RELATION OF TIME BUDGET PRESSURE
BY DYSFUNCTIONAL BEHAVIOUR AND,
ITS INFLUENCE TO AUDIT QUALITY

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This study examine the relation of time budget pressure by dysfunctional behaviour which mirror from behaviour of premature sign-off, under-reporting of time, and audit quality reduction behavior and, its influence to audit quality.

The respondents are senior auditors at BPK and BPKP. Data for the study were collected from 1 BPK and 3 BPKP. The sampling method used is purposive sampling. In total 220 questionnaires were distributed, 130 can be used in analysis, for response rate of 74 percent. Using structural equation modeling of AMOS (Analysis of Moment Structure) Program, the result of this study indicates that time budget pressure has positive influence to behavior of premature sign-off, under-reporting of time, and audit quality reduction behavior. By contrast, dysfunctional behaviour which mirror from behavior of premature sign-off, under-reporting of time, and audit quality reduction behavior do not have influence to audit quality. Behavior of premature sign-off has positive influence to audit quality reduction behavior.

Keywords : Time budget pressure, Disfunctional behaviour, Premature sign-off, Under-reporting of time, Audit quality reduction behavior, Audit quality, Senior auditor, BPK dan BPKP

INTRODUCTION

Problem Background

Time budget is very important for an auditor in executing his duty in order to meet the client's request on schedule and become a key to success for the future of the auditor's career (Commission On Auditors' Responsibilities Report, 1978). Criterion to obtain a good ranking is attainment of time budget (Kelley & Seiler, 1982). This criterion puts pressure on the auditor to meet the time budget. This pressure causes stress in the individual which emerges from an imbalance between available time and duty and also influences professional ethics through

attitude, intention, attention, and auditor behaviour. This negative influence can be seen from the appearance of behaviour that threatens the audit quality with a reduction in detection and investigation of qualitative aspects of misstatements indicative of potential (Braun, 2000), failure to research an accounting principle, superficial review of documents, acceptance of client's weak explanations and reduction of work on an audit step below an acceptable level (Kelley & Margheim, 1987). This behaviour also poses a direct threat to the reliability of audit records which form the basis of the audit opinion and together with premature sign-off, are included under the heading of audit quality reduction behaviour. Other behaviour form found by Kelley & Margheim (1987) is under-reporting of time, which occurs when auditors complete chargeable work on their own time, and is usually motivated by a desire to avoid or minimize budget over-runs (Leightner, et al., 1982). This behaviour does not pose an immediate threat to audit quality; it may lead to undesirable consequences such as inaccurate staff evaluations, lost revenue for the firm, unrealistic future budget and audit quality reduction behaviour on future audit.

Dysfunctional behaviour tends to increase as budget pressure increases (Cook and Kelley, 1988). The finding of lower dysfunctional behaviour at very high levels of budget pressure is more likely due to feelings of disappointment and indifference towards ethics and quality of work.

Quality of auditor work relates to the expertise qualification, accuracy of completion of task time, sufficiency of inspection evidence, and its indepen-dent attitude to client. If an auditor can work professionally then the audit report will be of good quality. Audit quality is interpreted as the probability of an auditor to determine and report fraud that has occurred in a client's ac-counting system.

The probability of discovering fraud depends on the technical ability of the auditor such as experience, professionalism and the audit structure of the firm. The probability of the auditor to report the fraud that has occurred in the client's accounting system depends on the independency of the auditor (De Angelo, 1981). Carcello et.al. (1992) notes that factors such as experience of the client, industry expertise, responsiveness and adherence of GAAS influence's the audit quality. Research indicates that time budget pressure has consistently been associated with dysfunctional behaviour of an auditor, constitutes a di-rect and serious threat to audit quality. So that an auditor with a high level of professionalism will greatly influence the quality of the audit as a result soci-ety will consider it to be a profession.

The latest development in the field of audit indicates dissatisfaction con-cerning audit quality. This has also occurred in the governmental sector, whose performance up till now has been regarded as bad. Based on this phenomenon research is required to know the relation of time budget pressure to dysfunc-tional behaviour and also its influence on audit quality.

Problem Formula

1. Does time budget pressure have a positive influence on governmental auditor behaviour towards three behaviour types: 1) premature sign-off (PSMO), 2) under-reporting of time (URT), and 3) audit quality reduction behaviour (AQRB)?
2. Do these behaviours have negative influence on audit quality?
3. Does time budget pressure have a direct negative influence on audit quality?

RESEARCH OBJECTIVE AND BENEFIT

The objective of this research is to obtain the empirical evidence about dysfunctional behaviour as it affects the time budget pressure on governmental auditors and its influence on audit quality.

THEORETICAL FOUNDATION AND HYPOTHESES

The concept behind this research is based on research completed by Kelley & Margheim (1987, 1990), and Otley & Pierce (1996).

Time Budget Pressure and Dysfunctional Behaviour

Budget pressure represents the normal picture of an auditor operational system. Pressure created by perceived rigid application of excessively tight time budget has consistently been associated with dysfunctional behaviour. The Commission on Auditors' Responsibilities Report (1978) gave clear evidence that budget pressure was the primary factor causing dysfunctional behaviour such as premature sign-off. Subsequent studies confirmed that auditors generally perceived budget pressure to be a major cause of dysfunctional behaviour (Alderman and Deitrick, 1982; Kelley and Seiler, 1982; Lightner et al., 1982, 1983) and that this budget pressure is rapidly increasing (Cook and Kelley, 1988).

Time budget pressure has therefore been consistently linked with dysfunctional behaviour by auditors, including those types of behaviour which constitute a direct and serious threat to audit quality. Time budget pressure is a situation that shows auditor are expected to be efficient in relation to time budget which has been compiled or there are time budget demarcations which are very inflexible and binding.

Cook and Kelley (1988) focussed the study on the ability to meet the time budget by presenting direct comparison with previous studies by Kelley and Seiler (1982). Senior auditors and staff seldom behave functionally that is to strive to work hard or ask for the make-up of the budget and more often opt to relate to dysfunctional behaviour.

Therefore the following hypothesis is proposed: *Hypothesis 1: Great pressure to meet time budget in performance evaluation has a positive and*

significant influence on dysfunctional behaviour that occurs in relation to governmental auditors.

H_{1a} *Time Budget Pressure has a positive influence on premature sign-off.*
H_{1b} *Time Budget Pressure has a positive influence on under-reporting of time.*
H_{1c} *Time Budget Pressure has a positive influence on audit quality reduction behaviour.*

Dysfunctional Behaviour and Audit Quality

Rhode (1978) has done a survey on members of the American Institute of Certified Public Accountants (AICPA) concerning potential factors which are related to the occurrence of reduction in audit quality, including premature sign-off. The primary factor causing this behaviour is time budget pressure.

Kelley and Margheim (1987, 1990) and McNair (1991) supported a survey of is related to reduction audit quality, including premature sign-off. Kelley and Margheim (1990) found a positive relation between time budget pressure and a number of reductions in audit quality relating to budget tightness, which could not be achieved in practice.

Under Reporting of time happened when auditor completed chargeable work in their own time, and it is usually motivated by a desire to avoid or minimize budget over-runs (Commission on Auditors' Responsibilities Report, 1978; Leightner et al., 1982, 1983). Hereinafter Leightner et al. (1982) concluded that the ability to meet the budget influenced the auditor to do under-reporting of time.

Kelley and Margheim (1990) found a positive relationship between budget pressure and dysfunctional behaviour that is under-reporting of time and AQRB. Under Reporting of time does not directly influence the audit quality but can lead to mistakes more serious in the use of time budget which will an influence audit quality.

Auditor failure to do the competent audit step relates to audit quality reduction behaviour (AQRB). AQRB is defined as action taken by the auditor which reduces the effectiveness of evidence gathering during the assignment. Audit effectiveness is affected because the auditor chooses not to do the step audit program at all and or to do the step in the audit program completely. Raghunathan (1991) found that the auditor regards the time budget pressure as a significant cause of AQRB.

Factors influencing audit quality has been put forward by a number of researchers like Aldhizer III, et al. (1995) found 19 audit quality attributes of the public sector. Deis and Giroux (1992) noted that audit reputation and power conflict influences the audit quality of the public sector. While, DeAngelo (1981) found there are relation between auditor size and audit quality. Lennox (1999) found that there is a relationship between audit quality and the auditor size through approach factor of reputation and deep pocket auditor. Differing from Lennox (1999), Carcello et al., (1992) put forward 12 attributes determining

audit quality such as technique experience and industrial, responsiveness to client requirement, and interpersonal report with client. Based on this description a second hypothesis is proposed Hypothesis 2: Dysfunctional behaviour focusing on premature sign-off, under-reporting of time and audit quality reduction behaviour has negative influences on audit quality.

H_{2a} *Premature sign-off has a negative influence to audit quality.*
H_{2b} *Under-reporting of time has a negative influence on audit quality.*
H_{2c} *Audit Quality Reduction Behaviour has a negative influence on audit quality.*
H_{2d} *Premature sign-off has a positive influence on audit quality reduction behaviour.*

Time Budget Pressure and Audit Quality

Time budget pressure emerges because of various factors such as competition for fees among public accountant offices (Kelley & Seiler, 1982; Mcnair, 1991), consideration of profit ability, and personnel limitation. Time Budget pressure faced by professionals in the field of audit can generate a high level of stress and influence the attitudes, intentions and behaviour of the auditor (Dezoort, 2002) and also lessen their attention to qualitative aspects of misstatement indicative of potential fraudulent financial reporting (Braun, 2000). Research done by Easterbrook (1959) has typically been tested using dual-task methodology indicating that under time pressure, auditors' attention will become focused on dominant tasks such as the task of accumulating documentary evidence regarding frequency of misstatement at the expense of attention to subsidiary tasks such as the task of attending to qualitative aspects of misstatement indicative of potential fraudulent financial reporting.

Further research done by McDaniel (1990) which focused on the extent to which performance of a single task was effected by time pressure indicates that the effects of time pressure may set in at lower levels than those required to effect the accuracy of such tests of details. That is, auditors limit their attention to accurate documentation of the frequency and amount of misstatement without actually attending to the qualitative aspects of the misstatement that may be indicative of fraudulent financial reporting. In fact the auditors often perform concurrent tasks or the same audit procedures serve multiple purposes with respect to auditor judgment and decision. Furthermore, it appears that at least a portion of auditors' responsibility for the detection of fraudulent financial reporting is dependent on auditors' vigilance for potential indicators while executing other audit tasks.

Based on result of this research, the researcher assumes that there is a direct relationship between time budget pressure with the audit quality because the audit quality can be interpreted as the probability of an auditor finding and reporting the existence of fraud in the client's accounting system, and ability to find the existence of fraud and report it depending on technical abil-

ity of the auditor and auditors' independency to the client (DeAngelo, 1981). In consequence a third hypothesis is proposed *hypothesis 3: time budget pressure directly has a negative influence on audit quality.*

RESEARCH METHODOLOGIES

Data Collection and Sample Selection

The object of this research is the senior auditor at BPK Perwakilan III Yogyakarta, BPKP Special District of Yogyakarta, BPKP Central Java, and BPKP DKI Jakarta. Selection of BPK and BPKP is done through an intake of sample area because the population selected can be identified in a geographical area. The respondents selected as sample are senior auditors because they are assumed to have responsibility for the efficacy of the execution of task in the field.

The data collection in this research used the mail survey by delivering questionnaires to respondents through the post office and directly visiting the chosen institute as the research subject by entrusting questionnaire at general office of the institute. The questionnaire was distributed between mid March 2003 and the end of May 2003. As many as 163 questionnaires were returned from 220 questionnaires distributed so that the total response is 74%. The detailed results of the data collection are shown in Tables 1. (See appendix).

Definition and Variable Measurement

Time Budget Pressure

Time budget pressure according to Dezoort (2002) is the form pressure which emerges from resource limitation that can be used to execute the task. To measure the variable of time budget pressure an instrument was used that was developed by Kelley & Seiler (1982) and Kelley & Margheim (1990) and Otley and Pierce (1996).

Premature sign-off (PSMO)

A premature stop to audit procedure is a circumstance where an auditor discontinues one or more steps required in audit procedure without replacing them with other steps (Dale E. Marxen, 1990). To measure the premature stoppage variable for audit procedure an instrument was used that had been developed by Raghunathan (1991) and Sucahyo (2001).

Under-reporting of time (URT)

Under-reporting of time mirror an circumstance showing auditor finish the burdensome job or task with the personal time and motivated by desire to

avoid or minimize the abundant budget (Commission On Auditors' Responsibilities Report, 1978; Leightner Et al.,1982, 1983). This variable measured by using instrument developed by Leightner et al. (1983).

Audit Quality Reduction Behaviour (AQRB)

Audit quality reduction behaviour represents the behaviour which is together with premature sign-off directly threatens the reliability of the audit record which forms the basis of the audit opinion (Kelley and Margheim, 1987). In line with this, research done by Virna (2001) defines AQRB as action taken by the auditor to reduce the effectiveness of evidence gathering during the assignment. Variable AQRB is measured through an instrument developed by Aldermain and Deitrick (1982) and Kelley and Margheim (1987, 1990).

Audit Quality

Audit quality is interpreted by DeAngelo (1981) as the probability of an auditor to find and report the fraud that has occurred in the client's accounting system. The probability of investigation of fraud depends on the technical ability of the auditor such as auditor experience, education, professional and structure of the audit of the firm. The audit quality variable is measured by using an instrument developed by Carcello et al., (1992).

Test of Reliability and Validity

The results of test data indicate that the instrument used in this research is reliable and valid (see the appendix). The test results of validity and reliability which have been done indicate that the constructs from theses five research variables are reliable and valid enough to be used that is the factor loading which mean of larger than 0.30 and coefficient of alpha is larger than0.50.

Method of Hypothesis Tests

In this research the tests of the hypothesis were done by using structural equation model (structural equation modelling/SEM) assisted by the AMOS application (analysis of moment structure) from Arbuckle (1997). The research model used can be seen in the appendix. The yardstick in the hypothesis tests is the value of the critical ratio which is found in the regression weight with the absolute minimal value of 2. To fulfil a good structural equation of application AMOS requires some criteria which must be fulfilled (Arbuckle, 1997) that is:

1.   DF (degree of freedom) its value has to be positive.
2.   Non significant chi-square is above value required that is with the value p=0,05 and above Conservative boundary accepted by equal to p=0,10.

3. Incremental Fit that is GFI (Goodness Of Fit Index), Adjusted GFI (AGFI), Tucker Lewis Index (TLI) And Comparative Fit Index (CFI) of above 0,90.
4. The RMR value (Root Mean Square Residual) and RMSEA (Root Mean Square Error of Approximation) low.

ANALYSIS AND RESULT OF SOLUTION

Analysis for Full Structural Equation Model

Analysis of the SEM (structural equation modelling) is used to test three hypotheses in this research. Analysis SEM done in relation to the result of the full structural equation model and there is no single statistical test appliance to measure or test the hypothesis concerning the model (Hair Et al., 1995; Tabanichnick & Fidell, 1996).

χ^2-Chi Square Statistic

The model examined will be regarded as good or satisfactory if the chi-square value is low. The smaller the value of χ^2 the better the model and it is accepted based on a probability by cut off value equal to $p > 0,05$. (Hulland et al.1996).

RMSEA-THE Root Mean Square Error of Approximation

The RMSEA value shows the goodness-of-fit which can be expected [by] if/when model is estimated in the population (Hair Et al., 1995). The smaller the RMSEA value or equal to 0,08 represents an index which is an acceptable model.

GFI-Goodness of Fit Index

GFI is a non statistical measure having to span the value between 0 (poor fit) up to 1.0 (perfect fit). The high value in this index shows a "better fit".

AGFI-ADJUSTED Goodness-of – Fit Index

Tanaka and Huba (1989) and (Arbuckle, 1999) state that GFI is an ana-logue from R^2 in multiple regression. A fit index can be adjusted to the degree of freedom which is available to test whether it is accepted or not (Arbuckle, 1999). The acceptance level recommended is when AGFI has the value of equal to or larger than 0.90 (Hair et al., 1995; Hulland et al., 1996).

CMIN/DF-The of Minimum sample discrepancy function

CMIN divided by the degree of freedom will result in the CMIN/DF index so it is referred as χ^2-relative. χ^2 value relative less than 2.0 or even sometimes

less than 3.0 is an indication it is an acceptable fit between model and data (Arbuckle, 1997).

TLI-TUCKER Lewis Index

TLI is an alternative incremental fit index comparing a model that is tested to a baseline model. The value recommended as reference to accepting the model is an acceptance of ≥ 0.95 (Hair etc., 1995) and a value that comes close to 1 shows it is fit (Arbuckle, 1997).

CFI-COMPARATIVE Fit Index

This scale of this index has a extended value equal to 0-1, which when it comes close to 1 identifies the highest fit level (Arbuckle, 1997). The value recommended for CFI is ≥ 0.95. The excellence of the index is its scale which is not influenced by the size of the sample. Therefore it is a good acceptance level in a model (Hulland Et al., 1996; Tanaka, 1993).

The result of a test of goodness-of-fit of the research model indicates that the model does not yet fulfil the test. The complete results can be seen in Tables 5 in the appendix.

The results in Table 5 show that the proposed research model does not yet reach the accepted criteria and it needs to be modified. Modification of the model is achieved by adding a new path to the model estimated or by doing treatment to alter the unobserved model become the observed model (composite/ measured). This treatment is based on the modification of the index that is an index whose value is counted in each relationship, which it is not possible to be estimated in certain models. The model that is observed is interpreted as a conventional linear regression used to measure the combination from several variables (Arbuckle & Wothke, 1999). The suggestion gives a very good result as seen in Table 6. (See appendix).

The results of the test on the full SEM model, after revising several phases thus the whole can be seen in picture 4.1. (see appendix). The analysis in relation to the compatibility of the results of the test according to the model, are done by comparing an index of compatible criteria in relation to the statistical analysis results of the test of the hypothesis such as those shown in Table 7. (see appendix).

It can be concluded that all the criteria used are satisfactorily compatible, so that the model can be used to confirm results between compatible theories and empirical testing

Result of the Test of the Hypothesis and Solution

Hypothesis Testing 1a, 1b, 1c

The results of hypothesis testing 1a, 1b, and 1c indicate that time budget pressure has a positive relationship to premature signing-off, under-reporting

of time, and audit quality reduction behaviour (assess the CR successively equal to: 15.897; 14.630; 7.841). These test results are consistent with previous research (Alderman and Deitrick, 1982; Rhode, 1978; Kelley & Margheim, 1990; Otley & Pierce, 1996).

Hypothesis Testing 2a, 2b, 2c, and 2d

The results of hypothesis testing 2a, 2b, and 2c indicate that dysfunctional behaviour which is shown through premature signing-off, under-reporting of time, and audit quality reduction behaviour does not influence audit quality (assess CR successively equal to -0.787; -1.946; -0.662). However the results of testing hypothesis 2d prove that premature signing-off has a positive relationship to audit quality reduction behaviour (CR equal to 6.641). This result is consistent with the research done by Kelley and Margheim (1987).

Hypothesis Testing 3

The results of testing hypothesis 3 indicate that time budget pressure does not directly have a negative relationship to audit quality (value CR equal to 1.376) because time budget pressure proposed at a certain level can influence audit quality and can also not influence audit quality. This result is opposite to the research done by Braun (2000) that at a level of low time budget pressure, the auditor may pay more attention to broad guidelines during executing the audit procedure compared to high budget pressure so that the level of low time budget pressure might not influence the accuracy of evidence concerning the frequency of misstatements. On the contrary, at a level of high time budget pressure it can cause the auditor to pay less attention to and comprehend the implications of misstatements and potential indicators of fraudulent financial reporting. The results of the eight hypothesis tests above are summarized at Tables 8 see appendix.

CONCLUSION, IMPLICATION, AND LIMITATION.

Conclusion

Time Budget pressure enables the appearance of dysfunctional behaviour such as premature signing off, under-reporting of time, and audit quality reduction behaviour but this dysfunction does not have an influence on audit quality. In the same way, time budget pressure does not directly have an influence on audit quality.

The analysis was done by using structural equation model (Structural Equation Modelling) assisted by the AMOS program (Arbuckle, 1997). With the structural equation model from AMOS model indicators which fit will be obtained. The yardstick rod used in testing each hypothesis had a CR (critical ratio) value at regression weights with 2 as the absolute minimum value.

The results of this research do not fully support the raised hypothesis. The Time Budget pressure has a positive relationship to dysfunctional behaviour which is reflected in such behaviour as premature sign-off, under-reporting of time, and audit quality reduction behaviour but this dysfunctional behaviour does not have an influence on audit quality. Furthermore time budget pressure does not directly have a negative relationship to audit quality while premature sign-off has a positive relation to audit quality reduction behaviour.

Implication

This research proves that formal design operation systems have to be combined with the informal operation in order to motivate the organizational member towards positive behaviour for organizational progress. Time budget pressure can give the positive motivation when time budget pressure is placed at a very difficult level but is seen as attainable by subordinates. Furthermore, time budget pressure can reduce the motivation when it is placed at a difficult level but which is unattainable. This will drive the subordinate work at the lower effort compared to when specified goals are less inaccessible.

Limitations

1. Audit procedure which is used as a measuring instrument to test the occurrence of premature sign off is only limited to audit planning procedure and field work procedure so it does not really prove what happens as a whole in audit procedure.
2. This research includes just one level that is senior auditor so it cannot generalize about other levels.

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Appendix

TABLE 1

Result of the Data Collection

	Total
Questionnaires distributed	220 Questionnaires
Questionnaires were returned	163 Questionnaires
Percentage	74%
Questionnaires were not completed	33
Questionnaires can be process	130

TABLE 2

Result of test Validity and Reliability

No	Variable Name	Loading Factor for test Validity	Cronbach's Alpha For test Reliability
1	Time budget pressure	0,925 – 0,982	0,96
2	Premature Sign-Off	0,375 – 0,973	0,69
3	Under-Reporting of Time	0,424 – 0,959	0,62
4	Audit Quality Reduction Behaviour	0,768 – 0,972	0,71
5	Audit Quality	0,447 – 0,788	0,62

FIGURE 1

Research Model
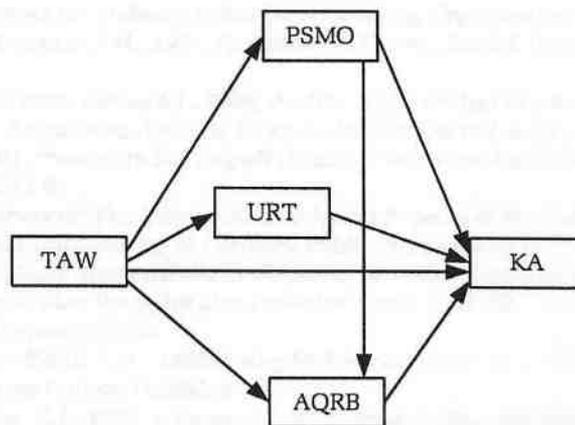
TABLE 3

Result of Test Normality

Assessment of normality	Min	Max	Skew	c.r.	Kurtosis	c.r.
TAW	3.000	15.000	-0,117	-0,543	-0,157	-0,366
PSMO	17.000	48.000	0,188	0,875	-0,127	-0,295
AQRB	8.000	28.000	-0,130	-0,603	-0,007	-0,016
URT	8.000	25.000	-0,068	-0,317	-0,219	-0,509
KA	28.000	55.000	0,019	0,090	-0,357	-0,830
Multivariate					0,495	0,337

TABLE 4

Test of Univariate Outliers with Z Score

	N	Min.	Max	Mean	Std. Deviation
Zscore (TAW)	130	-1,98551	1,99060	-5,2e-18	1,0000
Zscore (PSMO)	130	-2,41156	2,97867	-2,3e-15	1,0000
Zscore (URT)	130	-2,20593	2,29971	2,81 e-16	1,0000
Zscore (AQRB)	130	-2,38184	2,27089	6,29 e-16	1,0000
Zscore (KA)	130	-2,52907	2,36726	-1,6 e-15	1,0000
Valid N (list wist)	130				

Test of Multivariate Outliers
Observations farthest from the centroid (Mahalanobis distance)

Observation Number	Mahalanobis d-squared	P1	P2
20	15.644	0,008	0,645
122	15.477	0,009	0,303
4	13.013	0,023	0,585
7	12.803	0,025	0,418
114	12.677	0,027	0,265
109	11.380	0,044	0,519
42	11.196	0,048	0,425
118	10.791	0,056	0,438
125	10.779	0,056	0,304
58	10.534	0,061	0,278

TABLE 5

Goodness-of-Fit Research Model

Indicators *Goodness-of-fit*	Level *Goodness-of-fit*	Model Research Model	Decisions
X^2-Chi-Square		12,485	
DF		2	
X2-Sig,Probability	> 0,05	0,002	Rejected
RMSEA	< 0,08	0,202	Rejected
GFI	> 0,90	0,964	Accepted
AGFI	> 0,90	0,733	Rejected
CMIN/DF	< 2,00	6,242	Rejected
TLI	> 0,95	0,893	Marginal
CFI	> 0,94	0,979	Accepted

TABLE 6

Stage of Revised Model

Model	DF	Chi-Square	Prob	CMIN/DF	GFI	AGFI	RMSEA
Research Model	+2	12,485	0,002	6,242	0,964	0,733	0,202
Revised Model	+1	1,538	0,215	1,538	0,995	0,929	0,065

TABLE 7

Goodness-of-fit Research Model

Indicators *Goodness-of-fit*	Level *Goodness-of-fit*	Revised Model	Decisions
X^2-Chi-Square		1,538	
DF		1	
X2-Sig,Probability	> 0,05	0,215	Accepted
RMSEA	< 0,08	0,065	Accepted
GFI	> 0,90	0,995	Accepted
AGFI	> 0,90	0,929	Accepted
CMIN/DF	< 2,00	1,538	Accepted
TLI	> 0,95	0,989	Accepted
CFI	> 0,94	0,999	Accepted

TABLE 8

Stage of Revised Model

Hypothesis	Statements	Result
H_{1a}	Time budget pressure has a positive influence on *premature sign-off*	Supported
H_{1b}	Time budget pressure has a positive influence on *under-reporting of time*	Supported
H_{1c}	Time budget pressure has a positive influence on *audit quality reduction behaviour*	Supported
H_{2a}	*Premature sign-off* has a negative influence on audit quality	Not Supported
H_{2b}	*Under-reporting of time* has a negative influence on audit quality	Not Supported
H_{2c}	Audit quality reduction behaviour has a negative influence on audit quality	Not Supported
H_{2d}	*Premature sign-off* has a positive influence on audit quality reduction behaviour	Supported
H_3	Time budget pressure has a positive influence on audit quality reduction bahaviour	Not Supported

FIGURE 2

Structural Equation Revised Model

Uji Hipotesis
Chi-Square = 1.538
Probability = .215
CMIN/DF = 1.538
GFI = .995
AGFI = .929
TLI = .989
CFI = .999
RMSEA = .065