positions
- b. Task Completion Requirements
- c. Ample audit work; 4. A timeline for audit completion
- d. Audit Complexity (X3)

Task complexity refers to a task's several, distinct components or structures that are connected to one another and have varying degrees of complexity or difficulty, depending on the auditor's perspective. William C. Boynton (2010) identified four markers of task complexity preparedness in this study, which are as follows:

1. The task's degree of difficulty.
2. The task hierarchy.
3. An abundance of unrelated data.

4. A great deal of ambiguity exists.

RESULTS AND DISCUSSION

The primary data obtained and processed in this study is through a survey of 40 auditors of the Makassar Public Accounting Firm. The results of the hypothesis test are as follows:

Table 1.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.367a	.135	.063	8.385

a. Predictors: (Constant), *AuditComplexity*, *TimeBudgetPressure*, *Workload*

Source: SPSS data analysis results (2024)

The R2 value shows a value of 13.5% which shows that the variables *Time Budget Pressure*, *WorkLoad* and *Audit Complexity* have an influence of only 13.5% on Audit Quality and the rest may be influenced by other variables that are not carried out in this stud

Table 2. ANOVA Test Results

ANOVA						
	Model	Sum of Squares	Df	Mean Square	F	Mr.
1	Regression	394.791	3	131.597	1.872	.152b
	Residual	2531.109	36	70.309		
	Total	2925.900	39			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), *AuditComplexity*, *TimeBudgetPressure*, *Workload*

Source: SPSS data analysis results (2024)

A significance value of $0.152 > 0.05$ was obtained, which means that there is no relationship between the variables of *Time Budget Pressure*, *WorkLoad* and *Audit Complexity* with Audit Quality

Table 3. Regression Analysis Results

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Mr.
1	(Constant)	13.158	8.161		1.612	.116
	<i>TimeBudgetPressure</i>	-.194	.270	-.119	-.721	.475
	<i>Workload</i>	.344	.207	.335	1.657	.106
	<i>AuditComplexity</i>	.089	.374	.050	.237	.814

a. Dependent Variable: Kualitas Audit

Source: SPSS data analysis results (2024)

Based on the results of the regression test, it was shown that the Sig Value of >0.05 in the variables *Time Budget Pressure*, *Wordload* and *Audit Complexity* had no effect on Audit Qualit

1. Hypothesis 1: The Effect of *Time Budget Pressure* on Audit Quality

The influence of *Time Budget Pressure* experience only affects 13.5% may be influenced by other variables. No significant effect. Partially, the effect of *Time Budget Pressure* does not significantly affect audit quality

2. Hypothesis 2: Effect of *Workload* on audit quality

The influence of *Workload* is only 13.5% may be influenced by other variables. No significant effect. Partially the effect of *Workload* does not significantly affect audit quality

3. Hypothesis 3: The Effect of *Audit Complexity* on Audit Quality

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The influence of *Audit Complexity* only affects 13.5 may be influenced by other variables. It has a significant effect. Partially, the influence of *Audit Complexity* does not significantly affect audit quality

Based on the hypothesis test results, which indicate that audit complexity, workload, and time budget pressure have no bearing on audit quality, it can be said that the study's hypothesis is supported. This study is in line with the research conducted by Ria Setyani stating that the time budget pressure variable has no effect on audit quality.

According to Susmiyanti's research findings, audit quality is significantly impacted by time budget pressure. Ria Setyani and Ayu Julianti Panggabean, however, came to the conclusion that the audit quality was unaffected by the time budget pressure variable. Regarding the workload variable, it is not consistent with the findings of Ishak et al.'s research Sukirman et al., (2019) which indicates that workload positively impacts audit quality. Specifically, the study examines how an auditor and a public accounting firm uphold their professionalism while conducting audits and enhance the caliber of audits that are released. Sari and Budiarta believe that auditors will encounter challenges in accomplishing audit assignments when presented with very complicated tasks (Samagaio et al., 2025; Tinyanse et al., 2025).

The influence of Time Budget Pressure on audit quality. The R2 value shows a value of 13.5%, which shows that the Time Budget Pressure, WorkLoad and Audit Complexity variables have an influence of only 13.5% on Audit Quality and the remainder may be influenced by other variables which were not carried out in this research.

Based on the ANOVA table, a significance value of $0.152 > 0.05$ is obtained, which means that there is no relationship between the variables Time Budget Pressure, WorkLoad and Audit Complexity with Audit Quality. Time budget pressure does not affect audit quality, in this case the auditor considers that the audit assignment is not a burden but is an absolute decision from the superior and is used as an indicator of performance assessment from the superior, the auditor completes the audit task does not depend on the audit fee given, the auditor is given the opportunity submit a time budget for completing the audit report (Wang et al., 2024). Workload also does not affect audit quality, where auditors can complete audit work at the same time with various types of work given, they are used to completing audits quickly and precisely and within the specified time. Audit complexity also has no effect on audit quality. Auditors do not experience difficulties with the complexity of the tasks given, they can complete the work with the structure of the tasks and the level of clarity of the information provided. Based on the results of the regression test, it shows that the Sig value >0.05 for the Time Budget Pressure, Wordload and Audit Complexity variables has no influence on Audit Quality So partially the influence of Time Budget Pressure, Wordload and Audit Complexity does not significantly influence audit quality.

CONCLUSION

The conclusion of this study indicates that time budget pressure, workload, and audit complexity do not have a significant impact on audit quality among auditors in public accounting firms in Makassar. Although these three variables contribute 13.5% to audit quality, statistical analysis reveals no significant relationship between them, with significance values exceeding 0.05. This suggests that other factors not examined in this study may have a greater influence on audit quality. Auditors appear to effectively complete their tasks despite facing time pressure and complexity, indicating that their professionalism and experience play a crucial role in maintaining audit quality standards. In light of these results, it is recommended that public accounting firms continue to foster auditor professionalism through ongoing training and ethical reinforcement. Future research should explore other determinants of audit quality, such as auditor independence, professional skepticism, ethical climate, and the role of information technology. Additionally, regulatory and professional bodies may consider these insights

when evaluating audit standards related to time allocation and workload management to further support consistent audit quality.

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