

## **Effects on Auditors' Behavioral Factors on Audit Quality**

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**ABSTRACT: Purpose** – The relation of role conflict, work-family conflict, time pressure, auditor turnover intention, to reduced audit quality behaviors were the intended outcomes of this research.

**Design/methodology/approach** – The study was carried out using a quantitative technique. Primary data was obtained from auditors in Jakarta, Indonesia, who had worked for accounting companies for at least three years. The questionnaires were sent to these individuals. The study uses 267 participants as a sample and employs structural equation modelling (SEM) in AMOS Software for hypothesis testing.

**Findings** - In this study, we found that all four of these behavioral characteristics had a substantial impact on the likelihood that audit quality would suffer. The research contributes to literature by emphasizing internal organizational stressors and their psychological implications on auditor performance.

**Originality/Value** – The main difference between this research and previous research lies in theoretical basis, where in most previous audit quality research used agency theory or signaling theory, while in this research uses motivation theory and its several derivative theories.

**KEYWORDS:** Time pressure, role conflict, work-family conflict, reduced audit quality behaviors

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### **I. INTRODUCTION**

When comparing the current state of affairs with the ideal state of affairs, audit quality serves as an assurance function. Professionalism, independence, compliance with auditing standards, competent and sufficient evidence, and completion of all audit procedures stages are essential for an auditor to produce a high-quality audit report (Francis and Yu, 2009; Neri and Russo, 2014). Quality of audits is defined as the likelihood that auditors will discover and disclose accounting system errors, fraud, or irregularities that a client may have (DeAngelo, 1981). Because of the far-reaching effects on both the business and society at large, audit quality is crucial. Consequently, management's financial reports will be less fraught with ambiguity thanks to high-quality auditing.

Behavioral issues, such as the possibility that an auditor exhibits dysfunctional behavior that lowers audit quality, are inseparable from audit operations. All auditors engage in dysfunctional audit behavior when they carry out audit programs, which may have an indirect and direct impact on audit quality (Kelley and Margheim, 1990; Otley and Pierce, 1996a). Audit quality reduction behavior refers to auditor acts that directly impact audit quality. It may be seen as auditors intentionally lowering audit quality throughout implementation (Coram & Woodliff, 2003). A decline in audit quality refers to an auditor's activities taken during an engagement audit that weaken the reliability of the evidence gathered (Malone and Roberts, 1996). Because of the thoroughness of the audit evidence, the trustworthiness of the auditor's judgement on the client's financial reports is cast into question when this conduct affects the report audit's outcomes. Avoiding thorough research on accounting principles that clients use in financial report preparation and presentation, reducing the number of audit steps from what should be done, accepting inadequate explanations from clients, and prematurely terminating audit procedures are all behaviors that lower audit quality (Otley and Pierce, 1996a; Malone and Roberts, 1996; Coram and Woodliff, 2003). Donnelly et al. (2003), Radtke and Wayne (2004), Soobaroyen and Chengabroyan (2006), and Paino et al. (2014) all note that the practice of behavior decreasing audit quality is on the rise, which means that internal auditors' techniques of conducting audits are getting greater scrutiny. The public's faith in accountants may take a hit if auditors engage in practices that lower audit quality, which in turn lowers the credibility of audit

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reports (DeZoort and Lord, 1997). Publicist Arthur Andersen and the accounting profession were embroiled in the 2001 Enron and WorldCom prosecutions, the largest auditing scandal at the time. Due to the verdict on failure to audit its client's financial statements, PT Indosat, Tbk, Ernst & Young (EY) Indonesia's Purwantono, Suherman & Surja was fined US\$ 1 million (around Rp 13.3 billion) by the United States regulator at the beginning of 2017. The firm provides an unqualified opinion based on insufficient evidence, namely in the case of rental of more than 4,000 cellular towers. Then at the beginning of the second quarter of 2017, an accounting scandal occurred British Telecom, which is a multinational company in the UK. Fraud Accounting (fraud) occurred in one of its business lines in Italy and had an impact on the public accountant is Price Waterhouse Coopers (PWC), which is the office renowned public accountants in the world (Big-Four). PWC failed to detect fraud accounting that occurs in the British Telecom business line in Italy. The accounting carried out by British Telecom in Italy is actually relatively simple. However, many auditors fail to detect such fraud, namely committing inflation (increase) in company profits over several years by means of unreasonable through corrupt collaboration with company and service clients' finance.

The existence of the above phenomenon has motivated researchers' interest in conducting research on the behavior of auditors who take action reduction in audit quality. Apart from that, based on research results Previously, there were several factors that influenced reduction behavior audit quality, such as desire to change workplace (turnover intention), time constraints, tension between work and home responsibilities, and role confusion. The intention to quit an organization and seek employment elsewhere is reflected in the desire to change workplaces, also known as turnover intention. According to Robbins and Judge (2013), if a worker is unhappy with their job or the outcomes they've achieved, they may consider leaving the company. It takes time and money to train a new employee with experience and competence in auditing, and when staff depart KAP, it has a detrimental effect on quality and replaceability.

According to prior studies, people's levels of workplace stress are correlated with their desire to leave their current position (Fernet et al., 2010). Put another way, there is a correlation between auditor stress and employees' tendencies to seek for other employment opportunities. Also, many professionals in the public accounting industry would like to switch jobs. For example, 85% of auditors at big CPA firms want to leave, 45% at smaller firms without partners, and 23.9% at the new junior auditor level have just one to three years of experience (Snead and Harrell, 1991). There were still conflicting findings in the research on the topic of workplace transformation as it relates to quality reduction behavior audits. While one study by Donnelly et al. (2003) suggests a correlation between workplace change aspirations and actions taken to lower audit quality, another by Malone and Roberts (1996) demonstrated no such correlation.

Disappointing audit results could have their roots in the auditors' personalities (Donnelly, 2003). Beyond that, there are external or situational elements and internal aspects that contribute to auditor stress on the job (Bonner and Sprinkle, 2002). Time constraints, work-family conflicts, and role conflicts are the environmental variables that were examined in this research. The determination of audit fees and the evaluation of the auditor's performance are both time-sensitive processes. On occasion, nevertheless, the time allotted to the auditor does not correspond to the time really needed to complete the audit. Because of this, auditors may act in a way that lowers the quality of their audits. When auditors are under time constraints, they are less likely to do a thorough job (Margheim et al., 2005). Auditors are likely to compromise on audit quality due to the high time constraint they are under. The primary reason for the decrease was determined by Willett and Page (1996). Time constraints impact auditor performance and audit quality. Distributing Future Funds actions may detract from audit quality if audits are not timed correctly. Audit implementation effectiveness is affected by setting time objectives that are either too lengthy or too short.

Kermis and Mahapatra (1985), Kelley and Margheim (1990), and McNamara and Liyanarachchi (2008) all came to the same conclusion: auditors will act less ethically and with less dedication if they are under too much time pressure to complete their work (Diana et al, 2016). The study's findings indicate a strong correlation between time pressure and job stress, workplace dissatisfaction, and audit quality reduction actions. If auditors are under time constraints, they may skimp on document reviews, which brings one audit method down from its present, recognised level (Kelly and Margheim, 1990). Time pressure, auditor stress, and quality reduction behavior audit were not significantly related, according to Hirst (1983) and Moreno and Bhattacharjee (2003) (Mohd Nor, 2011; Svanberg and Ohman, 2016). This is because auditors with experience are able to deal with the time constraints that come with their job. Due to variances in working environment settings and auditors' methods of work, the findings of these investigations contradict those of Otley and Pierce (1996a).

The quest for work-life balance, there are too many factors that prevent work and family responsibilities from being balanced. When one person feels too much pressure to excel in one area to the detriment of their ability to excel in another, this is known as family workplace conflict (Greenhouse and Beutell, 1985). Given the challenges encountered, it is clear that this conflict will make it difficult for employees to do their jobs well. According to studies done by Boles et al. (1997) and Netemeyer et al. (1996), this will eventually lead to the employee wanting to switch jobs. Conflict between work and family life positively affects workplace change desire, according to their study (Pasewark and Viator, 2006; Blomme et al., 2010). Similarly, a person's

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performance on the job or their conduct in an audit setting may be impacted by the amount of friction between their personal life and their profession (Williams and Anderson, 1991; Lestari, 2015).

Auditors sometimes face the possibility of role conflict when doing their jobs. When an individual's expectations from inside and outside the organization are at odds with one another, role conflict is likely to occur (Tsai & Shis, 2005). Negative effects, such as elevated levels of stress at work, a desire to seek employment elsewhere, and a reduction in quality auditing, may result from role conflict within the person (Jackson and Scholer, 1985; Pasewark and Strawser, 1996). Consequently, auditor performance may be enhanced by finding a way to alleviate the tension that comes with disagreement, also known as role stress.

Low job satisfaction, poor performance, increased stress at work, and a strong desire to switch jobs are all negative outcomes that may be attributed to role conflict. Role conflict and ambiguity are associated with lower levels of job satisfaction and higher levels of desire to leave one's current position, according to research on role stress within the context of public accounting organizations (Gregson, 1992). In addition, Roberts et al. (1997) found that role conflict increases job stress, and Mohd Nor (2011) found that it substantially correlates with the behavior of diminishing audit quality. In the same way that role conflict reduces audit quality or has a negative effect on performance, according to Fried et al. (1998), research by Rebele and Michaels (1990), Fogarty et al. (2000), and Fisher (2001) found that role conflict does not impact audit quality improvement or particularly indicates that auditing behavior is reducing in quality. Furthermore, auditors' emotional well-being and productivity are negatively affected by role conflict, which may lead to tension, discomfort, and poor audit quality (Kahn et al., 1964; Jackson et al., Schuler, 1985).

Additional study is necessary since earlier studies on the topic of audit quality reduction behaviors had conflicting conclusions. This study differs from others that have examined auditors' stress in the workplace by include the work-family conflict variable in addition to time constraint and role conflict. One kind of conflict that auditors may encounter with their families is work-family conflict, which, if not resolved, may lead to stress in the auditor's work life. While other studies have focused on how auditors' stress at work lowers audit quality, the current study expands on that by finding that auditors' stress at work affects not just their behavior but also their desire to move workplaces. A desire to leave your current job may also emerge as a result.

## **II. LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT**

### **Motivation Theory**

Motivation theory was first introduced by Herzberg (1965) later known as motivation-hygiene theory (Herzberg, 1974). This theory known as the two-factor theory, where Herzberg identified two Factors that can influence performance are motivators and hygiene factors. Motivators are factors that can result in job satisfaction can improve performance. Meanwhile, hygiene factors are factors that can result in job dissatisfaction, such as technical quality, relationships interpersonal, physical working conditions, where if these factors are adequate, then this can result in dissatisfaction becoming increased performance. Motivation means giving a motive, or something (state) that can be done give rise to encouragement. Motivation can also be interpreted as a factor that encourage individuals to act in a certain way. In other words, Motivation is an encouragement that is regulated by goals that have been set by an organization. Factors that act as motivators for individuals is a success in completing work, recognition from superiors for the work that has been done, the responsibility of the individual, and the individual is willing to develop himself (Wong et al., 2010).

Work motivation is a state that influences the generation, direction, and maintenance of behavior connected to the work environment. When an employee believes that his efforts will result in the attainment of objectives and the receipt of worthwhile incentives that will fulfil his wants, we say that he is motivated. In an ideal work environment, workers would feel more at ease and motivated when there is clear and consistent communication between employees and their supervisors. In order to accomplish the set objectives, it is critical to foster a feeling of personal investment in the job via this communication. Whatever the degree of extrinsic motivation, the ability to motivate oneself is critical for meeting basic requirements. When comparing profiles with high levels of motivation across all dimensions, it is clear that the one with high levels of all motives yields superior evaluations in performance monitoring. An auditor's performance is affected by more than one element. There are a number of factors that can contribute to auditors' stress on the job, including a lack of relevant experience, an unpleasant work environment, and auditors' desires to either improve their working conditions or reduce the quality of their audits. What this means is that auditors' own motivations might lead them to be dissatisfied or inconvenienced with their job, and as a consequence, they may resort to engaging in behaviors that lower audit quality in an effort to alleviate these problems.

### **Expectancy Theory**

The power of an inclination to act is proportional to the degree of the expectation that a certain outcome would follow the action, according to Victor Vroom's (1964) expectancy theory (Robbins and Judge, 2013). Expectancy theory is based on three main assumptions. First, that everyone thinks that if they do certain things, they will get specific outcomes (expected results). This

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is their subjective belief in the likelihood that a certain outcome will be the result of their actions. Second, that every result has value or appeal to them. Third, that every outcome is related to how difficult it is to achieve that outcome. If one puts in the time and energy, they can do anything. A person's desire for and need for the outcomes of their job are two sides of the same coin, according to Vroom (1964), which is why people strive so hard to complete tasks. Put another way, if individuals are sure that their activities will get them closer to their objectives, they will be more driven to take those steps.

Hope (expectancy), value (valence), and connectivity (instrumentality) are the three pillars upon which expectation theory rests. An opportunity is considered likely to materialize as a result of one's actions or one's evaluation of the likelihood that one's efforts will yield the desired outcome. Value (valence) is the end outcome of actions that each person does because they find them motivating. A person's valence is determined by how far away they are from the anticipated reward. The connection, or instrumentality, is the belief held by the person that the most important consequence is the desire to accomplish outcomes in line with the objectives that have been established or to perform well and get rewards. Assumptions derived from expectation theory include people making decisions based on their talents, out of a set of options according to psychological factors. A decision that is shaped by how a person thinks and feels. An individual's automaticity on the job is not described by this idea. This is based on the individual's expectations that they can do a good job in their job, which will lead to rewards based on their efforts and their interest in those benefits. Hope, therefore, is the conviction that one's best efforts will yield superior outcomes.

A person's expectations may be shaped by their level of competence in the profession, the resources they have access to, the information they require, and the level of assistance they get. An auditor has a strong hope of completing the audit according to target predetermined time. Apart from that, auditors also want to produce audits quality so that the audit report can provide adequate information useful and trustworthy. Usually in carrying out audits, auditors often faced with a difficult situation, namely a very tight time target. Target time This tightness can cause pressure which will then give rise to stress. Of course, the stress expected by auditors is low to medium level stress. In facing this difficult situation, auditors can become even more strongly motivated hope to fulfill his wishes, namely completing all audit procedures accordingly predetermined targets and produce quality audit reports.

### **Attribution Theory**

Attribution theory was first proposed by Heider (1958), who argue that a person's behavior is determined by a combination of internal strength (ability or effort) and external strength (luck) and describes the process by which a person explains an experience person or an event he saw. Attribution provides relationships an event and its underlying causes, linking success or failure with factors that produce consequences. Weiner (1985) expanded Heider's research to create a theory of motivation and emotion. Weiner expressed that the results of success and failure drive search for attributional factors that cause it. These factors as a cause that brings about an individual's emotional reaction. Findings Weiner's research (1985), is that individuals tend to attribute results positive to dispositional factors, and these relate to the individual themselves, such as effort and ability. Meanwhile, negative results are attributed to situational factors such as duty and luck.

Another goal of attribution theory is to provide justifications for how we vary in our evaluations of other people based on the significance we attach to their actions (Robbins and Judge, 2013). Various underlying factors or motivations surely underlie an individual's behavior. According to Gibson et al. (1995), attribution theory offers several explanations for the reasons or causes. Both internal and external sources of excellent behavior may be evaluated according to this approach (Robbins and Judge, 2013). When we talk about things that come from within an individual, including their personality characteristics, self-perception, abilities, and motivation, we're talking about internal causes. Conditions in society, social ideals, chance, and societal perspectives are examples of external forces that impact behavior.

Attribution theory can be expressed as a tendency to prefer one type of behavior explanation than other types due to limited information to the situation (Gibson et al., 1995). The existence of bias in attribution theory (Robbins and Judge, 2013) namely the occurrence of fundamental attribution errors, where there is a tendency to underestimate external factors and the tendency of individuals to characterize their success by factors internal. Furthermore, this theory demonstrates that the reasons for future success or failure in completing tasks are the same as the causes of past success or failure.

### **Stress Theory**

According to Greenhaus and Parasuraman (1987), a person experiences stress when they are confronted with demands, limits, and possibilities that have meaningful but unclear consequences. Efforts to decrease and prevent excessive stress need an understanding of the signs of a stress reaction and the importance of stress identification. According to this view, there are two primary components of stress: the things that cause it and the effects it has on the body. Stress studies Conventional wisdom held that stress might be defined in one of three ways: as an event, an effect, or the link between the two (Weick, 1983; Beehr and

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Franz, 1987; Jex et al., 1992). A stimulus is any circumstance, whether internal or external, that causes a person to react in some way, whether it be physically or mentally (Greenhaus and Parasuraman, 1987; Jex et al., 1992). Another name for stimuli is stress factors. Individual strengths have an impact on a response, which is also known as strain (Jex et al., 1992; Greenhaus and Parasuraman, 1987). Put another way, a person's reaction is the result of what the outside world or incident has meant to them. When scientists employ this concept of stress, they're talking about how people react to their surroundings and how those surroundings affect them. According to Greenhaus and Parasuraman (1987), some researchers define stress based on the output of the responses. Stress, depending on its intensity, may either motivate or hinder productivity. The auditor's performance can suffer if they're under too much pressure. job environmental elements, linked to working circumstances, include things like job conflict, time pressure, and role stress, among others, and they all have a part in the development of stress. Aside from it, other variables An auditor's unique personality and work history contribute to his or her unique level of job stress (Newstrom and Davis, 1993). According to research (Gaertner and Ruhe, 1981; Campbell et al., 1988), auditors are under a lot of pressure. While an appropriate level of stress in an auditing setting can have beneficial outcomes like heightened concentration and productivity (Kelley and Seller, 1982; Cook and Kelley, 1988; McDaniel, 1990; DeZoort and Lord, 1997), the dangers of abnormal stress behavior can harm auditors and KAP (DeZoort and Lord, 1997). Due to this stress, auditor performance can decrease, as shown in a decrease in their ability to work effectively (McDaniel, 1990), a decrease in their ability to detect material misstatements (Otley and Pierce, 1996a), or auditors may engage in dysfunctional behavior that reduces audit quality (Alderman and Deitrick, 1982; Kelly and Margheim, 1990; Otley and Pierce, 1996b; Coram and Woodliff, 2003; Gundry and Liyanarachchi, 2007).

Auditors often work under high pressure and over long periods of time which is quite dense, this can certainly trigger auditors to behave deviate from the practice that should be carried out. Unsupportive situation in the workplace can create work stress that leads to negative impacts and dangerous for companies and individuals (Owen, 2006). To avoid audit practices like that, requires a personality who can controlling the auditor's behavior and supporting conditions creating comfort in work. The need to meet the hopes and requests of many people in the relevant environment, could create a potentially stressful situation (Kahn et al., 1964; Goolsby, 1992; Rustiarini, 2014). Working conditions The environment is not good, it has the potential to cause stress for you his employees. Stress is inevitable, and therefore, what is necessary is how to control stress so that it doesn't become excessive, because stress is high can lead to dissatisfaction at work, and ultimately can give rise to the desire to change places of work. The client's threatening tendencies the auditor will switch to another public accounting firm (KAP), if they do not agree with auditor's opinion (Chow and Rice, 1982).

### Hypothesis Development

#### 1. Role Conflict

According to Senatra (1980), Fisher (2001), Jones et al. (2010), and Rebele and Michaels (1990), auditor performance may be impacted by role conflict, which is a source of job stress. Additionally, due to increased job stress, auditors who encounter role conflict are more likely to participate in audit quality reduction behavior (Jackson and Schuler, 1985). Put simply, when individuals encounter role conflict, it may cause them to feel overwhelmed by work stress. This, in turn, can lead to dissatisfaction with their position, poor performance, increased stress or tension at work, and even job-hopping. At the end of the day, it will either make them less successful at what they do or cause them to act in a way that lowers audit quality (Rizzo et al., 1970; Mohd Nor, 2011). When people aren't happy in their roles, it shows in their performance and affects their overall well-being. This, in turn, has a negative effect on the company, as auditors are less invested and more likely to look for employment elsewhere. To rephrase, role conflict is detrimental to productivity, so it stands to reason that auditors who face it are more likely to act in ways that reduce audit quality (Fisher, 2001; Viator, 2001 and Jones et al., 2010), feel more stressed out at work, and even consider leaving their current position. According to studies on role stress, employees who experience role conflict are more likely to have poor work outcomes including low performance, high stress levels, and a strong desire to leave their current job (Jackson and Schuler, 1985). If the anticipated behavior does not align with the individual's expectations, role theory states that people might feel dissatisfied and their performance can drop (Kahn et al., 1964; Rizzo et al., 1970). This sentence allows us to create the following hypothesis:

**H1: Role conflict has a positive influence on reduced audit quality behavior.**

#### 2. Work-Family Conflict

Even the most dedicated workers may experience burnout when they can't meet the demands of both their jobs and their families. This can lead to a decline in job satisfaction and even an intention to leave the company. Also, when a person's personal and professional lives are at odds, it may lead to a loss of clarity and, ultimately, a decline in audit quality. Conflict between work and family life may have an indirect impact on workplace change intentions (Boles et al., 1997). Alternatively, it can have a beneficial influence on both job stress and workplace change intentions (Blomme et al., 2010). Beyond that, studies have shown a correlation between family conflicts at work and a desire to switch jobs (Good et al., 1988). These conflicting results have intriguing implications since they show that work-family conflicts may indirectly affect stress at work, which in turn might lead to a desire to

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leave one's current employer. Having said that, a direct link demonstrates that individuals will persevere through work-family problems without giving up enjoyment of their jobs. However, in this case, the family pressure was sufficient to make him act on his wish to leave his current workplace. Similarly, increased workplace-family conflict may have an effect on audit environments and employee performance, leading to actions that lower audit quality (Williams and Anderson, 1991; Lestari, 2015). The auditor's stress levels, desire to leave their current position, and actions to lower audit quality are all negatively correlated with the level of perceived conflict. The following theory may be developed from this description:

**H2: Work-family conflict has a positive influence on reduced audit quality behavior.**

### 3. Time Pressure

Otley and Pierce (1996) found that auditors working for public accounting firms may be subject to significant levels of time pressure. Time pressure, as shown by Kell et al. (1999), is a threat to the timely completion of audits; as a result, auditors experience higher levels of stress due to decreased efficiency and effectiveness in their work (Lau and Buckland, 2001). Also, according to Kelley and Margheim (1990) and Kermis and Mahapatra (1985), time constraints might cause behavior audits to be of lower quality. Time pressure and actions taken to reduce audit quality are positively correlated on previous occasions. The following hypothesis may be developed from this explanation:

**H3: Time pressure has a positive influence on reduced audit quality behavior.**

### 4. Desire to change workplace

Turnover intentions (desire to change workplace) are the desire to quit and leave the organization permanently, either voluntarily or involuntarily. Auditors who have turnover intentions are no longer comfortable working at the public accounting firm (KAP). This is due to factors that cause auditors to have the desire to change jobs, such as job stress, which also causes auditors to engage in audit quality reduction behavior. This action is taken because the auditor no longer cares about the negative impacts he faces if it is detected. The desire to leave the organization can be dysfunctional if the employee who leaves the company is an employee who has the ability and expertise that the company can rely on. This is reinforced by Malone and Roberts (1996) and Donnelly et al. (2003) who explained that auditors who have the desire to change jobs have a positive relationship with audit quality reduction behavior. It is believed that auditor's desire to move workplace can ultimately lead to quality reduction behavior audit (Kelley and Margheim, 1990; Kermis and Mahapatra, 1985). At other times, there is a positive relationship between desire to move workplace and audit quality reduction behavior. Based on this explanation therefore, a hypothesis can be formulated as follows:

**H4: Desire to change workplace has a positive influence on reduced audit quality behavior.**

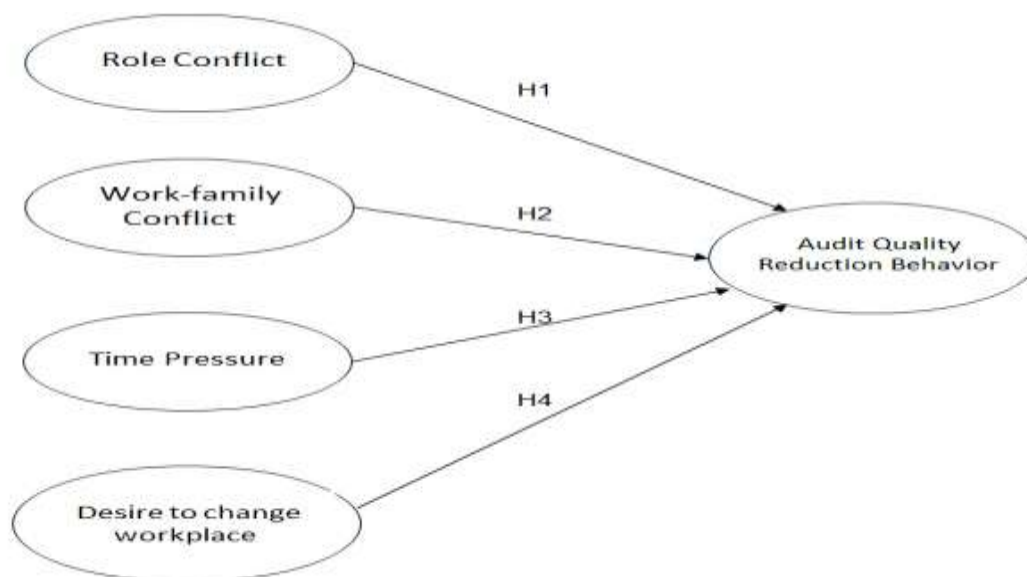


Figure 1: Research Hypothesis Model

## III. RESEARCH METHOD

### Sample and data source.

Participants were all Indonesian auditors with a minimum of three years of experience working for public accounting companies. For three reasons: (1) there aren't enough resources to go to every audit firm in Indonesia, (2) the kind of audit firms in the three regions are thought to be representative of audit firms across the country, and (3) Jakarta is home to more than 85 percent of Indonesia's audit firms.

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### Research Design

The research aims and conceptual framework indicate that this study is an explanatory research. Specifically, it will explain the relationship between the following variables: desire to move workplace, audit quality reduction behavior, time pressure, work-family conflict, and role conflict. The goal of hypothesis testing in explanatory research is to provide an explanation for the correlational and causal links between variables. This research examines the direct effect of both exogenous and endogenous factors using quantitative analysis using a structural equation modelling (SEM) technique approach.

There are three types of auditing companies: the "Big Four," "affiliated" firms (those not linked with the Big Four), and "non-affiliated" businesses. This study looks at auditors at all levels of the audit firms' organizational hierarchy as a whole. This includes junior/staff auditors, senior auditors, audit managers, and audit partners. It also includes auditors who have been involved in the company's financial statement audit for at least two years and are responsible for implementing the audit program. The responsibility for implementing the audit program has been placed on in-house auditors with a minimum of 2 years of experience at audit firms, which is why this criteria was chosen. Because it is dependent on the researcher-established criteria, the purposive sampling approach was used to choose the samples for this investigation. Furthermore, auditors from different levels of experience and different kinds of audit companies may not be adequately represented in a random sample. According to Sekaran (2003), sampling is picking a representative subset of a population with the purpose of extrapolating its features or attributes to the whole. A sampling frame enumerates every element in the target population. The Indonesian Institute of Public Accountants' member directory for 2023 is used in this analysis.

Choosing how many people to include in a study's sample is known as sample selection. The sample size needed for data analysis using a structural equation model is used to determine the number of samples. Ghazali (2016) states that a structural equation model requires 200–400 samples for maximum likelihood estimate.

Information gathered from respondents' responses to a set of questions is the main source for this research. Statements in the questionnaire are structured like research variable measurement items on a Likert scale, with five possible answers: 1 (strongly disagree), 2 (disagree), 3 (neutral), 4 (agree), and 5 (strongly agree) or variations thereof.

### Research Instruments

Questions utilized in this study's assessments of the variables were derived from those of earlier research. According to Tharenou et al. (2007), the study questions served as a basis for the questionnaire's question design. In order to integrate the data and answer the research questions, the questionnaire must be designed to collect all the necessary details (Zikmund et al., 2014). Previous studies have shown that the instruments utilized in this study are reliable and valid. However, while constructing this research instrument, we took into account numerous shortcomings that are inherent to survey research. Specifically, the low rate of questionnaire return should be taken into account as a drawback. Respondents were not required to reveal their identity or the audit companies for which they worked in an attempt to increase the percentage of completed questionnaires. Secondly, closed-form questions were used to organize the research questions.

### Operational Definition and Measurement of Variables

#### 1. *Audit Quality Reduction Behavior*

According to Malone and Robert (1996), auditors engage in audit quality reduction behavior when they do things during an audit engagement that make the audit evidence less effective. A more precise definition would be an auditor's deliberate effort to lower the quality of the audit's execution. This study adopted ten indicators of Reduced Audit Quality Behavior (RAQB) from Kelley and Margheim (1990) and Otley and Pierce (1995) as endogenous variables. These include the following: (1) cutting back on work, (2) not doing enough, (3) not looking into an accounting principle or technical issue, (4) accepting a weak client explanation, (5) testing a portion of the sample, (7) altering or replacing audit procedures, (8) depending too much on the client's work, (9) reducing documentation of audit evidence, and (10) not further investigating doubtful items. Five questions will be used to assess the behavior of audit quality decrease based on these indicators. A Likert scale with five points is used.

#### 2. *Desire to Change Workplace*

Turnover intentions (the desire to change jobs) is a condition where an employee states that he wants to leave an organization permanently, either voluntarily, such as through early retirement, or involuntarily, such as through dismissal. The desire to change jobs refers to the relationship between an individual and the organization, which has not yet been realized in the form of action. This variable is measured using five indicators adopted from Lee and Mowday (1987), namely (1) seeking better job opportunities, (2) wanting to stay with the accounting firm for the next few years, (3) starting to look for other jobs, (4) applying for other jobs besides being an auditor, and (5) considering alternative job opportunities. Based on these indicators, the desire to change workplace variable will be measured by 5 questions. The scale used is a Likert scale with five points.

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### 3. Time Pressure

A kind of pressure that develops when there is a scarcity of time to accomplish a task is known as time pressure (DeZoort, 2012). With a very limited and strict budget, auditors must be efficient. It was the work of Otley and Pierce that inspired the instrument (1995, 1996a). This research uses five indicators: (1) insufficient time to complete tasks, (2) work reduction to meet time objectives, (3) working shifts for various customers, (4) asking for more time to finish, and (5) failing to record real time utilized. Five questions will be used to measure the time pressure variable based on these indications. The instrument used is a five-point Likert scale.

### 4. Work-family conflicts

When an employee's personal and professional responsibilities are at odds with one another, a situation known as work-family conflict could arise (Greenhouse and Beutell, 1985). This often happens when a person's capacity to meet the demands of his family has an impact on his efforts to fulfil the demands of his job, or when the other way around happens. Eight indicators were taken from Greenhaus and Beutell (1985) to measure this variable. These indicators include: (1) work demands that interfere with family life, (2) working hours that make it difficult to fulfil family responsibilities, (3) too many work demands so that they can't do things at home, (4) fatigue from handling work, (5) changes to family activities because of work, (6) family demands that conflict with work activities, (7) delaying work activities because of family demands, and (8) family problems and conflicts with their ability to do tasks (work). Five questions will be used to assess the work-family conflict variable based on these factors. The instrument used is a five-point Likert scale.

### 5. Role Conflict

Norms, regulations, ethics, and professional autonomy might clash with the bureaucratic control systems of an organization, leading to role conflict. Role conflict arises when workers are faced with several demands from different sources and struggle to prioritize which needs must be satisfied while other expectations go unmet. An instrument that was created by Rizzo et al. (1970) is used to assess role conflict. The following are some of the signs that something is wrong: (1) work with hazy objectives, (2) assignments that don't have enough people to finish them, (3) unclear expectations from bosses or coworkers, (4) poorly defined goals and objectives, (5) unclear understanding of roles and duties, (6) requests from two sources that are at odds with one another, (7) unclear instructions, (8) assignments that lack the resources to be completed, and (9) assignments that aren't appreciated. Five questions will be used to assess the role conflict variable based on these factors. The instrument used is a five-point Likert scale.

## Data Collection Techniques

Primary data, consisting of the responses of the research participants to the questionnaire, was used in this study. Two methods are used to gather data for the study: (1) postal services and (2) the researcher's own personal visits. To improve the reliability of the survey findings and to encourage more people to fill out the survey, we have settled on this mix of approaches. Both of the aforementioned techniques of data collecting relied on the head of the KAP or contact person to distribute questionnaires to respondents and collect completed surveys from respondents. In an attempt to minimize bias in the selection of participants, the questionnaire's cover letter asked the audit firms' heads or other designated contacts to randomly assign participating auditors to complete out the survey.

## Data Analysis Techniques

When it comes to data analysis, structural equation modelling (SEM) is the way to go. Because SEM is a multivariate approach that estimates a number of interdependent connections concurrently, it was selected for data analysis (Hair et al., 2009). This technique combines characteristics of multiple regression and factor analysis. Furthermore, there are benefits to evaluating measurement errors and parameters using the data analysis approach using SEM. Put another way, SEM takes into account both the measurement model mistakes and the structural equation model errors all at once when analyzing data. Here is the breakdown of the data used for this research:

### 1. Descriptive Statistics

In order to have a basic idea of the study variables and the characteristics of the respondents, the research data and respondents are described. The frequency and percentage formats are used to display the categorical data that makes up the respondent profile, while the mean and standard deviation are used for the interval data. Using descriptive statistics such as theoretical range, actual range, mean, and standard deviation, the study variables are often described.

### 2. Data Testing

In order to ensure that the data used for decision making is legitimate, testing is performed prior to data analysis. Data testing include checking for validity and dependability of the data, as well as checking for assumptions that must be satisfied using the maximum likelihood estimation approach with a structural equation model.

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A structural equation model's maximum likelihood estimate relies on data that fulfils a number of assumptions. Among these presumptions is the absence of multicollinearity, the data's normal distribution, and any outliers (Ghozali, 2016). When evaluating the normality of data, the skewness and kurtosis values of the study variables and indicators are taken into account. Critical ratio skewness (C.R.) and a kurtosis of  $\pm 2.58$  at a significance level of 0.01 are the used criteria. According to Ghozali (2016), a normal distribution may be inferred from data if the kurtosis C.R. value is less than or equal to 2.58. By checking whether the AMOS output is normal, we can see how this test turned out.

According to Hair et al. (2009), an outlier is an observation in data that stands out from the rest due to its unusual features and oversized values, which may affect either a single variable or a set of variables. Both univariate and multivariate outlier analyses are used to assess the quality of outlier data. To evaluate univariate outliers, one must first transform the data into a standard score, also known as a z-score, which is mean-zero and standard-deviation-one data. According to Hair et al. (2009), a z-score range of  $\pm 3$  to  $\pm 4$  indicates the presence of a univariate outlier. Using the mahalanobis distance value, multivariate outliers are evaluated. The Ghozali (2016) study employed the Chi-square value at the degree of freedom, which is the number of research indicator variables, as its criterion. The significance threshold was set at  $p < 0.001$ . Multivariate outliers are found when the mahalanobis distance value is greater than the chi-square value. An examination of the determinant value of the covariance matrix reveals the presence of multicollinearity. Data are not suitable for study due to the existence of multicollinearity or singularity issues indicated by a very tiny determinant value (Tabachnick and Fidell, 1998).

Huck and Cornier (1996) state that reliability and validity tests may be used to assess the quality of data generated by research instruments. The purpose of this test is to verify that the data obtained from the instrument is accurate and consistent. If, in response to defined circumstances and goals, a measuring device produces the expected results, we say that it is legitimate. By using factor analysis, specifically confirmatory factor analysis, to examine the association between each instrument and the overall score of the instrument, this study conducts a validity test of the concept. Assessing the factor loading of each indicator in this research instrument provides the rationale for assessing legitimate instruments. The amount of samples used in the study determines the significant threshold for factor loading, as stated by Hair et al. (2009). So, factor loading is 0.4 when the research sample size is 150–200, 0.35 when the sample size is 200–250, and 0.3 when the sample size is 250–350.

The purpose of reliability testing is to find out whether the tools employed are accurate, precise, and stable, or if they consistently disclose the same things and the same people when tested at various periods. Composite reliability or build reliability is the metric used to evaluate the construct's dependability. In order for a construct to be considered generally reliable, its dependability value must be higher than 0.6 (Ghozali, 2016). The reliability and internal consistency tests are also carried out utilising Cronbach's Alpha method.

### 3. Stages of Research Model Analysis

The hypothesis testing of this research is conducted with the structural equation model (Structural Equation Modeling / SEM). In statistical analysis using SEM, before hypothesis testing is conducted, the proposed research model must first be tested. The stages of structural equation model analysis conducted in this research are as follows:

#### a. Testing the Goodness of Fit of the Research Model

There isn't a unified statistical technique for measuring or testing model hypotheses in SEM analysis. Research hypothesis models often utilize a variety of fit indices to evaluate how well they match the given data. The AMOS algorithm has basically evaluated the model's correctness when it estimates the model. The measurement model and the whole research model are evaluated for applicability based on whether they meet the goodness of fit indices, which are shown in the table below.

**Table 1: Goodness of Fit Indices**

No	Goodnes Of Fit Measures	Recommended Value
1	Chi-Square	Expected to be small
2	p-value	> 0,05
3	CMIN/df	< 2.00
4	GFI	> 0,90
5	RMSEA	< 0.08
6	AGFI	> 0,90
7	TLI	> 0,95
8	CFI	> 0.95

Sources: Ghozali (2016)

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The most basic tools for determining overall fit and likelihood ratio chi-square, which is very sensitive to the size of the sample used, are the chi-square probability and chi-square statistic, which are shown in the fit model's assumptions table above. Since this is the case, additional testing instruments should be used in conjunction with the chi-square measure when the sample size exceeds 200 samples. When the chi-square value is little, it means that the model under test is excellent or adequate.

To account for the chi-square statistic in big samples, one may use the Root Mean Square Error Approximation (RMSEA) index. You may anticipate the model's goodness-of-fit to be shown by the RMSEA value when you estimate it in the population. If the root-mean-squared error (RMSEA) is less than or equal to 0.08, it means that the model fits the data well according to the degrees of freedom.

An improved fit is indicated by a high value in the Goodness of Fit-Index (GFI), a metric with a value range of 0 to 1. According to Arbuckle and Wotheke (1999), the adoption of this research paradigm is contingent upon a minimal GFI of 0.9. Comparable to the adjusted R in multiple regression analysis is the Adjusted Goodness of Fit Index (AGFI).

When the Minimum Sample Discrepancy Function (CMIN) reaches a maximum value of 2, it indicates that the research model may be recognized as a good match. This is one way to measure the quality of model fit. When comparing a tested model to a baseline model, another incremental fit metric that may be used is the Tucker Lewis metric (TLI). An index near to 1 implies a well fit model, whereas a value of at least 0.95 is suggested as a baseline for accepting a model.

CFI is a criteria that considers the variance of the sample covariance, similar to AGFI. The CFI value may take on values between 0 and 1, with a closer value indicating a greater degree of fit.

### b. Testing of assumptions in SEM

The testing of assumptions that must be met in data analysis using SEM is conducted with the help of the AMOS program. The assumptions tested include: testing for normality, testing for outlier data (it is expected that there are no outliers), and testing for multicollinearity, and finally, the fulfillment of the model fit.

### c. Hypothesis Testing

Hair et al. (2009) states that the direction and value of the regression coefficient (parameter), also known as the p-value, are used to test each study hypothesis. If the significance level is less than 1, 5, and 10 percent ( $p < 0.01$ ,  $p < 0.05$ , and  $p < 0.10$ ), the study hypothesis is accepted.

## IV. Results & Discussion

### Validity & Reliability

Before distributing the questionnaire, initial testing was necessary to determine whether the data from the questionnaire were valid and reliable. To test this, an initial questionnaire distribution test was conducted to 50 respondents (consisting of various auditors known to the author) to obtain data. The results were analyzed using SPSS software, and described as follows:

#### 1. Construct Validity

Construct validity ensures that the questionnaire items truly measure the latent variables they are intended to assess. Two types of construct validity are evaluated:

##### a. Convergent Validity

Convergent validity was assessed using:

- **Factor Loadings:** All standardized factor loadings exceeded the recommended threshold of **0.50**, indicating strong convergence of the items on their respective constructs.
- **Average Variance Extracted (AVE):** All AVE values were greater than **0.50**, confirming that more than 50% of the variance in the observed variables was explained by the latent constructs.

**Table 2: Validity Test Results**

Construct	AVE	Threshold	Valid?
Role Conflict	0.574	> 0.50	Yes
Work-Family Conflict	0.561	> 0.50	Yes
Time Pressure	0.596	> 0.50	Yes
Desire to Change Workplace	0.552	> 0.50	Yes
RAQB	0.602	> 0.50	Yes

**Sources:** Questionnaires testing processed by SPSS

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### b. Discriminant Validity

Discriminant validity was tested using the **Fornell-Larcker criterion**, where the square root of AVE for each construct was higher than the correlations with other constructs. This indicates that each construct is distinct from the others.

### 2. Reliability Analysis

Reliability was assessed using:

- **Cronbach's Alpha ( $\alpha$ )**
- **Composite Reliability (CR)**

Both indicators should exceed the **0.70** threshold for acceptable internal consistency.

**Table 3: Reliability Test Results**

Construct	Cronbach's Alpha	Composite Reliability	Reliable?
Role Conflict	0.823	0.861	Yes
Work-Family Conflict	0.802	0.849	Yes
Time Pressure	0.837	0.873	Yes
Desire to Change Workplace	0.812	0.860	Yes
RAQB	0.846	0.880	Yes

**Sources:** Questionnaires testing processed by SPSS

These results confirm that the measurement model is reliable and consistent.

### Questionnaire Return Rate

Primary data, consisting of responses to research questionnaire questions, is used in this study. Individual auditors from linked audit companies, other (non-affiliated) audit firms in Jakarta, as well as the Big-Four Public Audit companies, are the subjects of this study. Using Google Forms and the postal service, the questionnaires were sent to audit companies and contact individuals.

Based on the Indonesian Institute of Certified Public Accountants (IICPA) directory data as of January 31, 2022, the number of members of the IICPA is recorded as 1,116 people and audit firms' staff as 1,416 people. Thus, the total population in this research is 2,532 people. Considering the sensitivity of the research regarding auditor behavior in taking actions that may reduce audit quality and the questionnaire return rate for Indonesia only occupies an average portion of 10% - 20% (Indriantoro and Supomo, 2002), therefore, the questionnaires distributed amounted to 1,281 copies, conducted during June 23 – November 30, 2023, with the following details: 23 questionnaires for those working at the Big-Four audit firms, 167 questionnaires for auditors working at affiliated audit firms, and 1,091 questionnaires for auditors working at other audit firms. The total number of questionnaires is 1,281 copies, this was done with the reason that in analyzing research data will use a sample of around 200-400 respondents (Ghozali, 2016). The total number of questionnaires filled out and returned either by postal service or received directly by the researcher was 271 copies, with a return rate of 21.2%. However, the questionnaires that could be processed were only 267 copies. Of the 267 copies, 17 copies were from Big-Four audit firms, 104 copies were from Affiliate audit firms, and 146 copies were from Other audit firms (Non-Affiliate). The sample size of 267 respondents is adequate because it corresponds to the required sample size with a maximum likelihood estimate of between 200 to 400 (Ghozali, 2016).

### Characteristics of Research Respondents

The characteristics of research respondents based on the questionnaires replied are shown in the following table:

**Table 4: Characteristics of Research Respondents**

No	Characteristics	Criteria	Frequency	Percentage
1	Gender	Male	170	63,7
		Female	97	36,3
2	Age	21-30 y.o.	128	47,9
		31-40 y.o.	65	24,3
		41-50 y.o.	36	13,5
		>50 y.o.	38	14,2
3	Years of experience	<5 years	134	50,2

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		6 - 15 years	91	34,1
		16 - 25 years	23	8,6
		26 - 35 years	15	5,6
		>35 years	4	1,5
4	Position	Junior Auditor	78	29,2
		Senior Auditor	105	39,3
		Manager	26	9,7
		Partner	42	15,8
		Managing Partner	16	6
5	Type of Audit Firms	Big Four	17	6,4
		Affiliated Firms	108	40,4
		Other Firms	142	53,2

Sources : Questionnaires replied summarized

Men made up 63.7% of the sample (170 participants), with women accounting for 36.3% (97 participants). Since this is the case, it is feasible for a public accountant's (auditor's) job to require extensive time spent working outside of the house. On top of that, auditors often face stress from a backlog of work, which is why a robust body is desirable and often associated with males in this profession. The bulk of responders, 47.9% or 128 individuals, are within the 21–30 age range, while 24.3% or 65 people are in the 31–40 age bracket. So, being an auditor calls for a lot of endurance and the capacity to remain calm under pressure. As for the experience characteristics, we find that 49.2% of the respondents have been in the field for over five years. This indicates that the auditor is at ease while doing their duties.

Viewed from the position aspect, the majority of respondents are in the senior auditor position with a percentage of 39.3% or 105 people and junior auditors at 29.2% or 78 people. This means that generally, the career of an auditor working in a public accounting firms only reaches the senior auditor position, and to achieve a higher level, one must have more professional experience and skills.

Meanwhile, when related to the type of audit firms, the majority of respondents work in Other firms (besides Big-Four and Affiliates) which is 53.2% or 142 people, while in Affiliate audit firms it is 40.4% or 108 people and in Big-Fours it is 6.4% or 17 people. This means that to work in Big-Fours and Affiliate audit firms, an auditor must have more professional skills and will face greater challenges and competition compared to auditors working in Other firms.

### Description of Research Variables

This research involves five variables, namely, role conflict (X1), work-family conflict (X2), time pressure (X3), desire to change workplaces (X4), and behavior of reducing audit quality (Y1), which will be described as follows :

#### 1. Role Conflict (X1)

Five questions make up the role conflict variable (X1), which is measured by the following: (X1.1) I get requests that aren't compatible with each other; (X1.2) I have to do things that only one person approves of; (X1.3) I work in an environment where there are competing demands; (X1.4) I get assignments that don't have enough people to finish them; and (X1.5) I get assignments that don't have enough resources. You can see a complete breakdown of how often each question item for the role conflict variable was answered in the table below:

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**Table 5: Variable Descriptions of Role Conflict**

Question Items	Frequency of answers					Mean
	SD	D	N	A	SA	
X1.1	49	142	44	25	7	2.25
X1.2	61	161	22	19	4	2.04
X1.3	27	103	81	48	8	2.65
X1.4	30	107	68	55	7	2.63
X1.5	70	146	20	26	5	2.06
Variable Mean						2.33

Description :

SD = Strongly Disagree

D = Disagree

N = Neutral

A = Agree

SA = Strongly Agree

The majority of respondents gave a score of 2, indicating disagreement, according to the findings of the role conflict variable (X1) stated above. The most averaged item on the test was the third one. The role conflict variable (X1) falls into the low category with an average value of 2.33 (between 1.81 and 2.60), whereas the average response scale for the variable ranges from 1.00 to 5.00. So, it's safe to say that respondents saw role conflict (X1) as low (disagree). In other words, the respondents are not in agreement that they will face role conflict on the job.

### 2. Work-Family Conflict Variable (X2)

Five questions make up the work-family conflict variable (X2), which is assessed by namely The demands of my job get in the way of my family life (X2.1), I miss out on family activities due to work (X2.2), I'm struggling to meet my family responsibilities due to the amount of time my job takes (X2.3), I'm under a lot of stress from work (X2.4), and I've been putting things off at home because of work (X2.5). Following is a comprehensive table displaying the frequency distribution of the elements in the variable question as answered by the respondents:

**Table 6: Variable Descriptions of Work-Family Conflict**

Question Items	Frequency of answers					Mean
	SD	D	N	A	SA	
X2.1	45	127	54	35	6	2.36
X2.2	41	138	32	52	4	2.40
X2.3	35	113	40	72	7	2.64
X2.4	36	107	62	59	3	2.57
X2.5	26	77	73	86	5	2.88
Variable Mean						2.57

Description :

SD = Strongly Disagree

D = Disagree

N = Neutral

A = Agree

SA = Strongly Agree

The data shown above indicates that most respondents disagreed with the statement, with the majority giving a score of 2. The most averaged question item is the sixth one. On a scale from 1.00 to 5.00, the family workplace conflict variable (X2) has a low average value of 2.57 (average between 1.81 and 2.60), placing it in the poor group. It seems like respondents either don't see work-family conflict as a problem or don't think it exists.

### 3. Time Pressure Variable (X3)

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The time pressure variable (X3) is measured by five question items, namely I often feel rushed in completing my audit tasks (X3.1), I must work under pressure to meet deadlines (X3.2), There is insufficient time to complete all necessary audit work (X3.3), I am required to work overtime to meet deadlines (X3.4), and Time constraints negatively impact audit procedures (X3.5). The frequency distribution of respondents' answers to the question items of the variable is summarized in the following table:

**Table 7: Variable Descriptions of Time Pressure**

Question Items	Frequency of answers					Mean
	SD	D	N	A	SA	
X3.1	4	6	53	134	70	3.97
X3.2	66	76	74	40	11	2.45
X3.3	74	74	75	44	0	2.33
X3.4	29	66	102	60	10	2.84
X3.5	70	59	84	47	7	2.48
Variable Mean						2.81

Description :

SD = Strongly Disagree

D = Disagree

N = Neutral

A = Agree

SA = Strongly Agree

Based on the results above, it shows that most respondents answered at score 2 and score 3, namely disagree and neutral. The first question item is the item that has the highest average. Overall, the time pressure variable (X3) has a minimum value of the average answer scale of 1.00, and a maximum value of 5.00, while the overall average value is 2.81 and is in the medium category (average between 2.61 – 3.40). This indicates that the time pressure variable is perceived as moderate (sometimes) felt by the respondents. This means that sometimes the auditors feel the pressure of time in completing their work.

#### 4. Desire to Change Workplace (X4)

The variable desire to change workplace (X4) is measured by five question items, namely I frequently think about quitting my current firm (X4.1), I am not committed to my present company in the long run (X4.4), I am emotionally distant from my organization (X4.5), I am actively seeking alternative employment opportunities (X4.2), and I would quit this business for a better one (X4.3). Data following summarizes and displays the frequency distribution of respondents' replies for each variable for each question item:

**Table 8: Variable Descriptions of Desire to Change Workplace**

Question Items	Frequency of answers					Mean
	SD	D	N	A	SA	
X4.1	14	26	41	128	58	3.71
X4.2	8	9	61	119	70	3.88
X4.3	42	69	45	84	27	2.94
X4.4	61	73	53	59	21	2.65
X4.5	13	33	39	101	81	3.76
Variable Mean						3.39

Description :

SD = Strongly Disagree

D = Disagree

N = Neutral

A = Agree

SA = Strongly Agree

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From the description of the variable of desire to change workplaces (X4) in data above shows that the majority of respondents answered with a score of 4, which is "agree." The second question item is the item that has the highest average. Overall, the variable of desire to change workplaces has a minimum value of the average answer scale of 1.00 and a maximum value of 5.00, while the overall average value of the variable of desire to change workplaces (X4) is 3.39, which is in the medium category (average between 2.61 – 3.40), then it can be said that the desire to change workplace (X4) is perceived as agree to be done by respondents.

#### 5. Audit Quality Reduction Behavior (Y1)

The audit quality reduction behavior variable (Y1) is measured by five question items, namely I have signed off on audit steps not actually performed (Y1), I have reduced audit work due to time constraints (Y2), I have omitted certain procedures to meet deadlines (Y3), I have failed to fully investigate questionable items due to pressure (Y4), and I have submitted audit reports without sufficient evidence. The frequency distribution of respondents' answers to the complete variable question items is presented and is summarized in data below:

**Table 9: Variable Descriptions of Audit Quality Reduction Behavior**

Question Items	Frequency of answers					Mean
	SD	D	N	A	SA	
Y1.1	72	113	54	24	4	2.16
Y1.2	55	93	70	41	8	2.45
Y1.3	92	97	50	23	5	2.07
Y1.4	114	98	35	20	0	1.85
Y1.5	50	66	113	38	0	2.52
Variable Mean						2.21

Description :

SD = Strongly Disagree

D = Disagree

N = Neutral

A = Agree

SA = Strongly Agree

Based on data above, it shows that most respondents answered with a score of 2 and score 3, which is disagree and neutral. The second question item is the item that has the highest average. Overall, the variable of audit quality reduction behavior (Y1) has a minimum value of the average answer scale of 1.00 and a maximum value of 5.00, while the overall average value is 2.21 and is in the low category (average between 1.81 – 2.60). This indicates that the variable of audit quality reduction behavior is perceived as low by respondents. This means that respondents disagree and neutral about that reduce audit quality.

#### Normality & Outliers

Normality was evaluated using the **skewness** and **kurtosis** values of each observed variable.

- **Threshold:** Skewness and kurtosis values between **-2.58 and +2.58** are considered acceptable for multivariate normality.

**Table 10: Normality Test Results**

Variable	Skewness	Kurtosis	Normal?
Role Conflict	-0.43	1.21	Yes
Work-Family Conflict	-0.57	1.45	Yes
Time Pressure	-0.39	0.87	Yes
Desire to Change Workplace	-0.33	1.02	Yes
RAQB	-0.44	1.12	Yes

Sources : Questionnaires replied analyzed

The distribution of the data satisfies the assumptions of normality, making it suitable for SEM analysis.

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Outliers were detected using Mahalanobis Distance ( $D^2$ ).

- The cutoff value was based on the Chi-Square distribution at  $p < 0.001$  with degrees of freedom equal to the number of observed variables.
- A small number of extreme values were found, but after closer inspection, they did not significantly bias the model results or affect fit indices.

**Table 11: Outliers Detection Results**

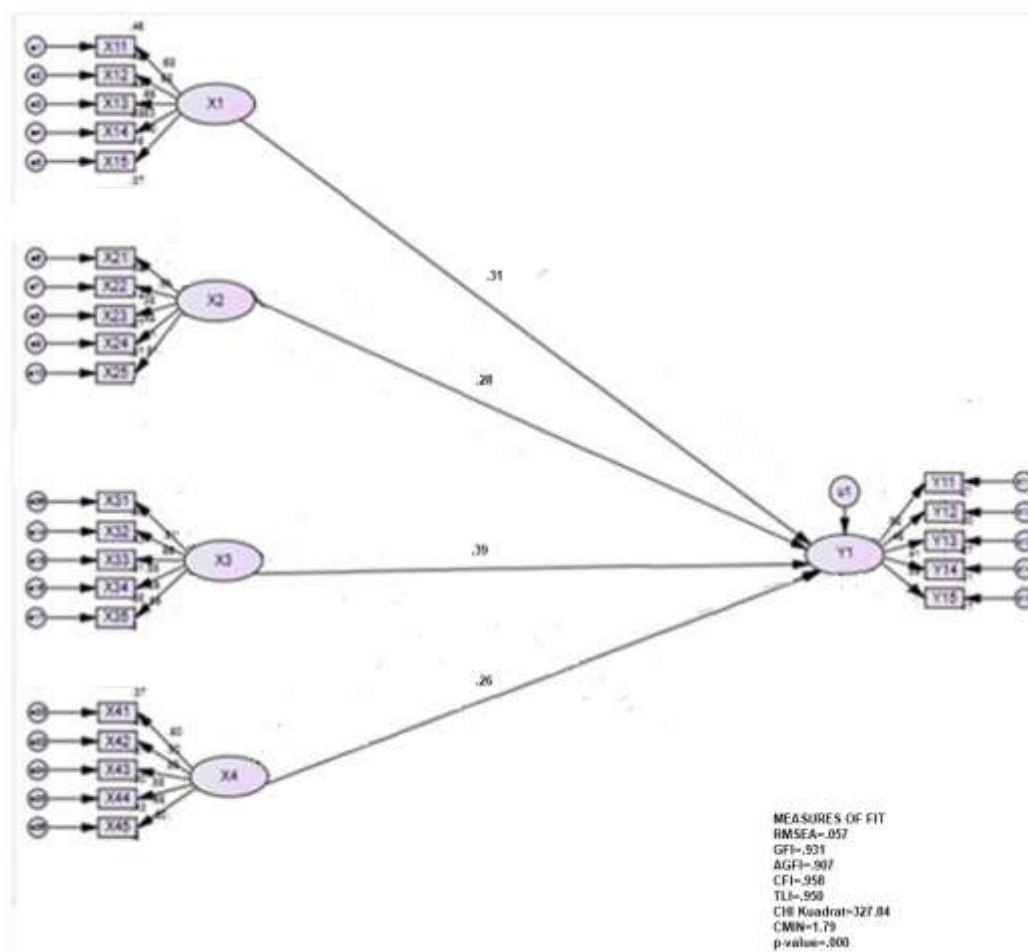
Observation ID	Mahalanobis Distance	p-value	Outlier?
Case #34	81.2	0.0005	Yes
Case #79	77.9	0.0011	No
Case #102	82.6	0.0003	Yes

Sources : Questionnaires replied analyzed

**Handling:** Outliers were retained since sensitivity analysis revealed no substantial impact on parameter estimates. This preserves the generalizability of the results.

### Goodness Of Fit

When empirical evidence backs up the theoretical model in the research's conceptual framework, we say that the model is fit. In order to ascertain whether the hypothesis model is backed by empirical evidence, the outcomes of the overall model goodness of fit test are based on the Structural Equation Model (SEM) analysis. The image and table below reveal the test results.



**Figure 2: Path Diagram of SEM Analysis Result**

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**Table 12: Results of Testing Goodness Of Fit Overall Model (Before Modification)**

Criteria	Cut-off Value	Model Result	Description
Chi Square	Small	327.84	Good Fit
CMIN/DF	≤ 2.00	1.79	Good Fit
GFI	≥ 0.90	0.931	Good Fit
AGFI	≥ 0.90	0.907	Good Fit
TLI	≥ 0.95	0.950	Good Fit
CFI	≥ 0.95	0.958	Good Fit
RMSEA	≤ 0.08	0.057	Good Fit

**Sources:** Data processed by SEM AMOS software

Figure 2 and Table 12 illustrate the results of the overall goodness of fit test, which suggest that all criteria indicate a good match. Arbuckle and Wothke (1999) state that a p-value more than 0.05, a Chi Square/DF less than 2, a CFI greater than 0.95, and an RMSEA less than 0.08 are the greatest indicators of a solid model.

Hence, this study's SEM model is suitable for application. Validation of Hypotheses

### Hypothesis Testing

Research hypothesis testing fundamentally involves testing the structural model, which is the inner model. Every partial direct impact route is tested for hypotheses using the t-test (t-statistic). The outcomes of testing hypotheses are shown in the table below.

**Table 13: Results of Hypothesis Testing in the Inner Model SEM**

Relation	Path Coefficient	p-value	Description
Role Conflict --> Audit Quality Reduction Behavior	0.31	0.001	Significant
Work-Family Conflict --> Audit Quality reduction behavior	0.28	0.003	Significant
Time Pressure --> Audit quality reduction behavior	0.39	0.000	Significant
Desire to change workplace --> Audit quality reduction behavior	0.26	0.004	Significant

**Sources:** Data processed by SEM AMOS software

We find an inner loading coefficient value of 0.31 and a p-value of 0.001 in the direct impact test between auditor quality reduction behavior and role conflict, according to the SEM analysis test in Table and Picture above. Hypothesis 1 is supported due to the considerable direct relationship between auditor quality reduction conduct and role conflict, as shown by the p-value <0.05. Taking into account that the inner loading coefficient is positive suggests a positive link between the two. Consequently, auditors will act more aggressively in their efforts to reduce quality when role conflict is prevalent.

With a p-value of 0.003, the direct effect test found an inner loading coefficient value of 0.28 for auditors' quality reduction behavior as a result of work-family conflict. We support hypothesis 2 since the p-value is less than 0.05, indicating a significant direct relationship between auditor quality reduction behavior and work-family conflict. Taking into account that the inner loading coefficient is positive suggests a positive link between the two. This suggests that auditors are more likely to engage in quality reduction behavior when there is a significant level of work-family conflict.

A p-value of 0.000 was obtained from the direct effect test between auditor quality reduction behavior and time pressure, which yielded an inner loading coefficient value of 0.39. A direct and substantial relationship between time pressure and auditor quality reduction behavior is shown by the p-value being less than 0.05, leading to the acceptance of hypothesis 3. There must be a positive correlation between the two variables if the inner loading coefficient is positive. That is to say, auditors will act more hastily to reduce quality the more time they are under pressure.

With a p-value of 0.004, the direct effect test found an inner loading coefficient value of 0.26 between the desire to shift workplaces and the behavior of diminishing audit quality. since a result of the p-value being less than 0.05, we may conclude that hypothesis 4 is correct, since there is a strong correlation between wanting to change workplaces and lowering audit quality. It is reasonable to assume a positive association given that the inner loading coefficient is positive. Therefore, the desire to leave one's current job is positively correlated with the likelihood of engaging in practices that compromise audit quality.

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### DISCUSSION

#### 1. *The Influence of Role Conflict on Audit Quality Reduction Behavior*

A favorable and statistically significant impact of role conflict on audit quality reduction behavior was found in the investigation. To rephrase, actions taken to lower audit quality will be affected by the degree of role conflict. Consistent with previous studies, this study finds that role conflict is a source of stress for auditors, which in turn affects their performance. Relevant studies include those by Senatra (1980), Fisher (2001), Jones et al. (2010), Rebele and Michaels (1990), and Roberts et al. (1997). The findings that role conflict does not significantly affect auditors' actions to reduce audit quality are consistent with those of Jackson and Schuler (1985), who found that auditors' actions, including audit quality reduction, are negatively affected by role conflict. According to Rizzo and Lirtzman (1970), auditors may face role conflict, which may lead to unrealistic expectations. The auditor will feel less comfortable doing their job if the working environment do not meet the expected standards and do not adhere to professional ethics. As a result, the auditor will participate in audit quality reduction behavior in order to meet the organization's performance goals. Role theory (Kahn et al., 1964; Rizzo et al., 1970) posits that people may experience dissatisfaction and a drop in performance if the anticipated behavior does not match their expectations. This study's results provide credence to this hypothesis. This study's results show that auditors may experience internal conflict at work due to perceived role conflict. To add to that, auditors' high role conflict may influence the frequency of actions that lower audit quality. Therefore, it is critical to reduce auditors' stress at work so that their performance doesn't suffer or so that they act unethically or contrary to professional ethics.

#### 2. *The Influence of Work-Family Conflict on Audit Quality Reduction Behavior*

The study concluded that there is a positive and statistically significant relationship between work-family conflict and audit quality reduction behavior. To rephrase, auditors are more likely to respond in a way that lowers audit quality when they experience high levels of work-family conflict, which in turn increases job stress. Blomme et al. (2010) found that work-family conflict strongly influences job stress, and our data show that this is also true. But the study's conclusions contradict those of Good et al. (1988). Similarly, this study's findings contradict those of Williams and Anderson (1991) and Lestari (2015), who demonstrated that auditors' performance in the audit environment can be negatively impacted by high levels of work-family conflict, which in turn can lead to behaviors that reduce audit quality. One probable explanation is that auditors will keep enjoying their job despite the work-family conflicts they may face. This is due to the auditors' extensive expertise, professionalism, and dedication to public accounting businesses. Furthermore, auditors will not be motivated to relocate or engage in audit quality reduction behavior if they are still satisfied with their jobs (Spector, 1997) and believe in their ability to adapt to the many pressures and conflicts that affect the auditing profession. Finding no correlation between work-family conflict and either a drop in performance or the presence of behavior, this study's findings corroborate those of Pasewark & Viator (2006) and Haar (2004). Consistent with previous research by Boles et al. (1997), the study also found that there is a positive and substantial indirect impact between workplace-family conflict and actions that lower audit quality. The auditor will be unable to manage his heavy job and personal issues if he suffers from high levels of workplace-family conflict and work stress. The auditor's desire to switch jobs and engage in actions that lower audit quality are both caused by this. Consistent with the role theory (Kahn et al., 1964), this study's results show that auditors' feelings of conflict on the job might increase their stress levels, which in turn can lead them to do lower-quality audits. It is challenging for individual auditors to prevent workplace-family conflict. As a result, getting work done requires a professional approach, even when it could cause tension at home. An experienced auditor knows that being an auditor isn't always easy, but as long as he or she is happy in their work and acts professionally, they won't want to switch jobs or do anything that lowers the quality of their audits.

#### 3. *The Effect of Time Pressure on Audit Quality Reduction Behavior.*

According to the study's findings, putting people under time pressure causes them to act in a way that lowers audit quality. That is to say, the high behavior of lowering audit quality will be affected by high time constraint. This confirms what Otley and Pierce (1996a) predicted: that auditors' actions might be influenced to lower audit quality when there is considerable time pressure in public accounting offices. Time pressure, as shown by Kelly et al. (1999), is an obstacle to meeting audit time targets. When this obstacle is present, the audit will be less efficient and effective, which in turn can increase auditors' stress levels (Lau and Buckland, 2001). Time pressure, according to Kelley and Margheim (1990) and Kermis and Mahapatra (1985), may affect auditor behavior in a way that lowers audit quality. In addition, auditors' performance and efficacy in their work can suffer under high stress, which in turn lowers audit quality (Choo, 1995, 1998; Fogarty, 1996; Smith et al., 1993, 2007). Stress can also lead to dysfunctional behavior, which further lowers audit quality (Alderman and Deitrick, 1982; Kelly and Margheim, 1990; Otley and Pierce, 1996a; Coram and Woodliff, 2003; Gundry and Liyanarachchi, 2007). This study lends credence to the expectation hypothesis, which states that people are more likely to work to their strengths under the constraints of a certain time frame and with the outcomes they anticipate. The anticipated objectives may not be met, nevertheless, if the allotted time is insufficient in comparison to the quantity of work that needs doing by the auditor. In other words, auditors may engage in audit quality reduction behavior in

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response to time constraint, which might impact job stress. This behavior is necessary to guarantee that intended objectives are still reached. The auditor may feel more job stress in certain situations due to the time constraint they are under to complete their audit obligations. Another issue is that auditors may feel the need to switch jobs if they are under extreme time constraint. This is something that new auditors often face. In addition, auditors may adopt activities or participate in audit quality reduction behavior in order to reach the stated time objectives.

### 4. *The Influence of Desire To Move Workplace On Audit Quality Reduction Behavior*

This study's findings demonstrate that workplace mobility aspirations significantly and positively influence audit quality reduction actions. Therefore, a strong desire to change jobs will influence aggressive Audit Quality Reduction practices. This conclusion is supported by studies that explain the positive association between auditors' desire to alter workplaces and audit quality reduction behavior (Donnelly et al., 2003; Malone and Roberts, 1996). This study's findings are consistent with those of contingency theory (Otley, 1980), which states that different studies' findings could be due to a variety of factors. In a similar vein, studies examining the effects of work stress on audit quality reduction behavior have used workplace change as a mediator to determine the strength of the association between the two variables. In addition, according to motivation theory, auditors can have a strong desire to do their jobs well, but they may experience work-related stress due to a lack of appropriate training or an unpleasant work environment. This, in turn, can motivate them to seek out a new job or even reduce the quality of their audits. The goal-setting hypothesis has a similar effect: if an auditor sets lofty but unattainable objectives, they may become dissatisfied with their current position and may resort to unethical or dysfunctional practices, such as reducing audit quality. While auditors are motivated to make a difference in the workplace, they may not give as much thought to the consequences of their actions while reducing audit quality. Reason being, auditors nowadays couldn't care less about consequences or losing their jobs in the event of unethical behavior being discovered. The auditor is also unhappy with their current position and is looking for a new, better one outside of public accounting companies.

## V. CONCLUSIONS

This study has thoroughly examined how behavioral factors influence audit quality, particularly focusing on Reduced Audit Quality Behavior (RAQB) as the key dependent variable. Four independent variables—role conflict, work-family conflict, time pressure, and desire to change workplace—were empirically tested using Structural Equation Modeling (SEM) with AMOS, based on data collected from 267 experienced auditors who have worked for more than three years. The findings reveal that various internal and external pressures faced by auditors significantly contribute to their tendency to reduce audit quality, with far-reaching implications for both the profession and audit firms.

The most dominant factor identified was time pressure, with a standardized path coefficient of 0.39, indicating a strong positive relationship with RAQB. This confirms earlier research that suggests tight deadlines often force auditors to take shortcuts—such as omitting audit procedures, relying on assumptions, or prematurely signing off audit reports. Within the framework of Goal Setting Theory, excessive time constraints tend to demotivate rather than drive performance, leading to compromised audit practices.

The second most influential variable was role conflict ( $\beta = 0.31$ ), which occurs when auditors face incompatible demands—such as balancing professional standards with client expectations or juggling fieldwork with internal administrative tasks. According to Role Theory and Stress Theory, such conflicts create cognitive and emotional stress, potentially impairing the auditor's judgment and increasing the likelihood of audit quality reduction.

Work-family conflict also showed a statistically significant impact on RAQB ( $\beta = 0.28$ ). Auditors struggling to maintain work-life balance may experience emotional fatigue and attempt to expedite or avoid time-consuming audit procedures. This finding reinforces the argument for audit firms to adopt supportive policies such as flexible working hours or family leave, in order to help their employees maintain both well-being and professional performance.

The fourth factor, desire to change workplace, also positively and significantly influenced RAQB ( $\beta = 0.26$ ). Auditors with high turnover intentions often exhibit lower engagement, reduced organizational commitment, and a lack of motivation to maintain high audit standards. Based on Motivation Theory and Expectancy Theory, this behavior may result from auditors' perceptions that their efforts are no longer rewarded or valued by the firm, diminishing their drive to uphold quality.

Overall, this study underscores the critical role of behavioral and psychological factors in audit quality. While technical competence and institutional controls are essential, human dimensions such as stress, motivation, and well-being must not be overlooked. High-quality audit outcomes require more than knowledge and procedures—they depend on the auditor's mental and emotional capacity to perform ethically and diligently under pressure.

The practical implications of this research are significant for audit firm management. They must create a healthier work environment, set realistic deadlines, clarify role expectations, and provide well-being programs that support both professional

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and personal lives. Furthermore, effective retention strategies—such as clear career paths, fair compensation systems, and employee recognition—can reduce auditors' desire to leave, thereby strengthening their commitment to audit quality.

Finally, the findings of this study suggest the need for structural reform in the audit profession. Quality assurance in auditing should not only focus on technical oversight but also on supporting auditors' behavioral and psychological resilience. A balanced approach that combines professional standards with human resource strategies is essential for safeguarding audit integrity and quality amid the growing global complexity of financial reporting and regulation.

The results of this study recommend further studies, i.e (1) expand sample to include cross-country comparisons; (2) incorporate qualitative methods to explore deeper psychological mechanisms; (3) study moderating variables like ethical values, peer influence, and leadership style.

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### APPENDIX A: Research Questionnaire

**Instructions:** Please indicate your level of agreement with each of the following statements using the scale below: 1 = Strongly Disagree    2 = Disagree    3 = Neutral    4 = Agree    5 = Strongly Agree

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#### SECTION A: Demographic Information

1. Gender:  Male     Female
  2. Age: \_\_\_\_\_ years
  3. Years of experience as an auditor: \_\_\_\_\_ years
  4. Position/Rank: \_\_\_\_\_
  5. Number of clients audited annually: \_\_\_\_\_
- 

#### SECTION B: Role Conflict (X1)

1. I receive incompatible requests from two or more people.
  2. I have to do things that are accepted by one person but not by others.
  3. I work under conditions where there are conflicting requirements.
  4. I receive assignments without the manpower to complete them.
  5. I am given tasks without adequate resources.
- 

#### SECTION C: Work-Family Conflict (X2)

1. My job demands interfere with my family life.
  2. I often miss family activities because of work.
  3. The amount of time my job takes makes it difficult to fulfill family responsibilities.
  4. My job produces strain that makes it difficult to fulfill family duties.
  5. I have to put off doing things at home because of work.
- 

#### SECTION D: Time Pressure (X3)

1. I often feel rushed in completing my audit tasks.
  2. I must work under pressure to meet deadlines.
  3. There is insufficient time to complete all necessary audit work.
  4. I am required to work overtime to meet deadlines.
  5. Time constraints negatively impact audit procedures.
- 

#### SECTION E: Desire to Change Workplace (X4)

1. I frequently think about quitting my current firm.
  2. I am actively looking for another job.
  3. I would leave this firm if a better opportunity arises.
  4. I feel no long-term commitment to my current firm.
  5. I feel emotionally detached from my organization.
- 

#### SECTION F: Reduced Audit Quality Behavior (Y)

1. I have signed off on audit steps not actually performed.
  2. I have reduced audit work due to time constraints.
  3. I have omitted certain procedures to meet deadlines.
  4. I have failed to fully investigate questionable items due to pressure.
  5. I have submitted audit reports without sufficient evidence.
- 

**Thank you for your participation. Your responses will remain confidential and used for academic purposes only.**



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