PKN Jurnal Pajak dan Keuangan Negara

ANALYSIS OF FACTORS AFFECTING INTERNAL AUDIT QUALITY WITH AN UNDERSTANDING OF INFORMATION SYSTEMS AS MODERATION VARIABLES

Rizki Parid Adam
Trisakti University

Correspondence Address: rizkifarid48@gmail.com

ARTICLE INFORMATION
Received First
[29 11 2022]

Accepted
[07 01 2023]

KEYWORDS:
Auditor competence, Quality of internal audit, Time budget pressure, Understanding of information systems.

JEL CLASSIFICATION:
M42

ABSTRACT
This study aims to examine and analyze the relationship between time budget pressure and auditor competence on the quality of internal audit with an understanding of information systems as a moderating variable at the ministry of finance inspectorate. The method used in this study is a comparative causal research method which aims to determine the causal relationship of the independent variables, namely time budget pressure and auditor competence with the dependent variable, namely the quality of internal audit with the moderating variable understanding of information systems. The research population was 374 people with a sample of 87 people who were determined by purposive sampling technique. Data collection techniques using a questionnaire. Based on hypothesis testing, budget pressure has a positive but not significant effect on the quality of internal audits and auditor competence has a significant positive effect on audit quality. an understanding of the information system as a moderating variable cannot weaken the influence of the budgetary pressure variable on the quality of internal audit and an understanding of the information system as a moderating variable cannot strengthen the influence of auditor competence on the quality of internal audit.

.

1. INTRODUCTION

Along with the rapid development of digital in the current era, public demands for transparency and accountability are increasing for the sake of realizing good governance in Indonesia. Based on data from (Transparency International Corruption, 2020) in the Corruption Perception Index (CPI) Indonesia is ranked 102nd with a score of 37 in 2020, there has been a decrease of 3 points from 2019. According to this data, the decline is due to a special relationship between business people and servants public in carrying out business processes.

The COVID-19 pandemic that hit Indonesia has created new problems and serious challenges in the economic and health sectors. Under these conditions, Law Number 2 of 2020 was issued concerning the handling of the COVID-19 pandemic and national economic recovery (PC-PEN). Summary of audit results of the Audit Board of the Republic of Indonesia PC-PEN Semester 2 in the form of a Summary of Examination Results (IHPS-II), there were 2,843 problems contained in 2,170 findings with a total state loss of IDR 2.94 trillion. The results included 1,241 problems of inefficiency, inefficiency, and ineffectiveness, 887 problems of weak internal control systems, and 715 problems of non-compliance with applicable laws and procedures.

Based on these data, it can be interpreted that the weaknesses of the internal control system in the management of state finances should be of more concern to the internal auditors who carry out the supervisory role and function. Auditors are given full trust by users of financial statements in providing information in the form of reports and opinions on audits carried out so that the quality of audits carried out must meet the provisions of auditing standards. The reliability of financial reports in making decisions can be reflected in the high quality of audits produced by the auditors. The Inspectorate General of the Ministry of Finance as the supervisor of the PC-PEN program must improve the internal control system by implementing information technology and increasing the capabilities of internal auditors. This has been stated in Government Regulation Number 60 of 2008 which states that strengthening the effectiveness of the internal control system is the responsibility of the Government's Internal Supervisory Apparatus.

Limited resources can lead to pressure on the time budget, namely the emergence of pressure as a result of the resources given for very limited assignments. These resources are the time needed and used by the auditor to carry out the audit (Sososutikno, 2003). During the COVID-19 pandemic, Efficiency policies and reductions in the official travel budget at the Inspectorate General of the Ministry of Finance may influence the auditor's audit time budget pressure. The pattern of work at home (work from home) and remote supervision carried out by the auditor also has the potential to influence the decrease in audit quality. This is by research (Hambali, 2017), which explains that time budget pressure hurts audit quality for BPK RI auditors.

Another important factor that determines a quality audit is the competence of the auditor. Rai (2008) in Ningrum (2017) state competence, namely the qualifications of an auditor needed to carry out an audit according to procedures. Auditors are required to have in-depth audit knowledge, good personal qualities, and special skills and expertise according to the field under their supervision. Research (Sukesi, 2019) explains that the competence of the auditor has a positive influence on audit quality. Changes in work patterns and developments in digitalization in carrying out audit procedures require auditors to improve their information technology competencies.

The complexity of audit activities will be reduced by determining appropriate audit procedures with the help of understanding information systems, increasing professional skills, limited time budget pressure will be reduced and helping inexperienced auditors (Yudha et al., 2017). Computer-assisted audit techniques are computerized programs that function to simplify audit work (Romney, 2014). Research conducted by research (Deviani and Badera, 2017) and (Yudha et al., 2017) state that information systems can moderate the effect of time budget pressure on audit quality. Research (Yuliyanti & Hanifah, 2018) shows that high audit quality comes from a moderate understanding of information systems in auditor competence.

The development of this research was previously carried out by (Meidawati & Assidiqi, 2019) who stated that time budget pressure and competence had a positive effect on audit quality at Public Accounting Firms (KAP) in Semarang City. The difference in this research lies in the object of research, namely government internal auditors at the Inspectorate General of the Ministry of Finance which produced audit quality during the COVID-19 pandemic. This study also included an understanding of information systems as a moderating variable.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Attribution Theory

Heider's (1958) attribution theory is a theory that discusses a person's behavior which is determined by (1) internal factors such as nature, character, and attitudes, and (2) external factors such as certain circumstances that affect individual behavior. Attribution theory describes a person's response to an event, predicting a person's actions under certain conditions.

According to Luthans (2005), a person's behavior is caused by two factors, namely (1) dispositional attributions such as personality, ability, and motivation, and (2) situational attributions such as

social conditions, environmental conditions, and regulations that apply.

Government auditors in carrying out audit programs are influenced by two factors, namely situational and personal, where the first factor is related to the skills and characteristics of the auditor, and the second factor is being able to manage the situation in their environment, namely being able to meet the target of audit quality performance by the auditor.

Internal Auditing

Internal audit is an activity that is free from outside influence to assure adequate assurance and consultation, an activity made to add organizational value and improve operational activities (The Institute of Internal Auditors). Internal audits are carried out by organizations to achieve objectives that focus on dealing with assessing and improving the adequacy of the organization's governance, control, and risk management processes.

Audit Quality

Audit quality is the combined probability that the auditor finds violations of the client's accounting system and reports those violations DeAngelo (1981). The possibility of finding fraud is based on the auditor's ability in the technical field, basic operational standards in auditing, sampling, etc., while the possibility of reporting violations depends on the independence of the auditor. Audit quality can be assessed from the assurance provided by the auditor that material misstatements and fraud are not contained in the financial statements (Watkins et al., 2004).

Time Budget Pressure

Time budget pressure is a condition in which an auditor is required to perform efficiently on a time budget that has been designed or imposes strict time budget deadlines so that auditors often work on deadlines (Shintya et al., 2016). Therefore, every accounting firm needs to design a time budget for each audit activity. The audit time budget is useful so that there are no delays in the audit report. The delay in the audit report is the time interval from the end of accounting records in one period until the audit report is published (Juwita et al., 2020). DeZoort and Lord (1997) explained that when feeling pressure on the time budget, the auditor will respond to one of the following two things: (i) Functional, namely auditor behavior that maximizes the best time to work better. (ii) Dysfunctional, namely the auditor's behavior that makes the quality of his work decrease.

Auditor Competency

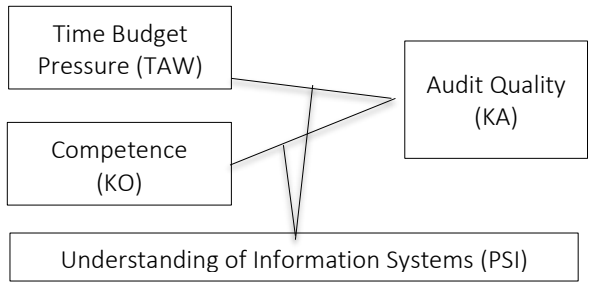
Auditors are required to have competency in auditing and accounting either through formal education or continuing professional training and education. De Angelo (2001), states that competence can be divided into three perspectives, namely: Individual Auditor Competence, such as audit knowledge; Audit Team Competency, such as cooperation between team members and clients; and Competence from an Entity Perspective, such as auditor resource management.

In general, the competence of auditors is reflected in their formal and informal education and experience, namely the length of their career in auditing (Arens et. al., 2017: 105).

Understanding of Information Systems

The information system is a system that provides information for decision-making/policy and activity performance from a combination of people, information technology, and organized procedures, or information systems. Information technology is defined as a combination of information technology and user technology activities that support operations and management (McLeod and Schell, 2011). An understanding of the information system by the auditor will speed up the implementation of the audit and a quality audit report can be produced. The complexity of the auditor's task will be reduced by determining appropriate audit procedures with an understanding of information systems as the main tool (Bierstaker et al., 2001).

Figure 1 Research Thinking Framework



Source: processed data

Hypothesis Development

According to DeZoort and Lord (1997), time budget pressure is related to time constraints that occur or arise in audit assignments caused by limited (time) resources that can be allocated to conduct audits. In conditions where auditors experience time-budget pressure in completing their audit work, they still have to improve or maintain audit quality because time-budget pressures are things that cannot be avoided in carrying out their duties and responsibilities to the organization (Yuliyanti and Hanifah, 2018). However, usually under pressure regarding time budgets and new work patterns during the Covid-19 pandemic experienced by auditors, this will lead to dysfunctional behavior, namely ignoring audit procedures that are considered less important and reducing compliance. The results of the study (Ahmad et al., 2020) explain that the higher the audit time budget pressure will affect the decrease in audit quality. This research is also in line with the results of research conducted by (Putri, 2020), (Broberg et al., 2017), and Mulyadi et al. (2020). However, the results of this study are not by research conducted by Meidawati and Assidiqi (2019), Yulianti and Hanifah

(2018), and Yudha et al. (2017). Based on this description, the hypothesis can be formulated:

H_1: Time budget pressure has a negative effect on internal audit quality.

Competence is the expertise of an auditor obtained from knowledge and training. Every auditor must meet certain requirements to become an auditor. The general auditing standards issued by AAIPI state that an internal auditor is required to have sufficient professional competence and rigor to support a good audit process. Fraud and irregularities can be identified properly by auditors who have strong basic knowledge in the field of accounting and auditing. In addition, auditors are also required to have sufficient experience in auditing work, special expertise, and good personal qualities, so that the resulting audit quality will be further improved. This is reinforced by the results of research conducted by Sukesi (2019), (Arisanti et al., 2019), (Sari et al. 2021), Kertarajasa et al. (2019), Yulianti and Hanifah (2018), and (Sari and Lestari, 2018) which show that competency has a positive effect on audit quality.

H_2: Auditor competence has a positive effect on internal audit quality

The pressure experienced by the auditor due to time constraints and high task complexity will give rise to its motivation to speed up and time efficiency in completing its tasks while still paying attention to the quality of the audit. Understanding information systems is very useful for auditors in reducing the negative impact of time budget pressures. Then, understanding information systems will also help the auditor make procedures computerized system which will reduce task complexity. Understanding information systems helps the auditor speed up the audit and shorten the time so that a higher-quality audit report can be produced (Bierstaker et al., 2001). Research conducted by Deviani and Badera (2017) and Yudha et al. (2017) explains that increased audit quality is obtained from a strong relationship between understanding information systems and time budget pressure. However, the results of this study are not in line with the research conducted by Yuliyanti and Hanifah (2018). Based on this description, the hypothesis can be formulated:

H_3: Understanding of Information Systems weakens the impact of time budget pressure

According to SPAP (2011), an audit must be carried out with the technical expertise possessed by the auditor. The quality of a personal auditor must be qualified, knowledgeable, experienced, and able to explain errors in financial reports. Auditors who understand the use of information technology and the control environment for information technology will assist in presenting audit reports more quickly, precisely, and reliably. The auditor's understanding of information systems will help time efficiency audit work so that the resulting audit report will be of higher quality. An understanding of the information systems performed by the auditor will also be useful in determining audit procedures that can reduce task complexity and produce quality audit reports (Wijaya & Yulyona, 2017). In line with research conducted by Yulianti and Hanifah (2018), it shows that high audit quality comes from a moderate understanding of information systems in auditor competence. But these results contradict the results (Arisanti et al., 2019). Based on this description, the hypothesis can be formulated:

H_4: Understanding of Information Systems strengthens the effect of auditor competence on audit quality.

3. RESEARCH METHODS

Descriptive Statistics Test

The descriptive statistical analysis aims to reveal the characteristics of each individual or object of analysis, to be able to describe data information that can be understood in various ways such as by presenting data with tables and graphs.

Data Quality Test

Testing the quality of data is an important step and is required in research that uses a questionnaire instrument, aiming to test the correctness of the data obtained. This test consists of validity and reliability tests.

A. Validity test

The validity test aims to ensure that the questionnaire used reflects something that will be measured. The result of the calculation operation is called r count, then it is compared with the r table numbers, with the following criteria: If r count > r table, then the statement is valid; If r count <r table, then the statement is invalid.

B. Reliability Test

The reliability test reflects the consistent level of reliability of the questionnaire by calculating Cronbach Alpha (α) with the following conditions: If the results are $\alpha \geq 0.60$, then the variable is declared reliable; If the result $\alpha \leq 0.60$, then the variable is declared unreliable.

Classic Assumption Test

The classical assumption test is a requirement that must be met by a regression model so that the relevance of using the regression model is used as a predictive analysis. The method used in this study is Ordinary Least Square where if we use this method to answer the problem then several assumptions must be met or commonly called the classical assumption test, which consists of normality, multicollinearity, and heteroscedasticity tests.

Moderation Regression Models

The data collected in this study was then processed and tested. The analysis model of this study in the form of a Moderated Regression Analysis equation is as follows in table 2.2:

$KA = \alpha + \beta_1 TAW + \beta_2 KOM + \beta_3 PSI + \beta_4 TAW*PSI + \beta_5 KOM*PSI + Ɛ$

Information:

KA = Audit Quality

A = Constant

β1-5 = Regression Coefficient
TAW = Time Budget Pressure
KOM = Competence
PSI = Understanding of Information Systems
Ɛ = Error Rate

Hypothesis test

Hypothesis testing consists of:

F-Test

The F test shows the significance of the effect of the dependent variable. The criteria for testing and concluding the F test are:

a. if Sig. < 0.05, means a significant effect;
b. if Sig. > 0.05, means no significant effect.

T-Test

The t-statistical test aims to test the significance of the constants of each independent variable with the decision provisions:

a. if Sig. > 0.05, then the hypothesis is rejected, meaning it has no effect;
b. if Sig. <0.05, then the hypothesis is accepted, meaning it has an influence.

Determination Coefficient Test

The R_2 test is used to see whether or not the influence of the independent variables explains the variation of the dependent variable. The value of R2 is between $0 < R_2 < 1$ provided that:

a. if the value of R_2 is small, it means that it can only explain limited;
b. if the value of R_2 is large, it means that it can provide almost all the information.

4. RESEARCH RESULT

Overview of Research Data

In this study, the research object was the auditors of the Inspectorate General of the Ministry of Finance with a total of 374 auditors, so according to Slovin's theory, a minimum number of research samples of 79 auditors would be obtained. Researchers can only obtain as many as 87 questionnaires which can be returned and can be processed according to the instructions for filling out the questionnaire.

Description of Research Respondents.

Based on the resulting data obtained using Excel data processing software, it is known that the description of the respondents can be concluded, namely data on gender, education, and years of service. Of the total number of respondents who filled out the complete questionnaire, 59 were male and 21 were female. There were 18 respondents with a D-III education, 47 respondents with a D-IV/S1 education, 14 respondents with a Master's degree, and 1 respondent with a Doctoral degree. Most of the respondents to the Inspectorate General of the Ministry of Finance had a working period of 0 to. 5 years totaling 13 people, 35 people with a working period of 5 s.d. 10 years, and 22 people with 10 to 10 years of service. 20 years, and 10 people with more than 20 years of service.

Data analysis

The results of data analysis in this study are as follows:

Table 1
Descriptive Analysis Results

Var	N	Min	Max	Mean	Indeks	Std. Dev.
TA	87	12	37	20.44	2,555	5.508
KO	87	29	45	40.62	4,513	4.478
PSI	87	11	25	21.92	4,384	3.359
KA	87	44	55	51.76	4,705	3.622

Source: processed data

Data Quality Test

A. Validity Test

This test is carried out with the criteria said to be valid if the value of r count> r table. The r table value with n = 87 and a confidence level of 0.05 is 0.2084. In this study, the data were processed using SPSS version 26. Based on the test results, the value of r calculated for each statement was greater than 0.2084 so it could be concluded that all statement items in the questionnaire were valid. In this study, data were processed using SPSS version 26.

B. Reliability Test

Based on the results of the reliability test, the Cronbach Alpha results were obtained for the variable Time Budget Pressure (0.783), Auditor Competence (0.905), Understanding of Information Systems (0.899), and Audit Quality (0.711). This value is greater than 0.06 so it is concluded that all variables are reliable. In this study, data were processed using SPSS version 26.

Classic assumption test

A. Normality Test

This test uses the Kolmogorov-Smirnov through the Exact significance value approach. The result of the test is 0.070. This value is greater than the alpha value of 5%, which is 0.05. By looking at these results it can be concluded that Ho is accepted and the 95% confidence level assumption of the normality distribution for the error variable is met.

B. Multicollinearity Test Results

The results of the multicollinearity test on the independent and moderating variables are the VIF Time Budget Pressure (1.151) and tolerance (0.869) values. Auditor competency VIF score (1,809) and tolerance (0.553). VIF value of understanding of Information Systems (1.640) and tolerance (0.610). The VIF value of all independent and moderating variables is less than 10 and tolerance is more than 0.10, it can be concluded that there is no multicollinearity.

C. Heteroscedasticity Test

From the test results, the probability value (Sig) of the time budget pressure variable (X1) is 0.054, auditor

competence (X2) is 0.359, and Understanding of Information Systems (M) is 0.874. The results of the Glejser test to detect the occurrence of heteroscedasticity show a significance result above 0.05, so it can be concluded that the data does not occur heteroscedasticity.

Hypothesis test

The method used in this research is moderation regression. Moderated regression analysis (Moderated Regression Analysis) is a test conducted to explain the influence of the moderating variable (PSI) and whether it can strengthen or weaken the relationship between the independent variables time budget pressure (TAW) and Auditor Competence (KOM) with the dependent variable (Quality).

Table 2. Moderation Regression Analysis Test Results

Model	Unst Coeff		t	sig	result
	B	Std. Err			
Const.	30.091	4.814	6.250	0.000	
TAW	0.284	0.430	0.661	0.510	Rejected
KO	0.448	0.207	2.165	0.033	Accepted
TAW-PSI	-0.012	0.018	-0.633	0.528	Rejected
KO-PSI	0.003	0.009	0.358	0.722	Rejected

a. Regression Fstat 9.714, Sig. 0,000.

b. R Square 0.322, Adjusted R Square 0.288.

c. Y = Audit quality

Source: Processed Data (SPSS 26)

Berdasarkan tabel 2 dapat dilihat koefisien untuk persamaan regresi dari penelitian ini, yang dapat disusun dalam persamaan matematis sebagai berikut:

Quality = Y= 30.091+0.284TAW + 0.448KO – 0.012TAW*PSI + 0.003KOM*PSI + ε

A constant value of 30.091 means that if all independent variables and moderating variables are worth 0 then the value of the Audit Quality variable is 30.091. The value of the regression coefficient (β1-4), namely time budget pressure (β1) is 0.284, meaning that every time budget pressure (β1) increases by one unit, audit quality will increase by 0.284 units. The regression coefficient for auditor competence (β2) is 0.448, meaning that for every increase in auditor competence (β2) by one unit, audit quality will increase by 0.448 units. The regression coefficient of time budget pressure moderated by an understanding of information systems (β3) is (-0.012), meaning that for each increase in time budget pressure moderated by an understanding of information systems (β3) by one unit, the quality will decrease by 0.012 units. The regression coefficient of auditor competence moderated by an understanding of information systems (β4) is 0.003, meaning that every increase in auditor competence moderated by an understanding of information systems (β4) is one unit, then the quality will increase by 0.012 units.

F-Test

From table 2 it can be concluded that the regression model shows a value of Sig. of 0.000, the value of Sig. is smaller than 0.5, which can explain that the independent and moderating variables can jointly affect the dependent variable.

T-test

The significance value of the t-test for the time budget pressure variable is 0.510 indicating that the time budget pressure variable does not influence the dependent variable of audit quality.

The significance value of the t-test for the auditor's competency variable shows a significant number of 0.033 (greater than 0.05) proving that the results of this study support the second hypothesis.

The moderating coefficient value between time budget pressure and understanding of information systems is -0.012. This shows that each interaction of time budget pressure with an understanding of information systems increases by one unit will result in a decrease in audit quality of 0.012. The significance value of the t-test variable time budget pressure with an understanding of information systems is 0.528 indicating that understanding of information systems does not moderate the effect of time budget pressure on audit quality.

The coefficient of moderation between auditor competence and understanding of information systems is 0.003. This shows that each interaction of time budget pressure with an understanding of information systems increases by one unit will increase audit quality of 0.003. The significance value of the t-test of the auditor's competency variable with an understanding of information systems is 0.722 indicating that an understanding of information systems does not moderate the effect of an auditor's competence on audit quality.

Determination Coefficient Test

Based on table 2 above it is known that the Adjusted R-Square value is 0.288 or 28.8%. This shows that the variables of time budget pressure, auditor competency, time budget pressure which are moderated by an understanding of information systems and moderated competence of auditors by understanding information systems only explain 28.8% of the variance of audit quality and the remaining 71.2% is influenced by variables other than research.

Discussion

The Effect of Time Budget Pressure on Audit Quality

The results of this study indicate that the constraints and new work patterns faced by auditors during the Covid-19 pandemic did not cause auditors to experience negative pressure but instead became a form of positive pressure although they did not affect audit quality. The Government of Indonesia's Internal Audit Standards (SAIPI) require that APIP Leaders must prepare strategic plans and annual internal audit activity plans with priority on activities that have the greatest risk and in line with APIP objectives, the Ministry of Finance's Inspectorate General's auditors can deal with pressure well when carrying out tasks, such as limited resource constraints in completing

work, namely the time given to complete work is getting less. The results of this study are in line with the research by Lestari et al. (2020). However, this research is not by previous research conducted by Ahmad et al, (2020), Putri (2020), Broberg et al. (2017), and Mulyadi et al. (2020).

The Effect of Auditor Competence on the Quality of Audit Results

The results of this study can be concluded that the higher the competence of an auditor, the better the quality of the audit. Auditors must have general standards of knowledge, skills, and experience in the field of auditing to carry out their profession concerning established procedures. Therefore, the higher the education and experience of an auditor, the wider the auditor can work professionally. Decree of the Inspector General Number KEP-40/IJ/2019 concerning Competency Standards for Functional Auditor Positions in the Inspectorate General's Environment, explains that the auditor of the Inspectorate General in carrying out his work must have basic competence, professional competence, and special expertise. The results of this study are in line with Sukesi's research (2019), Arisanti et al. (2019), Sari et al. (2021), Kertarajasa et al. (2019), Yulianti and Hanifah (2018), and Sari and Lestari (2018).

The Effect of Time Budget Pressure With Moderation of Information System Understanding on Audit Quality

Understanding information systems weaken time budget pressure with negative results but not significant. This means that an understanding of information systems will not help the auditor to produce a quality audit report amidst the limited time available. Understanding information systems only help to shorten auditing time and in selecting the right audit procedures. So it can be concluded that the information system only facilitates the execution of audit tasks carried out by the auditor, one of which is to shorten processing time. This research is not in line with the results of research by Deviani and Badera (2017) and Yudha et al. (2017). However, this research is by that conducted by Hajering et al, (2019) and Yuliyanti and Hanifah (2018).

Effect of Auditor Competence With Moderation of Understanding of Information Systems on Audit Quality

Understanding information systems does not moderate the relationship between competence and audit quality. The competence of the auditor has been able to produce a quality audit. The existence of an understanding of information systems in addition to the competencies that are already owned by the auditor, will not greatly affect the quality of the audit. These results are in line with research by Arisanti et al. (2019). On the contrary, the results of this study contradict the results of research by Yulianti and Hanifah (2018). the standard of competency that has been set by the Ministry of Finance's Inspectorate General is already high to support the quality of the resulting audit.

5. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the analysis that has been done, it can be concluded that time budget pressure has no effect on internal audit quality, auditor competence has an effect on internal audit quality, understanding of information systems cannot moderate the effect of time budget pressure on internal audit quality, and understanding of the system information can moderate the effect of competence on internal audit quality.

Based on the research results that have been obtained, it is hoped that further research can add other variables related to audit quality such as professional ethical sensitivity, professional skepticism, and auditor experience. Then the next research can also increase the number of respondents so that the research results can be more representative representing the population in the entity studied.

6. IMPLICATIONS AND LIMITATIONS

This study has limitations that can be improved by further studies. The limitations of the answers given by the respondents did not show the actual situation. The questionnaires distributed were not too high but quite adequate, considering that the respondents were generally very busy with government affairs which took up so much time and energy due to the Covid-19 pandemic. The sample in this study only examines research objects that are limited to the Inspectorate General of the Ministry of Finance or one government agency, so it cannot generalize problems to several other government agencies in Indonesia regarding audit quality.

REFERENCES

Ahmad Hamzah, Hajering, Muslim, dan A. (2020). *Pengaruh Tekanan Anggaran Waktu Dan Fee Audit Terhadap Kualitas Audit Dimoderasi Kecerdasan Emosional*. 87–101.

Arisanti, L. R., Susbiyani, A., & Martiana, N. (2019). *Pengaruh Kompetensi, Time Budget Pressure, dan Kompleksitas Audit Terhadap Kualitas Audit dengan Pemahaman Sistem Informasi Sebagai Variabel Moderasi*. *3*(4), 487–494.

Broberg, P., Tagesson, T., Argento, D., Gyllengahm, N., & Mårtensson, O. (2017). Explaining the influence of time budget pressure on audit quality in Sweden. *Journal of Management and Governance*, *21*(2), 331–350. https://doi.org/10.1007/s10997-016-9346-4

Deviani Trisna dan Badera I Dewa Nyoman. (2017). Sistem Informasi Sebagai Pemoderasi Pengaruh Kompleksitas Audit Dan Time Budget Pressure Terhadap Kualitas Audit. *E-Jurnal Akuntansi*, *2017*(1), 1171–1201.

Hambali. (2017). Pengaruh Tekanan Anggaran Waktu, Pelatihan Teknis Dan Supervisi Terhadap Kualitas Audit Bpk (Studi Kasus Pada Badan Pemeriksa Keuangan Perwakilan provinsi NTB). *Jurnal*

Tambora, *2*(3), 1–6.

Juwita, R., Sutrisno, T., & Hariadi, B. (2020). *Influence of audit committee and internal audit on audit report lag : Size of a public accounting firm as a moderating variable*. Research in Business & Social Science *9*(1), 137–142.

Meidawati, N., & Assidiqi, A. (2019). The influences of audit fees, competence, independence, auditor ethics, and time budget pressure on audit quality. *Jurnal Akuntansi & Auditing Indonesia*, *23*(2), 117–128. https://doi.org/10.20885/jaai.vol23.iss2.art6

Putri, D. A. (2020). Pengaruh Pengalaman Auditor Dan Time Budget Pressure Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi. *Jurnal Magister Akuntansi Trisakti*, *7*(1), 85. https://doi.org/10.25105/jmat.v7i1.6492

Sari, E. N., & Lestari, S. (2018). Pengaruh kompetensi dan time budget pressure terhadap kualitas audit pada BPK RI Perwakilan Provinsi Sumatera Utara. *Jurnal Riset Akuntansi Dan Keuangan*, *6*(1), 81–92. https://doi.org/10.17509/jrak.v6i1.11280

Shintya, A., Nuryatno, M., & Oktaviani, A. A. (2016). Pengaruh Kompetensi, independensi, dan Tekanan Anggaran Waktu Terhadap Kualitas Audit. *Seminar Nasional Cendekiawan 2016*, 1–19.

Sososutikno, C. (2003). Hubungan Tekanan Anggaran Waktu dengan Perilaku Disfungsional serta Pengaruhnya terhadap Kualitas Audit. *Simposium Nasional Akuntansi VI Surabaya*, *6*, 1–7.

Sukesi, S. (2019). Pengalaman Audit Aparat Pengawasan Intern Pemerintah Terhadap Kualitas Audit Internal. *Jurnal Magister Akuntansi Trisakti*, *6*(1), 95–120.

Wijaya, I. A., & Yulyona, M. T. (2017). International Journal of Economics and Financial Issues Does Complexity Audit Task, Time Deadline Pressure, Obedience Pressure, and Information System Expertise Improve Audit Quality? *International Journal of Economics and Financial Issues*, *7*(3), 398–403. http: www.econjournals.com

Yudha, P. A., Sujana, E., & Purnamawati, I. G. A. (2017). Pengaruh Kompleksitas Audit, Due Professional Care, Tekanan Anggaran Waktu, dan Pengalaman Auditor terhadap Kualitas Audit dengan Variabel Moderasi Pemahaman terhadap Sistem Informasi (Studi Empiris pada Auditor KAP di Bali). *E-Journal S1 Ak Universitas Pendidikan Ganesha*, *2*(8), 1–12.

Yuliyanti, Y. S., & Hanifah, I. A. (2018). Pengaruh kompetensi auditor, tekanan anggaran waktu, dan kompleksitas audit terhadap kualitas audit dengan pemahaman sistem informasi sebagai variabel moderating (studi empiris pada Inspektorat Daerah se Provinsi Banten). *Jurnal Riset Akuntansi Tirtayasa*, *03*(02), 257–272. https://doi.org/10.48181/jratirtayasa.v3i2.5501

Bierstaker, James L. et.al. 2001. The Impact of Information Technology on The Audit Process: an assessment of the state of the art and implication for the future. University of Massachusetts-Boston, Boston, Massachusetts, USA.