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Audit Quality under Time Pressure and Fee Constraints: The Moderating Role of Auditor Motivation

Diah Ayu Wantika Sari[1)], Ni Putu Budiadnyani[2)], I Nyoman Sunarta[3)], I G.A. Desy Arlita[4)]
Faculty of Economics and Business, Universitas Pendidikan Nasional
Email : dhea80671@gmail.com

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Time Budget Pressure, Audit Fees, Audit Quality, Auditor Motivation, Public Accounting Firm.

Abstract

This study investigates the influence of time budget pressure and audit fees on audit quality, incorporating auditor motivation as a moderating variable within Public Accounting Firms in Bali Province, Indonesia. Addressing a gap in the literature concerning the interplay between financial and temporal constraints and auditor performance, this research adopts a quantitative approach using Structural Equation Modeling (SEM) via SmartPLS. Data were obtained from 103 auditors through structured questionnaires. The empirical results demonstrate that time budget pressure has a significant positive effect on audit quality (β = 0.265, p = 0.006), as do audit fees (β = 0.246, p = 0.026). Notably, auditor motivation significantly moderates both relationships. Specifically, it amplifies the effect of time budget pressure (β = 0.369, p = 0.003) and audit fees (β = 0.198, p = 0.039) on audit quality. These findings suggest that auditor motivation plays a critical role in mitigating the negative implications of resource constraints and enhancing audit performance. The study contributes to the auditing literature by providing empirical evidence on the moderating role of intrinsic motivation in the audit process. From a practical perspective, it underscores the importance of professional development and equitable compensation strategies in supporting audit quality. Future research is encouraged to explore other contextual or behavioral moderators in different institutional or regulatory settings.

1. Introduction

The role of auditors is fundamental in promoting transparency, accountability, and reliability in financial reporting. As independent professionals tasked with examining financial statements, auditors ensure that the reported information complies with applicable accounting standards and reflects the true financial position of an entity. The credibility of audit outcomes is critical to safeguarding stakeholders' interests and supporting sound corporate governance (Kustinah, 2022; DeAngelo, 1981).

Despite the essential function auditors play, the quality of audit services remains a persistent concern in both public and private sectors. Numerous scandals, such as the 2022 bribery case involving the Regent of Bogor, have exposed ethical lapses and manipulation in financial reporting, where auditors were complicit in altering audit outcomes to suit vested interests (Aguspriyani et al., 2023). Such incidents highlight how pressures and incentives can compromise audit quality, ultimately eroding public trust.

Two primary factors that may influence audit quality are **time budget pressure** and **audit fees**. Time budget pressure refers to the limited time allocated for auditors to complete their tasks, which often leads to reduced audit procedures and diminished audit quality (Pertiwi & Agriyanto, 2022). However, the literature presents mixed findings—while some studies indicate a negative relationship (Meidawati & Assidiqi, 2019), others suggest that moderate time pressure can enhance efficiency without harming audit quality.

Audit fees, on the other hand, represent the financial compensation auditors receive for their services. Some researchers argue that higher fees can lead to improved audit quality due to increased motivation and resource allocation (Yulaeli, 2022). Conversely, there are concerns that excessive fees may lead to client

dependence, potentially impairing auditor independence and objectivity (Sinambela et al., 2024).

Given these inconsistencies, further investigation is required to understand how time constraints and financial incentives interact with individual auditor attributes. **This study introduces auditor motivation as a moderating variable**—a factor that may buffer or amplify the effects of time pressure and fees on audit quality. Drawing on Self-Determination Theory and Role Stress Theory, auditor motivation is conceptualized as an internal drive that influences auditors' performance, ethical conduct, and professional judgment under pressure.

Accordingly, this research aims to examine the effects of time budget pressure and audit fees on audit quality within public accounting firms (KAP) in Bali Province, Indonesia. Additionally, it investigates the extent to which auditor motivation moderates these relationships. The findings are expected to provide theoretical contributions to the auditing literature and offer practical implications for regulators and audit firm management seeking to enhance audit performance through strategic human resource and compensation policies.

2. Literature Review

2.1 Contingency Theory

Contingency theory, introduced by Lawrence & Lorsch (1967), argues that there is no single best method for aligning organizational factors with the environment to achieve optimal performance. According to Sawitri (2024), this theory suggests that optimal decision-making depends on both internal and external situations. Fiedler (1967) emphasized that a leader's performance depends on their understanding of the situation at hand. In this theory, every organization requires a different approach and leadership style to address specific challenges effectively.

2.2 Time Budget Pressure

Time budget pressure refers to the pressure auditors face due to strict time constraints during an audit, which can affect audit quality. Pertiwi & Agriyanto (2022) stated that the tighter the time budget, the greater the pressure on auditors, potentially leading to the neglect of minor details that could impact audit quality. Yogi (2020) highlighted that auditors must be able to allocate time efficiently, while Valentino et al. (2024) explained that time budget pressure forces auditors to complete audits within the agreed timeframe, even though this may affect quality.

2.3 Audit Fees

Audit fees are the payments made for audit services, which vary based on the complexity and risk of the audit. Andriani et al. (2020) explained that higher audit fees often motivate auditors to enhance audit quality, as clients expect results that align with the fees paid. Fee negotiations take place before the audit begins, and there is a strong correlation between audit fees and audit quality.

2.4 Auditor Motivation

Griffin & Lemmon (2002) proposed the expectancy theory, which states that motivation depends on an individual's desire to achieve something and their perceived likelihood of success. According to Rivki et al. (2019), auditor motivation is the drive to complete audits on time and in accordance with procedures. This motivation encourages auditors to meet and uphold established standards, which is crucial for achieving high performance in public accounting firms (KAP).

2.5 Audit Quality

Audit quality, according to Rizky & Dwi Astuti (2023), refers to an auditor's ability to examine and identify issues in financial reports. High audit quality reflects good financial management within a company. The Indonesian Institute of Accountants (IAI) states that an audit is considered high-quality if it complies

with auditing and quality control standards. Auditors must adhere to the code of ethics for accountants and applicable professional standards to ensure reliable audit results.

3. Research Methods

This study adopts a quantitative, explanatory research design aimed at examining the causal relationships between time budget pressure, audit fees, and audit quality, with auditor motivation as a moderating variable. The research was conducted at Public Accounting Firms (Kantor Akuntan Publik or KAP) located in Bali Province, Indonesia. The population of the study consists of professional auditors employed in KAPs across the province. A purposive sampling technique was applied, using a saturated sample approach in which all available and eligible auditors within the population were selected. The final sample includes XX respondents (specify the number), selected based on criteria such as current employment status and direct involvement in audit processes.

Primary data were collected using a structured, self-administered questionnaire. The instrument consisted of closed-ended questions measured using a five-point Likert scale, designed to assess respondents' perceptions regarding time pressure, audit fees, motivation, and audit quality. Prior to data collection, the questionnaire was subjected to content validity assessment by academic experts and professional auditors.

The data analysis was conducted using the Structural Equation Modeling Partial Least Squares (SEM-PLS) method, employing SmartPLS version X.X software. The analysis followed a two-stage process: (1) Evaluation of the measurement model (outer model) to assess construct reliability, convergent validity, and discriminant validity, and (2) Evaluation of the structural model (inner model) to test hypotheses using path coefficients, t-statistics, p-values, and R-squared values. Furthermore, Moderated Regression Analysis (MRA) was performed to examine the moderating effect of auditor motivation on the relationship between the independent and dependent variables.

This methodological approach is consistent with prior auditing research utilizing PLS-SEM in organizational behavior studies (e.g., Hair et al., 2017), ensuring robustness in estimating complex relationships involving latent constructs.

4. Results and Discussion

4.1 Research result

4.1.1 Outer Model

Out of the box model analysis is assessed using a method that looks at its validity, namely value convergence and discriminative validity.

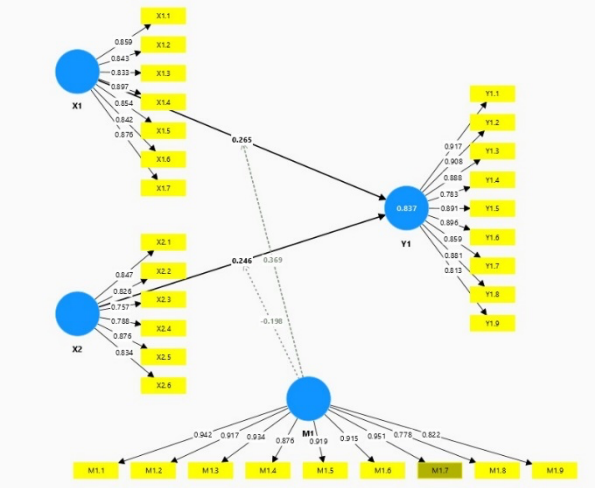

Figure 1. Outer Model

Based on Figure 1. The outer model results are as follows:

a) Validity Test

Table 1. Loading Factor

VARIABLES	INDICATOR	LOADING FACTOR	RULE OF TH
TIME BUDGET PRESSURE	X 1.1	0.859	>0.
	X 1.2	0.843	>0.
	X 1.3	0.833	>0.
	X 1.4	**0.897**	>0.
	X 1.5	0.854	>0.
	X 1.6	0.842	>0.
	X 1.7	0.876	>0.
FEEA DIT	X 2.1	0.847	>0.
	X 2.2	0.826	>0.
	X 2.3	0.757	>0.
	X 2.4	0.788	>0.
	X 2.5	**0.876**	>0.
	X 2.6	0.834	>0.

QUALITY AUDITOR	Y 1.1	**0.917**	**>0.**
	Y 1.2	0.908	**>0.**
	Y 1.3	0.888	**>0.**
	Y 1.4	0.783	**>0.**
	Y 1.5	0.891	**>0.**
	Y 1.6	0.896	**>0.**
	Y 1.7	0.859	**>0.**
	Y 1.8	0.881	**>0.**
	Y 1.9	0.813	**>0.**
MOTIVASI AUDITOR	M 1.1	0.942	**>0.**
	M 1.2	0.917	**>0.**
	M 1.3	0.934	**>0.**
	M 1.4	0.876	**>0.**
	M 1.5	0.919	**>0.**
	M 1.6	0.915	**>0.**
	M 1.7	**0.951**	**>0.**
	M 1.8	0.778	**>0.**
	M 1.9	**0.822**	**>0.**

The output results in Table 1 show that all construct loading factor values meet the convergent validity criteria because the loading factor values are above 0.70. The highest value for the time budget pressure construct is 0.897 for the statement related to superior decision. For audit fee, the highest value is 0.876 for the statement about fee determination based on auditor expertise. In audit quality, the highest value is 0.917 related to compensation and reported client error. While in the auditor's reception motivation construct, the highest value is 0.951 related to time budget pressure. Overall, all constructs show indicators with loading factor values that meet the convergent validity criteria.

Table 2. Average Variance Extracted (AVE)

VARIABLES	AVERAGE VARIANCE
TIME BUDGET	0.804
AUDIT FEE	0.736
AUDIT QUALITY	0.676

The Average Variance Extracted (AVE) value is also higher big from 0.50, indicating that this model has good convergent validity.

Table 3. Cross Loading

	TIME BU	FEE AUDIT	QUALITY AUDIT	MOTIVATION AUDIT
X	0.85	0.59	0.524	**0.573**
X	0.84	0.62	0.567	**0.575**
X	0.83	0.57	0.605	**0.547**
X	0.89	0.55	0.569	**0.392**
X	0.85	0.58	0.591	**0.422**
X	0.84	0.60	0.600	**0.463**
X	0.87	0.53	0.596	**0.423**
X2.	0.65	0.84	0.747	**0.601**
X2.	0.53	0.82	0.809	**0.623**
X2.	0.52	0.75	0.657	**0.553**
X2.	0.54	0.78	0.527	**0.520**
X2.	0.51	0.87	0.589	**0.624**
X2.	0.54	0.83	0.638	**0.624**
Y1.	0.64	0.72	0.917	**0.788**
Y1.	0.67	0.77	0.908	**0.786**
Y1.	0.53	0.78	0.888	**0.733**
Y1.	0.49	0.74	0.783	**0.731**
Y1.	0.61	0.68	0.891	**0.764**
Y1.	0.63	0.61	0.896	**0.637**
Y1.	0.62	0.64	0.859	**0.626**
Y1.	0.54	0.71	0.881	**0.643**
Y1.	0.53	0.74	0.813	**0.669**
M1	0.52	0.65	0.758	**0.942**
M1	0.60	0.74	0.841	**0.917**
M1	0.48	0.69	0.737	**0.934**
M1	0.49	0.63	0.722	**0.876**
M1	0.49	0.61	0.726	**0.919**
M1	0.58	0.70	0.840	**0.915**
M1	0.56	0.67	0.751	**0.951**
M1	0.34	0.54	0.592	**0.778**
M1	**0.3**	**0.5**	**0.547**	**0.822**

Based on Table 3 can seen that cross loading value of every indicator to construct show own correlation more tall compared to construct cross loading value others . With thus , things This show that every construct or latent variables in the research model This .

Table 4. AVE square

	TIME BU	FEE AU	QUALITY AU	MOTIVATION AU
X	**0.8**			
X	0.56	**0.8**		
Y	0.72	0.67	**0.822**	
M	**0.8**	**0.6**	**0.820**	**0.872**

Based on Table 4, values root AVE squared for every construct more big than correlation with construct others , showed good discriminant validity . The Time Budget

Pressure construct has value 0.897, Audit Fee 0.858, Audit Quality 0.822, and Acceptance Auditor Motivation 0.872. This is show that each construct can differentiated with clear from construct other.

b) Reliability Test

Table 5. Reliability Test

VARIABLES	CRONBACH'S	COMPOSITE RELIABILI	RULE OF THUMB
TIMEBUDGET PRESSURE	0.941	0.951	**0.941**
FEEAUDIT	0.913	0.926	**0.913**
QUALITY OF AUDIT	0.962	0.966	**0.962**
MOTIVATION OF AUDIT	**0.969**	**0.976**	**0.973**

Based on Table 4.8, it can be seen that all constructs have values greater than 0.60. This means that all constructs show good reliability.

4.1.2 Inner Model

The structural model or inner model describes the relationship between latent variables that have been built based on *substantive theory.*

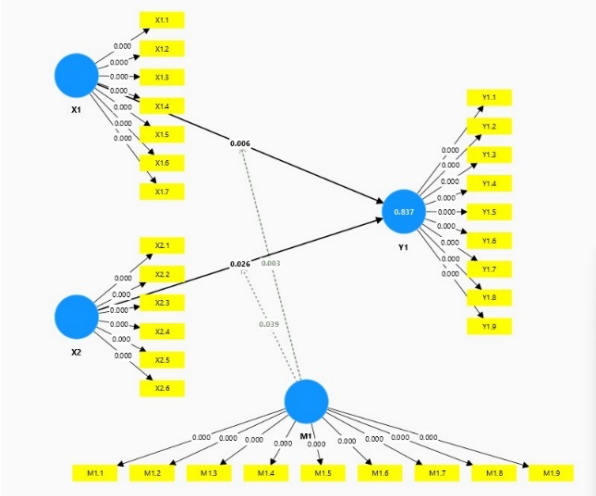

Figure 2. Inner Model

Based on the Inner Model image above, the following results are obtained:

a) R – Square

Table 6. *R - Square*

VARIABLES	R - SQUARE	R - SQUARE ADJUSTED
QUALITY OF AUDIT	**0.837**	**0.823**

Based on Table 6, Adjusted R-Square values of variables Audit quality of 0.823 indicates that 82.3% of the variation variable This influenced by exogenous latent variables in the model, while the remaining 17.7% No explained . According to criteria Ghozali & Latan (2015), value This is at in category strength very good predictive (>0.75), indicating connection between latent variables in the model has relevance significant .

b) F – Square

Table 7. *F - Square*

	TIME BUDGET	FEE AUDIT	QUALITY AUDIT	MOTIVATION AUDITOR
X1			0.198	
X2			0.099	
Y1				
M1			**0.661**	

Based on Table 7, relationship Auditor Motivation with Audit Quality has mark f^2 highest of 0.661, categorized as strength large (>0.35). The relationship between Time Budget Pressure and Audit Quality has mark f^2 0.198, including strength moderate (0.15–0.35). While That is , the relationship between the Audit Fee and Audit Quality has mark f^2 0.099, which indicates strength weak (<0.15).

c) T-test

Table 8. *T-test*

INFLUENCE	ORIGINALS AMPLE (	TSTATISTI	PVALUES
TIME BUDGET PRESSU	0.265	2.534	**0.00**

FEE AUDIT -> QUALITY	**0.246**	**1,938**	**0.026**

Analysis results hypothesis show that Time Budget Pressure has influence positive significant to Audit Quality with coefficient 0.265 (t-statistics 2.534 > 1.64; p-value 0.006 < 0.05), so that hypothesis rejected . Audit fees also have an effect positive significant to Audit Quality with coefficient 0.246 (t-statistics 1.938 > 1.64; p-value 0.026 < 0.05), so that hypothesis accepted .

d) Moderation Regression Test

Table 9. *Moderation Regression Test*

INFLUENCE	ORIGINAL SAMPLE	T STATISTIC	P VALU
TIME BUDGET PRESSURE -> AUDITOR MOTIVATION -> AUDIT QUALITY	0.369	2,794	**0.003**
AUDIT FEE -> AUDITOR MOTIVATION -> AUDIT QUALITY	**0.198**	**1,766**	**0.039**

Analysis results show that Auditor Motivation moderates The influence of Time Budget Pressure on Audit Quality in General positive significant with coefficient 0.369 (t-statistics 2.794 > 1.64; p-value 0.003 < 0.05), so that hypothesis rejected . Besides That , Auditor Motivation also moderates the influence of Audit Fees on Audit Quality in General positive significant with coefficient 0.198 (t-statistics 1.766 > 1.64; p-value 0.039 < 0.05), so that hypothesis accepted .

4.2 Research Discussion

4.2.1 The Influence of Time Budget Pressure on Audit Quality

This study shows that Time Budget Pressure has a positive and significant effect on Audit Quality, with a coefficient of 0.265 (t-statistic = 2.534 > 1.64; p-value = 0.006 < 0.05), leading to the rejection of the hypothesis. This indicates that time budget pressure actually improves audit quality, supporting contingency theory. These findings align with previous studies (Meidawati & Assidiqi, 2019; Suprianto, 2023; Desmawati & Yusnelly, 2023), which suggest that time constraints push auditors to work more efficiently and effectively.

4.2.2 The Effect of Audit Fees on Audit Quality

Audit Fees have a positive and significant effect on Audit Quality, with a coefficient of 0.246 (t-statistic = 1.938 > 1.64; p-value = 0.026 < 0.05), leading to the acceptance of the hypothesis. This result indicates that higher audit fees enhance audit quality, which is in line with contingency theory. This study supports previous research (Mauliana & Laksito, 2021), which found that adequate audit fees allow for a more comprehensive and high-quality audit process.

4.2.3 The Influence of Time Budget Pressure on Auditor Motivation as a Moderating Factor

Auditor motivation strengthens the influence of Time Budget Pressure on Audit Quality, with a coefficient of 0.369 (t-statistic = 2.794 > 1.64; p-value = 0.003 < 0.05). Motivation helps auditors cope with time constraints while maintaining professional and ethical standards, supporting the findings of Gaol (2018) and Kesuma (2019). An organizational culture that

fosters motivation enhances auditor resilience to pressure, ultimately improving audit quality. 4.2.4 The Effect of Audit Fees on Audit Quality with Auditor Motivation as a Moderating Factor Auditor motivation strengthens the influence of Audit Fees on Audit Quality, with a coefficient of 0.198 (t-statistic = 1.766 > 1.64; p-value = 0.039 < 0.05), leading to the acceptance of the hypothesis. Motivation enhances auditors' positive response to adequate fees, in line with contingency theory, which suggests that auditors are motivated to utilize resources optimally. This study supports the findings of Dwi & Abubakar (2022), which indicate that higher fees encourage auditors to perform at their best.

5. Closing

5.1 Conclusion

This study concludes that time budget pressure has a positive and significant effect on audit quality, although the result is contrary to the initial hypothesis. The coefficient value of 0.265, t-statistic 2.534, and p-value 0.006 indicate that time pressure, when managed properly, can lead auditors to work more efficiently and remain focused, thereby enhancing audit quality. Furthermore, audit fees also show a positive and significant relationship with audit quality (coefficient = 0.246, t-statistic = 1.938, p-value = 0.026).

This finding implies that adequate and fair compensation motivates auditors to perform their duties professionally and with greater care. The role of auditor motivation as a moderating variable is also confirmed. Motivation strengthens the effect of time budget pressure (coefficient = 0.369, t-statistic = 2.794, p-value = 0.003) and audit fees (coefficient = 0.198, t-statistic = 1.766, p-value = 0.039) on audit quality. Motivated auditors are more capable of coping with time pressure and responding positively to financial incentives, which results in higher audit quality.

5.2 Suggestion

Future research should consider refining the measurement instruments for time budget pressure and audit fee variables to enhance accuracy and reliability. Specifically, clearer operational definitions and validated indicators are recommended. Additionally, auditor motivation as a moderating variable deserves further attention. Researchers should explore underlying dimensions of motivation, such as intrinsic vs. extrinsic motivation, to better understand its influence on audit quality. To strengthen hypothesis testing, future studies are encouraged to utilize a more representative sample and consider applying more robust statistical methods, such as SEM-PLS or multi-group analysis, depending on the research model.

The use of stratified sampling or purposive sampling can also help ensure sample relevance and improve the generalizability of results. Lastly, it is advisable for future studies to include practical implications for auditors and public accounting firms. Understanding how time pressure and audit fees influence performance, and how motivation can mediate this relationship, can help in designing better audit work environments and compensation structures.

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