

Auditors' professional commitment, time budget pressure, independence, and audit quality: The Audit Board of the Republic of Indonesia Experience



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ABSTRACT

This study aims to investigate the effect of auditors' professional commitment and audit time budget pressure on audit quality mediated by auditors' independence at the Audit Board of the Republic of Indonesia (BPK RI). This study applies explanatory research with a questionnaire method. The survey was conducted in mid-2020. The questionnaire was distributed to the head office and representative offices of BPK RI in 34 provinces. The samples of this study were 132 BPK RI auditors throughout Indonesia. Data analysis used the Partial Least Square test to examine the influence of the variables of auditors' professional commitment, audit time budget pressure, auditors' independence, and audit quality. The results of this study conclude that audit quality can be influenced by auditors' professional commitment either directly or indirectly through auditors' independence, while audit time budget pressure only indirectly affects audit quality through auditors' independence. These findings indicate that the majority of BPK RI auditors have conducted quality audits because the majority of BPK RI auditors are parties with high professional commitment and parties who can work professionally under audit time budget pressure in every audit assignment by maintaining their independence. This is evidenced by the majority of BPK RI auditors who cannot be influenced by personal interference or closeness with the audited entity to produce quality audit reports (LHP).

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Introduction

Audit quality implementation is the responsibility that must be carried out by an auditor independently to be able to express an opinion on the information in the Financial Statements of the client or entity being audited whether it is fair or not following audit standards and audit code of ethics. Therefore, in the context of the Audit Board of the Republic of Indonesia (BPK RI), quality audits will enable BPK RI to play a role following its vision and mission. The information in the financial statements audited by BPK RI is used by stakeholders to make decisions for the management of state finances and encourage efforts to eradicate corruption. One of the important determinants that can affect audit quality is auditors' independence (Patrick et al., 2017). The role of BPK RI can be supported by auditors' professional commitment and auditors who can work under audit time budget pressure. Lord and DeZoort (2001) stated that auditors with low professional commitment will have the potential to behave dysfunctional and auditors with high professional commitment will behave in the public interest and will not damage their professionalism, and individuals with higher professional commitment appear less likely to engage in opportunistic behavior. Various dysfunctional auditors' behaviors can also be caused by audit time budget pressure (Sweeney et al., 2009).

Apart from the good overall performance of BPK RI, there are several BPK RI auditors, namely eight auditors in six cases of non-independent auditors from 2005-2019 (Sumandoyo, 2017; Taher, 2018; Taher, 2019) involved in opinion shopping cases by giving the title of Unqualified (WTP) for the client's Financial Statement information by receiving a sum of money which will be explained below as follows. This phenomenon indicates that some BPK RI auditors ignore the three basic values of BPK RI (Independence,

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Integrity, and Professionalism). Based on these problems, researchers are motivated to examine what factors can affect auditors' independence and audit quality.

This research is a development of previous studies and is different from previous studies. First, researchers position auditors' independence as a variable that mediates the relationship between auditors' professional commitment and audit time budget pressure with audit quality. Second, the researcher wants to research in the public sector and choose a research place in the BPK RI. Several studies conducted by various researchers outside the country of Indonesia found a very strong relationship between audit quality and auditors' independence. In Indonesia, there is not much empirical evidence on this topic, especially in the public sector. Research related to this topic is still very much needed in Indonesia to know the extent of auditing practices in the public sector so that strategic steps can be taken to improve audit quality.

This study addressed four crucial questions:

- i. *Does auditors' professional commitment have a positive effect on audit quality?*
- ii. *Does auditors' professional commitment affect audit quality mediated by auditors' independence?*
- iii. *Does audit time budget pressure have a negative effect on audit quality?*
- iv. *Does audit time budget pressure affect audit quality mediated by auditors' independence?*

Based on the important questions above, then this study applies explanatory research with a questionnaire method. The questionnaire was distributed to the head office and representative offices of BPK RI in 34 provinces. The samples in this research are employees with the functional status of auditors in BPK RI throughout Indonesia. Researchers used the agency theory of Jensen and Meckling (1976) as a justification for the importance of trust of Indonesian stakeholders (principals) to BPK RI (third party) to examine the management and accountability of Indonesian state finances (financial reporting fairness) carried out by RI state institutions (agents). Researchers also used the attribution theory of Heider (1958) as a justification for the behavior of BPK auditors as state auditors which is influenced by internal factors, namely auditors' professional commitment & auditors' independence and external factors, namely audit time budget pressure.

Literature Review

Theoretical Background and Conceptual Framework

Agency Theory

Jensen and Meckling (1976) describes the agency relationship between the principal and agent. In agency theory, it is explained that there is an agency relationship (cooperation) between the principal and the agent, namely the principal contracts the agent with the intention that the agent works for the principals' interests and is responsible to the principal, and it can be said that the agent acts following the principals' interests if the principal and the agent have goals that are the same, namely maximizing the value of the entity. Watkins et al. (2004) stated that agency conflict plays a role as a driver of audit quality. The auditing function in agency theory is one way to reduce agency conflicts between managers (agents) and company owners (principals). Agents and principals require auditors to minimize the asymmetry of information between agents and principals. Therefore, if the agency conflict that occurs is getting bigger, the agency costs will be higher. Thus, qualified auditors will be increasingly needed.

Attribution Theory

The attribution theory was originally introduced by Fritz Heider in 1958. Kelley and Michela (1980) state that attribution theory explains that audit considerations are understood by other parties by looking at the behavior of the parties that determine the factors that cause or the reasons for certain considerations taken. Based on the attribution theory of Heider (1958), the importance of grouping explanations for the causes of a persons' actions and behavior is divided into two categories namely internal (personal) attributions and external (situational) attributions. Kelley (1973) explains that in dealing with certain stimuli, there are three criteria used to assess the validity of giving consideration, namely consensus, uniqueness, and consistency.

Audit Quality

DeAngelo (1981b) states that audit quality is the combined probability of an auditor finding a violation of the clients' accounting system and reporting the violation. The probability of finding a violation depends on the technical ability of the auditor, the audit procedures used during the audit, sampling, etc., while the probability of reporting a violation depends on the independence of the auditor. Audit quality can be assessed from the assurance provided by the auditor that the financial statements do not have material misstatement or fraud (Watkins et al., 2004).

Auditors' independence

Auditors' independence is one of the three basic values of BPK RI. Based on BPK RI Regulation Number 1 of 2017 concerning SPKN and BPK RI Regulation Number 4 of 2018 concerning the BPK Code of Ethics, independence is an attitude and action in carrying out an examination not to be impartial and to be seen as impartial to anyone, and not to be influenced by anyone. Auditors must be objective and free from conflict of interest in carrying out their professional responsibilities. Auditor must also be responsible for continuing to maintain independence in thought and independence in appearance. Mautz and Sharaf (1993: 249) explained that

there are three dimensions of independence, namely Programming Independence, Investigative Independence, and Reporting Independence.

Auditors' Professional Commitment

Professional commitment is very important for the auditor profession because it is an acceptance of the goals and values of the profession and a strong professional commitment is reflected in a higher sensitivity to issues involving professional ethics (Lachman & Aranya, 1986). Professionalism as a normative value system and an ideology of the workforce (Evetts, 2003). Halim et al. (2014) states Aranya and Ferris (1984) explained that professional commitment shows the love and determination of a person in carrying out tasks that are assigned based on the rules and norms that exist in the profession. Furthermore, Porter et al. (1974) stated that commitment is the power of individual identification and involvement in a particular organization.

Audit Time Budget Pressure

Halim et al. (2014) states DeZoort (1998) explained that audit time budget is firm budget time because of limited resources allocated to implement auditing. Audit time budget is measured with two reflective indicators, namely (a) time budget, where Halim et al. (2014) states DeZoort (1998) relate budget time budget to control the amount of time for an overall audit work; and (b) time limit, where Halim et al. (2014) states DeZoort (1998) relate time limit to budget deadline to complete any audit work at date/time specified. Then, Halim et al. (2014) states Sososutikno (2003) explained that audit time budget pressure is a condition that shows auditors are required to make efficiency with the predetermined time budget. Audit time budget is useful so there is no delay in the audit report. Audit report delay is the time interval from the end of accounting records in one period until the audit report is issued (Juwita et al., 2020).

Empirical Review and Hypothesis Development

Trevino (1986) places professional commitment as a component of personal values as an individual or personal factor related to the strength of a person who is able to direct himself in the face of pressure. Lord and DeZoort (2001) stated that auditors with low professional commitment will have the potential to behave dysfunctional and auditors with high professional commitment will behave in the public interest and will not damage their professionalism. Barrainkua and Espinosa-Pike (2018) state that it is very important to understand auditors' beliefs and behavior patterns with the aim of proposing mechanisms within the organization that can improve auditors' ethical behavior that can improve audit quality. Professional commitment has a positive relationship with audit quality (Nasrabadi & Arbabian, 2015).

H1: Auditors' professional commitment has a positive effect on audit quality

Submission of Audit Result Reports (LHP) of Central/Regional Government Financial Reports by BPK RI to DPR, DPD, DPRD, Government, Management of entities under investigation, Regional Heads, BUMN/BUMD, and others must be submitted no later than 2 (two) months after BPK received the Central/Regional Government Financial Report (Article 17 of Law Number 15 Year 2004). Auditors will be pressured if there are constraints in carrying out their tasks, such as limited resources in completing the work, namely the time given to complete the work is getting less (DeZoort & Lord, 1997).

The existence of high audit time budget pressure causes an increase in the perception of stress on senior auditors and staff, so that auditors can behave dysfunctionally which can leave important audit procedures/premature termination of audit procedures (Margheim et al., 2005; Soobaroyen & Chengabroyan, 2006). There is a positive relationship between time budget pressure and the level of risk error from the audit task (Coram et al., 2001) which affects the detection of material misstatements contained in financial statements (DeAngelo, 1981a), resulting in a reduction in audit quality (Otley & Pierce, 1996; Kelley et al., 1999; Coram et al., 2004; Soobaroyen & Chengabroyan, 2006). The research results of Sari and Lestari (2018) at BPK RI Representatives of North Sumatra Province and Primastuti and Suryandari (2014) at BPK RI Representatives of Yogyakarta Province and Elizabeth and Laksito (2017) at KAP Kota Jakarta which show that audit time budget pressure has a negative effect on audit quality.

H2: Audit time budget pressure has a negative effect on audit quality

Experienced auditors have a higher professional commitment than less experienced auditors who tend to choose clients, so that if a more experienced auditors (senior auditors) can review the decisions of less experienced auditors (junior auditors) on the audit review process, then the impact is likely to show a degree of independence and effectiveness in ensuring audit quality (Farmer, 1993). Individuals with higher professional commitment appear less likely to engage in opportunistic behavior (Greenfield et al., 2008). Furthermore, Windsor and Ashkanasy (1995) revealed that professional commitment affects the integrity and independence of auditors. The results of research of Azis (2016) which finds that auditors' professional commitment has a positive effect on auditors' independence and the results of research of Nasrabadi and Arbabian (2015) show that auditors' professional commitment has a positive effect on audit quality.

H3: Auditors' professional commitment has an effect on audit quality mediated by auditors' independence

The existence of a high audit time budget pressure causes an increase in the perception of stress on senior auditors and staff (Margheim et al., 2005). Therefore, auditors have dysfunctional behavior that can leave important audit

programs/procedures/premature termination of audit procedures (Margheim et al., 2005; Soobaroyen & Chengabroyan, 2006). There is a positive relationship between audit time budget pressure and the risk error level of the audit task (Coram et al., 2001), reduced examination samples, easy acceptance of dubious/weak audit evidence (Coram et al., 2003), and ignoring risk (Coram et al., 2004). The things above have an effect on the detection of material misstatements contained in the financial statements, which causes the probability of the auditor not to be able to report misstatements because the auditor is unable to maintain his independence (DeAngelo, 1981a; Moreno & Bhattacharjee, 2003; Bhattacharjee & Moreno, 2013) and causes a reduction in audit quality (Otley & Pierce, 1996; Kelley et al., 1999; Coram et al., 2004; Soobaroyen & Chengabroyan, 2006).

The research results of Primastuti and Suryandari (2014) at the BPK RI Representative of Yogyakarta Province show that audit time budget pressure indirectly has a negative effect on audit quality which is mediated by auditors' independence. In addition, the research results of Ardiani et al. (2015) show that auditors' independence mediates the effect of audit time budget pressure on audit quality.

H4: Audit time budget pressure has an effect on audit quality mediated by auditors' independence

Based on theoretical background above, it can be made the following conceptual framework.

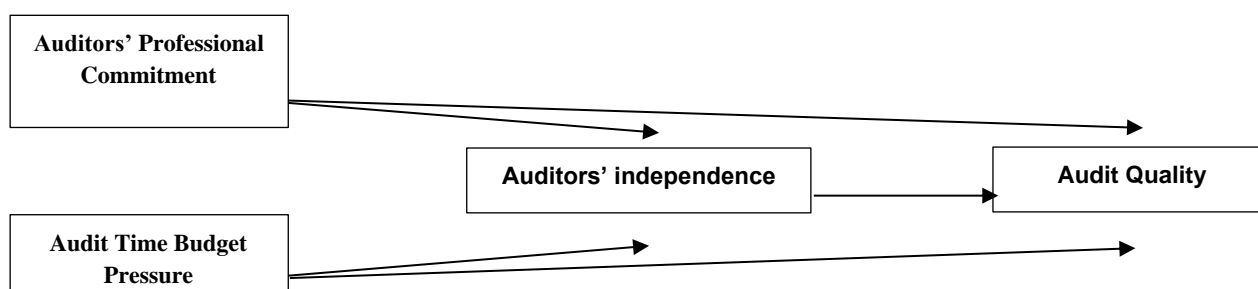


Figure 1: Conceptual Framework

Research and Methodology

Sampling Method

The subject in this research are employees with the functional status of auditors in BPK RI which were taken from BPK RI employee statistics based on the type of position as of August 18, 2019. The population in this research are 3,227 Auditors in BPK RI. The number of samples was determined using the following Slovin's formula are 356 Auditors.

Data Types and Data Collection

This study uses primary data, data collection strategies in the form of perceptions or opinions, the source of individual data from BPK RI auditors, and the data collection technique used is a survey. The survey was conducted in mid-2020. The data collection method used was the questionnaire method (sending questions to respondents) via computer/online/e-mail or questionnaires were distributed by sending a google form link which was converted into a short link with bitly via messenger. The sampling design used convenience sampling.

Data Analysis Technique

The Partial Least Square (PLS) test was used to test the influence between the variables of auditors' professional commitment, audit time budget pressure, auditors' independence, and audit quality. The model of data analysis in this research is as follows :

$$\text{Auditors' independence} = \rho_1 \text{ Auditors' Professional Commitment} + \rho_2 \text{ Audit Time Budget Pressure} + \epsilon_{\text{Auditors' independence}}$$

$$\text{Audit Quality} = \rho_3 \text{ Auditors' Professional Commitment} + \rho_5 \text{ Audit Time Budget Pressure} + \rho_6 \text{ Auditors' independence} + \epsilon_{\text{Audit Quality}}$$

Where :

ρ_i = Exogenous to endogenous path coefficient

ϵ_t = Error term/Residual/other factors not studied

The variable definitions are presented below.

Table 1: Variable definitions

Variable	Explanation	Source	Coding
Audit quality (Y2)	audit activities or auditors' examination by using their professional abilities to find and report (probability) violations or material misstatements that occur in the clients' accounting system based on BPK RI audit standards, BPK RI auditors' code of ethics, and the prevailing laws and regulations in BPK RI (there are 9 indicators).	DeAngelo (1981b), Sila et al. (2016), BPK RI (2017), and BPK RI (2018)	Likert scale, ranging from: 1 = strongly disagree 5 = strongly agree
Auditors' independence (Y1)	attitudes and actions in examining to be impartially viewed as impartial to anyone, and should not be influenced by anyone, and auditor must be objective and free from conflicts of interest in carrying out his professional responsibilities, which consist of programming independence, investigation independence, and Reporting independence (there are 11 indicators).	Mautz and Sharaf (1993: 249), BPK RI (2017), BPK RI (2018), and Ardhani et al. (2019)	Likert scale, ranging from: 1 = strongly disagree 5 = strongly agree
Professional commitment (X1)	the relative strength of the identification and involvement of the BPK RI auditors on their professional values (there are 15 indicators).	Azis (2016), BPK RI (2017), and BPK RI (2018)	Likert scale, ranging from: 1 = strongly disagree 5 = strongly agree
Audit time budget pressure (X2)	a situation that shows the BPK RI auditors are required to complete the audit on time according to the plan by strictly performing efficiency against the predetermined audit time budget (there are 4 indicators).	Otley and Pierce (1996), Article 17 of Law Number 15 the Year 2004, Halim et al. (2014), BPK RI (2017), and Amalia et al. (2019)	Likert scale, ranging from: 1 = impossible to achieve/never achieved/impossible to complete 5 = very easy to achieve/always accomplished/very easy to complete

Result and Discussion

Data Collection Results

Data collection results through questionnaire delivery are presented in Table 2 below.

Table 2: Details of Returns Questionnaire

Number	Explanation	Questionnaire Total
1	Questionnaire returned via messenger (Google Form)	138
2	Unprocessed questionnaire	6
3	Processed questionnaire	132

Table 2 above shows that 138 questionnaires were received back (38.76% return rate from 356 questionnaires). However, the research sample that can be processed is 132 questionnaires (37.08% return rate from 356 questionnaires).

Testing Results of Validity, Reliability, and Goodness of Fit Model

The analysis was carried out in two stages because there were indicators that did not meet the outer model test criteria in the first stage (X2.1, X2.3, and Y1.9). The outer model test results in the second stage obtained the results of all variables with the reflective measurement model, the loading factor value of each indicator was more than 0.500 so that the indicators of the variables had met the convergent validity. The discriminant validity test using the Cross-loading value shows that the loading factor in the column of each indicator is greater than the cross-loading value of other variables so that it meets the criteria. The construct reliability test using the Composite Reliability value and the Cronbachs Alpha value obtained the test result value meets the test criteria of more than 0.60 (> 0.60) so that it meets the criteria.

The inner model results obtained by the coefficient of determination of 0.325 for the auditors' independence variable and 0.611 for the audit quality variable, meaning that the influence on auditors' independence can be explained by 32.5 percent by auditors' professional commitment and audit time budget pressure, then the magnitude of the influence on audit quality can be 61.1 percent explained by auditors' professional commitment, audit time budget pressure, and auditors' independence.

Hypothesis Testing Results

Based on the empirical data used, it can be tested against the proposed hypothesis. The following shows the results of hypothesis testing based on the path coefficient value and the T-Statistical/P-value.

Table 3: Results Description of Respondents' Answers

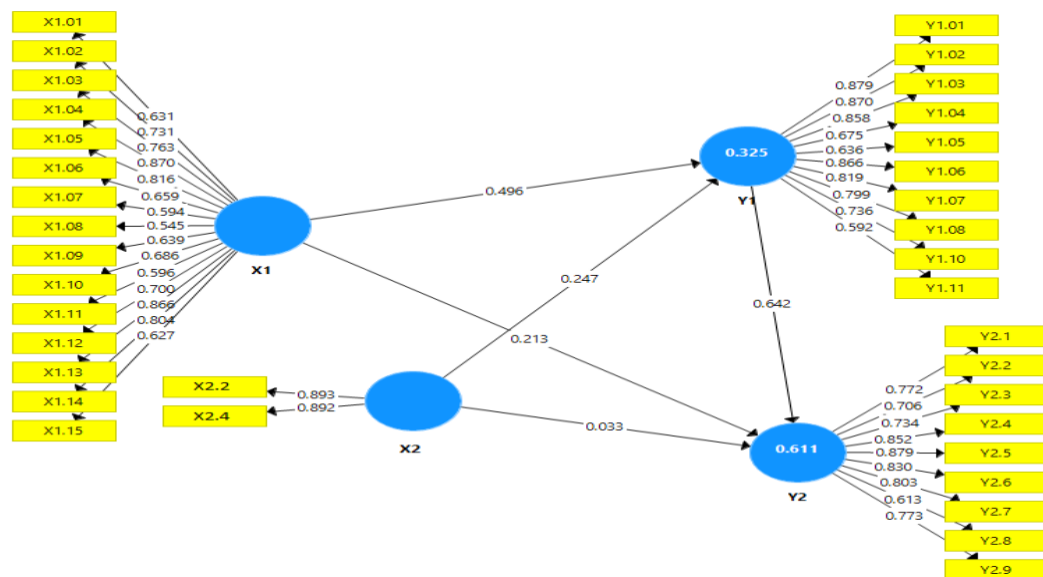
Variable	Number of Indicators	Lowest Average	Highest Average	Variable Mean
Auditors' Professional Commitment (X1)	15	3.129	4.076	3.629
Audit Time Budget Pressure (X2)	4	3.682	4.341	4.013
Auditors' independence (Y1)	11	4.045	4.530	4.262
Audit Quality (Y2)	9	4.076	4.553	4.375

The results of the descriptions of the respondents' answers to the observed variables show that the respondents gave positive responses to the observed indicators of each variable. It can be seen in Table 3 that the average value of the auditor's professional commitment variable is 3.629, the audit time budget pressure variable is 4.013, the auditors' independence variable is 4.262, and the audit quality variable is 4.375. The survey results found that the majority of respondents were men aged 30-39 years (46.2%). The survey results found that the majority of respondents have the functional positions of auditor as Junior Team Members (46.2%) and Senior Team Members (25.8%). The survey results found that the majority of respondents had work experience >11 years (45.5%). The survey results found that the majority have audited the financial statements of the entity being examined 10-15 times (22.0%) and >15 times (28.0%). The survey results found that the average team member assigned to each assignment was four auditors (48.48%).

Table 4: Hypothesis Testing Results

Influence	Path Coefficient	T Statistics	P Values	Information
X1 -> Y1	0.496	7.464	0.000	Significant
X1 -> Y2	0.213	3.290	0.001	Significant
X2 -> Y1	0.247	3.448	0.001	Significant
X2 -> Y2	0.033	0.490	0.624	Not significant
Y1 -> Y2	0.642	9.704	0.000	Significant
X1 -> Y1 -> Y2	0.318	5.522	0.000	Significant
X2 -> Y1 -> Y2	0.158	3.018	0.003	Significant

Hypothesis results in Table 4 above show that effect of auditors' professional commitment on audit quality obtained a path coefficient of 0.213 with a p-value of 0.001 ($p < 0.05$), effect of audit time budget pressure on audit quality obtained a path coefficient of 0.033 with a p-value of 0.624 ($p > 0.05$), effect of auditors' professional commitment on audit quality mediated by auditors' independence (partial mediation) obtained a path coefficient of 0.318 with a p-value of 0.000 ($p < 0.05$), and effect of audit time budget pressure on audit quality mediated by auditors' independence (full mediation) obtained a path coefficient of 0.158 with a p-value of 0.003 ($p < 0.05$). Testing the results of the analysis with PLS in knowing the effect between variables in full can be seen in the following figure below.

**Figure 2:** Diagram of Hypothesis Testing Results Using PLS

Effect of Auditors' Professional Commitment (X1) on Audit Quality (Y2)

Hypothesis results in Table 4 above show that auditors' professional commitment has a significant positive effect on audit quality. These results can be interpreted that the higher auditors' professional commitment will affect the higher audit quality. The results of the respondents' answers related to auditors' professional commitment variables show that the majority of respondents' answers are the variable average of 3.629, which means that on average the respondents perceive themselves as having professional commitment when conducting audit assignments.

The results of this study indicate that the BPK RI auditors have the determination or self-strength to remain in their profession and can direct themselves in facing pressure according to Trevino (1986) statement that professional commitment is a component of personal values as an individual or personal factor relates to the strength of a person who can direct himself in the face of pressure. Then, the results of this study also support the argument of Lord and DeZoort (2001) which states that auditors with high professional commitment will behave in the public interest and will not damage their professionalism. Besides, the results of this study support Greenfield et al. (2008) who stated that individuals with higher professional commitment appear to be less likely to engage in opportunistic behavior. Furthermore, the results of this study also support the results of research from Halim et al. (2014) and Nasrabadi and Arbabian (2015) which show that professional commitment has a positive relationship with audit quality. It is proven that auditors who have high professional commitment will have higher audit quality. Therefore, the BPK RI auditors who are highly committed to professionals are proven to support the implementation of the BPK RI basic value, namely professionalism.

Effect of Audit Time Budget Pressure (X2) on Audit Quality (Y2)

Hypothesis results in Table 4 above show that audit time budget pressure has a positive but insignificant effect on audit quality. These results can be interpreted that the higher audit time budget pressure will not affect the higher audit quality, which means that the BPK RI auditors can still perform quality audits even though they work under audit time budget pressure. The results of this study indicate that on average the respondents give positive responses to the indicators of audit time budget pressure variables or perceive themselves to be positively facing audit time budget pressures when conducting audits. Based on the results of this study also showed that on average the respondents gave positive responses to the indicators of the auditors' independence and audit quality variables.

BPK RI auditors are proven to carry out best practice, namely a method/technique/procedure that has been tested and proven to assist organizations in achieving high levels of efficiency and effectiveness in producing an output. BPK RI must submit the results of the examination to the DPR, DPD, DPRD, Government, and others, which are based on Article 17 of Law Number 15 the Year 2004 that submission of the Audit Result Report (LHP) on the Report Central/Regional Government Finance (LKPP/LKPD) is submitted no later than 2 (two) months after the BPK has received the Central/Regional Government Financial Report. This policy applies to both BPK RI auditors who audit Financial Statements at the Central Government and auditors who audit Financial Statements in Regions with different assignments, regions, geographies, and complexity of the audited entity and the entities being audited.

The constraints faced by auditors do not make auditors negative pressure but instead become a form of positive pressure even though they do not affect audit quality. This can be seen in the descriptions of respondents' answers to the observed variables in Table 3 which shows that the respondents gave a positive response to the indicator of the audit time budget pressure variable of 4.013 and the audit quality variable of 4.375. The results of the above research can be caused because BPK RI auditors can face well when they are under pressure in carrying out tasks, such as constraints of limited resources in completing work, namely the time given to complete the work is getting less (DeZoort & Lord, 1997) and the lack of auditors (Ashari & Prabowo, 2017).

The results of this study do not support the research results of Sari and Lestari (2018) at the BPK Representative of North Sumatra Province, the results of research from Primastuti and Suryandari (2014) at the BPK Representative of Yogyakarta Province, and the results of research from Elizabeth and Laksito (2017) at the Public Accounting Firm (KAP) Kota Jakarta which shows that audit time budget pressure has a negative effect on audit quality, as well as the results of research from Svanberg and Öhman (2013) which found that there is a positive relationship between audit time budget pressure and the act of reducing audit quality, namely underreporting of time. However, the results of this study support the research results of Ardiani et al. (2015) on the Public Accounting Firm (KAP) Central Sumatra which shows that time budget pressure does not have a direct effect on audit quality.

Effect of Auditors' Professional Commitment (X1) on Audit Quality (Y2) Mediated by Auditors' Independence (Y1)

Hypothesis results in Table 4 above show that auditors' professional commitment has a significant positive effect on audit quality mediated by auditors' independence. These results can be interpreted that the higher auditors' professional commitment with auditors' independence mediation will affect the higher audit quality, with the nature of partial mediation. The results of this study support the results of research from Azis (2016) and Windsor and Ashkanasy (1995) which found that auditors' professional commitment has a positive effect on auditors' independence. Besides, the results of this study support the results of research from Halim et al. (2014) and Nasrabadi and Arbabian (2015) which found that auditors' professional commitment has a positive effect on audit quality. Furthermore, the results of this study also support Greenfield et al. (2008) who revealed that individuals with higher professional commitment appear to be less likely to engage in opportunistic behavior.

The results of this study indicate that the average respondent perceives himself as having a professional commitment when conducting an audit. Besides, the results showed that the majority of respondents answered that the average number of team members assigned

to each assignment was 4 (four) people or as many as 64 people (48.48%) consisting of technical controller (5.3%), senior team leaders (6.8%), senior team members (25.8%), junior team leaders (15.9%), and junior team members (46.2%), based on Law Number 15 of 2006 concerning the Audit Board consisting of the function of auditor. This indicates that the formation of a team of four auditors is sufficient to support the implementation of audit quality with maintained auditors' independence. On average, BPK RI auditors who were respondents in this study had the professional commitment. Audit team members can cooperate when faced with pressures. Farmer (1993) argues that experienced auditors have a higher professional commitment than less experienced auditors who tend to choose clients, so if more experienced auditors (senior auditors) can review the decisions of less experienced auditors (junior auditors) on the audit review process, then the impact tends to show a high degree of independence and is effective in ensuring audit quality.

The findings in this study support the justification of the agency theory of Jensen and Meckling (1976). The existence and function of BPK RI as a third party is very important to mediate between RI stakeholders as principals who do not fully trust the managers and persons in charge of state finances (RI state institutions) as agents. The role of BPK RI is increasingly needed because it can reduce agency conflicts between RI state institutions and Indonesian stakeholders. BPK RI can minimize any asymmetry of information between RI state institutions and RI stakeholders. Then, the findings in this study support the justification of the attribution theory of Heider (1958). The behavior motivation of BPK RI auditors to make decisions to conduct quality audits, namely actions and behaviors derived from internal factors of auditors' professional commitment and auditors' independence.

Effect of Audit Time Budget Pressure (X2) on Audit Quality (Y2) Mediated by Auditors' Independence (Y1)

Hypothesis results in Table 4 above show that audit time budget pressure has a significant positive effect on audit quality mediated by auditors' independence. These results can be interpreted that the higher audit time budget pressure with auditors' independence mediation will affect the higher audit quality, with the nature of full mediation. So with the existence of a predetermined, let alone strict audit time budget, the auditors become independent because their time and energy are devoted only to focus on professionally conducting audits so that auditors can carry out quality audits.

The results of this study do not support that the existence of high audit time budget pressures causes an increase in the perception of stress on senior auditors and staff, which causes auditors to behave dysfunctionally which can leave important audit procedures/premature termination of audit procedures (Margheim et al., 2005; Soobaroyen & Chengabroyan, 2006). The results of this study also do not support that there is a positive relationship between time budget pressure and the risk error level of the audit task (Coram et al., 2001), reduced examination samples, and easy acceptance of dubious/weak audit evidence (Coram et al., 2003) as well as ignoring the risks (Coram et al., 2004) which affect the detection of material misstatements contained in financial statements (DeAngelo, 1981a), which can lead to a reduction in audit quality (Otley & Pierce, 1996; Kelley et al., 1999; Coram et al., 2004; Soobaroyen & Chengabroyan, 2006).

The results of this study can also be supported because auditors have a high professional commitment when performing audit tasks so that BPK RI auditors can face positive pressure. The survey results found that the average team member assigned to each assignment is 4 (four) auditors, which means that their formation is sufficient to carry out the audit task and audit team members can cooperate when faced with audit time budget pressures. The majority of auditors who are respondents in this study can be relied upon to work under audit time budget pressure because they have work experience >11 years and the number of audits of local government/other auditing reports 10-15 times and >15 times as auditors of BPK RI.

The results of the above research can be caused because auditors can face well when they are under pressure in carrying out tasks, such as constraints of limited resources in completing work, namely the time given to complete the work is getting less (DeZoort & Lord, 1997) and the lack of auditors (Ashari & Prabowo, 2017). Based on the results of this research, the resources owned in completing audit assignments for BPK RI auditors such as the time given to complete the audit for 2 (two) months are sufficient and the number of auditors assigned to each audit assignment is adequate. On average, the BPK RI auditors who became respondents were both auditors who conducted LKPP/LKPD audits with differences in the complexity of the audited entity and the entities they examined. The auditor can be independent in completing a quality audit even with the pressure of the 2 (two) month audit time budget. Therefore, the results of this study indicate the BPK RI auditors can handle pressure well when carrying out audit tasks.

The results of this study do not support the statement of Sweeney et al. (2009) stated that various dysfunctional auditors' behaviors can be caused by audit time budget pressure. Besides, the results of this study also do not support the research results of Prabowo and Samsudin (2010) on the Public Accounting Firm (KAP) Semarang which shows that audit time budget pressure does not have a significant effect on independence. However, the results of this study support the results of research by Ashari and Prabowo (2017) at the BPK Representative of Bali Province which shows that audit time budget pressure has a positive effect on auditors' independence and supports the research results of Ardiani et al. (2015) on the Central Sumatra Public Accountant Firm (KAP) which shows that time budget pressure does not have a direct effect on audit quality, time budget pressure has an effect on independence, and time budget pressure has an influence on audit quality that is mediated by independence.

The results of this study also support the results of research by Primastuti and Suryandari (2014) at BPK Yogyakarta Provincial Representative Office which shows that time budget pressure indirectly affects audit quality mediated by auditors' independence. However, the research results of Primastuti and Suryandari (2014) show that audit time budget pressure has an indirect negative

effect on audit quality that is mediated by auditors' independence. Meanwhile, the results of this study and the results of research from Ardiani et al. (2015) show that audit time budget pressure indirectly has a positive effect on audit quality that is mediated by auditors' independence.

The findings in this study support the justification of the agency theory of Jensen and Meckling (1976). The existence and function of BPK RI as a third party is very important to mediate between RI stakeholders as principals who do not fully trust the managers and persons in charge of state finances (RI state institutions) as agents. The role of BPK RI is increasingly needed because it can reduce agency conflicts between RI state institutions and Indonesian stakeholders. BPK RI can minimize any asymmetry of information between RI state institutions and RI stakeholders. Then, the findings in this study support the justification of the attribution theory of Heider (1958). The behavior motivation of BPK RI auditors to make decisions to conduct quality audits, namely actions and behaviors derived from external (situational) factors, audit time budget pressure can only affect the behavior of the BPK RI auditors to carry out quality audits if it is mediated by auditors' independence.

Theoretical, Practical and Policy Implications

The findings in this study can contribute in theoretical, practical and policy implications. First, this research can contribute in theoretical, namely the results of this study constitute empirical evidence related to the agency theory of Jensen and Meckling (1976) and the attribution theory of Heider (1958). Besides, this research can contribute in the form of suggestions for improvements in audit quality, auditors' independence, auditors' professional commitment, and audit time budget pressure. Second, this research can contribute in practical and policy implications, namely the results of this study provide input to regulators and the Head of BPK RI or the Head of BPK RI Representatives regarding policies related to auditors' professional commitment and audit time budget pressure, as well as for the BPK RI auditors regarding the importance of maintaining independence in every assignment carried out in order to improve audit quality.

Conclusions

Important findings in research on the effect of auditors' professional commitment and audit time budget pressure on audit quality mediated by auditors' independence are first, audit quality is influenced by auditors' independence. Second, audit quality is influenced by auditors' professional commitment. Third, auditors' independence is affected by auditors' professional commitment. Fourth, audit quality is influenced by auditors' professional commitment mediated by auditors' independence. Fifth, audit quality is not affected by audit time budget pressure. Sixth, auditors' independence is affected by audit time budget pressure. Seventh, audit quality is affected by audit time budget pressure mediated by auditors' independence. Based on the case of the six BPK RI auditors involved in the opinion shopping case, then it cannot be interpreted generally that the average BPK RI auditor also does the same thing because the findings of this study indicate that the average BPK RI auditor as state auditor is a party with professional commitment who are not affected by personal interference or closeness to clients (independent), and can positively face audit time budget pressures in each audit assignment to produce a quality BPK RI Audit Result Report.

The limitations of this study are the response to the questionnaire distributed was not too high but quite adequate considering the respondents who were generally very busy with government affairs which took up so much time and energy due to the Covid-19 pandemic. Researchers have made various efforts to improve the response of the auditors to the distributed questionnaire but there are busyness and a shift from the old normal way of life to a new normal way of life and a shift from the old normal way of working to the new normal way of working for employees or auditors. The next researcher is advised to distribute the questionnaire directly (visiting the head office and BPK RI representative office) so that the response rate is high even though on the other hand it requires larger funds. Further researchers can develop measurements for the audit time budget pressure variable because in this study it failed to directly prove the relationship between audit time budget pressure and audit quality. Researchers can then carry out further studies by adding variables relevant to the public sector such as competence and audit procedure compliance.

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