

The Effect of Religiosity and Professional Commitment on Audit Quality Reduction Behavior, Under-Reporting of Time and Audit Quality at the Financial Audit Agency of the Republic of Indonesia in Kalimantan

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ARTICLE INFO

Received: 19 Dec 2024

Revised: 02 Feb 2025

Accepted: 16 Feb 2025

ABSTRACT

The auditor profession faces challenges maintaining audit quality due to financial statement mark-ups, collusion, and dysfunctional behavior such as reduction of audit quality (RKA) and underreporting of time (URT). Pressure to meet time budgets often affects audit integrity. BPK, as the government's external auditor, is tasked with ensuring the reliability of the state's financial statements through standardized audit procedures. The purpose of this study is to examine the factors that influence the dysfunctional audit behavior of government external auditors and its consequences on audit quality by adopting behavioral accounting theory and agency theory as the theoretical framework. This study used a mixed method with a population of 432 ASN auditors in BPK RI Kalimantan region and involved 90 respondents selected using probability sampling technique. Data were analyzed using descriptive analysis and SEM PLS to test hypotheses and evaluate measurement and structural models. Validity, reliability, and model fit tests were conducted to ensure the analysis results supported data interpretation and answered the research objectives. This study found that religiosity has a significant effect on Audit Quality Reduction Behavior and audit quality, but not on Reporting of Time. In contrast, professional commitment has a significant effect on both as well as audit quality, suggesting an important role in encouraging auditors' ethical behavior. In addition, Audit Quality Reduction Behavior and Under Reporting of Time also affect audit quality, confirming the importance of auditor integrity and professionalism.

Keywords: Audit quality reduction behavior; BPK; Kalimantan; audit quality; under-reporting of time.

INTRODUCTION

The auditor profession is a profession based on trust from the public, in connection with the occurrence of cases of *mark-ups* of financial statements by auditors and the disclosure of collusion between the Public Accounting Firm (KAP) and its clients in order to pass to *go public*, causing the public to not fully trust the accounting profession (Khomsiyah and Indriantoro, 1998: 14). An auditor is often faced with conditions that cause audit quality to decrease when practicing. Activities in auditing are also inseparable from auditor behavior problems, such as the possibility of auditors committing *dysfunctional behavior* (Wintari et al., 2015).

An audit is to prove whether the information presented in the audited financial statements is reliable or not, and therefore in carrying out the audit, the auditor carries out audit evidence collection activities, namely things that can be used as supporting evidence for the conclusions to be drawn by the auditor (IAI 2001, SA Section 150.02). In the implementation of the audit function, BPK-RI is guided by the State Financial Audit Standards (SPKN) stipulated in BPK-RI Regulation Number: 1/2007. Act No. 15 Year 2005 regulates the determination of the deadline for the submission of BPK audit reports to the DPR, DPD, and DPRD. Conditions that occur in the field, often the time provided for the examination is insufficient.

In order to obtain competent, relevant and sufficient evidence, before carrying out the *audit*, the auditor first prepares an audit *program* and *audit time budget* (Fleming, 1980; Otley and Piere, 1996a). The preparation of the audit program and audit time budget is a form of compliance with the first item of field work standards which requires auditors to plan and control their work efficiently and effectively (IAI 2011, SA Section 150.02).

Dysfunctional audit behavior is any action taken by the auditor in the implementation of the audit program that can reduce or degrade audit quality directly or indirectly (Kelley and Margheim, 1990; Otley and Pierce, 1996). Audit

quality reduction behavior (RKA) is any action taken by the auditor during the implementation of audit procedures that reduces the effectiveness of the audit evidence collected (Kelley and Margheim, 1990; Malone and Robert, 1996, Pierce and Sweeney, 2004). Meanwhile, *under reporting of time* (URT) behavior occurs when auditors report less audit time (*under report*) than the actual time used to complete certain audit tasks (Lightner, Adam, and Lightner, 1982; Otley and Pierce, 1996).

The RKA and URT behaviors carried out by auditors in implementing the audit program as mentioned above can also be categorized as unethical behavior. Unethical behavior is any action taken by someone that can adversely affect other parties, and these actions deviate from applicable rules and are morally unacceptable (Jones, 1991). The actions of RKA and URT are also morally unacceptable because auditors manipulate their performance reports by reducing audit work and manipulating the audit time used (Arens and Loebecke, 2002).

The audit time budget is very necessary for auditors in carrying out their duties to fulfill client requests in a timely manner and is one of the keys to the success of the auditor's future career (*Commission on Auditors Responsibilities Report*, 1978). One of the criteria for obtaining a good rating is the achievement of a time budget (Kelley and Seiler, 1982).

At the end of each fiscal year, the government is required to publish financial statements as a means of accountability in decision making. Government external auditors have an important role in examining the fairness and reliability of the information presented. The government's external auditor is the Supreme Audit Agency (BPK) as a free and independent institution, and is tasked with examining the management and responsibility of state finances. Consistency of audit procedures must be applied considering the BPK auditor's function as a guarantor of whether regional financial information is presented in accordance with predetermined criteria. Consistency of audit procedures can also be influenced by the level of audit risk and the level of materiality of an audit procedure. An auditor in conducting an audit usually wants a low detection risk (Sri Dharmiyathi, 2010: 6). Auditors want all the evidence collected to detect material misstatements, so they perform more procedures to obtain audit evidence. This shows that the higher the audit risk set, the more the consistency of audit procedures decreases.

Previous research conducted by Nafiati & Ainy (2022) stated that strong internal audit is able to mitigate fraudulent financial reporting behavior. High religiosity does not significantly reduce financial reporting fraud. Hafizhah & Abdurahim's research (2017) explains that time pressure has a negative effect on auditors' fraud detection capabilities, independence, professional skepticism, and work experience have a positive effect on auditors' fraud detection capabilities.

Therefore, this study can fill this knowledge gap by focusing on unique and complex audit practices. The novelty in this study is to add the variable of religiosity to the behavior of external auditors of the Supreme Audit Agency of the Republic of Indonesia. This approach will allow this study to identify how the complex interactions between these factors affect auditor behavior. The purpose of this study is to examine the factors that influence the *dysfunctional* audit behavior of government external auditors and its consequences on audit quality by adopting behavioral accounting theory and agency theory as the theoretical framework.

LITERATURE REVIEW

Auditing

Audits have an important role in modern organizations, especially in the social, political and economic context, there are several reasons why audits are needed for company management, namely transparency and accountability, reliability of financial information, operational efficiency and effectiveness, and compliance with regulations (IAI, 2009). This phenomenon can be explained by the theory of *asymmetrical information* (information gap). According to this theory, organizational sustainability is determined by the ability to create balanced, open and equitable information for all interested parties. Meanwhile, this theory assumes that what happens a lot is the information gap between the parties involved, especially between those who have direct access to the subject being informed and the constituents who are not informed.

Audit Quality Reduction Behavior and Under Reporting of Time

Auditor dysfunctional behavior is auditor behavior in the audit process that is not in accordance with the established audit program or deviates from established standards. This behavior is a reaction to the environment, such as the *controlling system* (Otley and Pierce, 1996). Dysfunctional auditor behavior that endangers the quality of the *audit* directly includes, among others, *altering/replacement of audit procedures* (replacement of audit procedures that have been established in auditing standards), premature sign off of *audit* stages without completing established audit

procedures (Otley and Pierce, 1995; Rhode, 1978; Alderman and Deitrick, 1982), obtaining incomplete evidence (Alderman and Deitrick, 1982), inaccurate processing (Mc Daniel, 1990), and errors from the audit stages (Margheim and Pany, 1986). While underreporting of time affects audit results indirectly, underreporting of time leads to poor personnel decisions, masks the need for budget revisions, and generates time pressure for unknown future audits (Smith, 1995; Kelley and Margheim, 1990; Lightner et al, 1982).

Theory of Planned Behavior

Theory of Planned Behavior (TPB) is a theory proposed by (Ajzen, 1991), this theory is a development of the *Theory of Reasoned Action* (TRA) which was first coined by Ajzen in 1980. *Theory of Reasoned Action* has concluded that the intention to do something is caused by 2 factors, namely subjective norms and attitudes towards behavior (Fishbein and Ajzen, 1975). Ajzen (1988). *Theory Planned Behavior* explains that attitude towards behavior is an important point that can predict an action, however, it is necessary to consider a person's attitude in testing subjective norms and measuring the person's perceived behavioral control. If there is a positive attitude, support from people around and the perception of ease because there are no obstacles to behavior, a person's intention to behave will be higher (Ajzen, 1991).

Audit Quality

Audit quality has been defined in various ways. Watkins et al. (2004) in Paino et al. (2010) state that practitioner literature often defines audit quality relative to the extent to which the audit is carried out in accordance with applicable auditing standards. According to De Angelo (1981) audit quality can be defined as the probability of auditors in the environment to be assessed / examined to find violations in the audit accounting system, and report these violations. The probability that the auditor will find violations depends on the competence and knowledge he has, the audit procedures performed as specified, the sampling rate, and others. Audit standards become guidance and a measure of the quality of auditor performance (Messier et al, 2005).

Religiosity

Religiosity is manifested in various sides of human life. Religious activity is not only when someone performs ritual behavior (worship), but also when someone performs other activities driven by supernatural forces. Glock and Stark divide religious attitudes into five dimensions, namely: ideological / belief, ritualistic / practice, intellectual / knowledge, experiential / experience, and consequence / practice dimensions.

First, the ideological / belief dimension deals with how much a person believes in the truth of his religious teachings, especially in dogmatic teachings. In Islam, the content of the belief dimension includes beliefs about the existence of God, angels, messengers / prophets, the book of God, heaven, hell, qodho and qodar. Second, the ritualistic/practical dimension concerns the level of commitment of a person in carrying out ritual activities as recommended by the religion he adheres to. Third, the intellectual/knowledge dimension with regard to how much knowledge and understanding a person has of his religious teachings, especially regarding the main teachings of his religion as contained in his holy book (Ancok and Suroso, 2001: 77).

Fourth, the experiential dimension concerns the level of a person in feeling and experiencing religious feelings and experiences (Ancok and Suroso, 2001: 77). Fifth, the dimension of practice/consequences regarding the level of a person in behaving motivated by the teachings of his religion. The behavior in question is behavior towards fellow humans, namely how individuals relate and interact with each other.

Professional Commitment

Work factors show how a job can provide a role for the employees who do it, where the role of the job is planted by the circumstances or conditions that are inherent in the job (Rosidah, 2009, in Susanti, 2013).

1. Work Time Commitment
2. Work Flexibility
3. Family Factors
 - a. Number of Children

Several aspects of family structure are related to work-family conflict (WFC) including maintaining responsibilities, especially caring for elderly and disabled children or adults with life cycle stages. The presence of children in the household is positively related to work-family conflict (WFC) (Carnicer et al., 2004, in Ahmad, 2008). According to

Parasuraman and Simmers (2001, in Susanti, 2013) the demands of caregiving are reflected in the number and age of children starting from the age of the youngest child.

b. Family Engagement

Carlson and Kacmar (2000, in Ahmad, 2008) found employees who were more involved or muted in the family domain experienced other family interference with work conflict. Greenhaus, Parasuraman, and Collins (2001) found a positive relationship between family involvement and work-family conflict (WFC), a stronger relationship for men than women. According to Parasuraman & Simmers (2001, in Susanti, 2013), a sense of family involvement is reflected in addressing how important family means to him and or psychological involvement related to roles towards his family.

RESEARCH METHODS

This research uses a mixed method that integrates qualitative and quantitative approaches, with the research population consisting of 432 State Civil Apparatus (ASN) as auditors at the Supreme Audit Agency of the Republic of Indonesia (BPK RI) Kalimantan region. The population includes ASNs with functional auditor positions (JFA) and supervisory auditor positions in four provinces that granted research permits, namely South Kalimantan, Central Kalimantan, East Kalimantan, and North Kalimantan, with a minimum service period of one year. Auditors were categorized into three levels: top, middle, and lower, based on job title. The research sample was determined using the probability sampling technique with the Slovin formula, resulting in 90 respondents who answered the questionnaire online via Google Form.

The data analysis technique in this study uses descriptive analysis and SEM PLS-based inferential statistics to answer problem formulations and test hypotheses. Descriptive analysis was carried out by calculating the average value (mean) of 90 respondents to provide an overview of responses to research variables. Meanwhile, the PLS SEM analysis consists of two stages, namely measurement model evaluation and structural model evaluation. Measurement model evaluation includes validity tests (convergent, discriminant, and nomological) and reliability using parameters such as unstandardized loading (≥ 0.70), AVE (≥ 0.50), and Cronbach's alpha (≥ 0.70). Structural model evaluation includes significance and path strength tests, as well as structural validity and parsimony tests to ensure model fit. Goodness of fit (≥ 0.60) was used to evaluate the overall adequacy of the model. This process ensures that the model can explain the data well and support hypothesis testing. The following is the conceptual framework in this study.

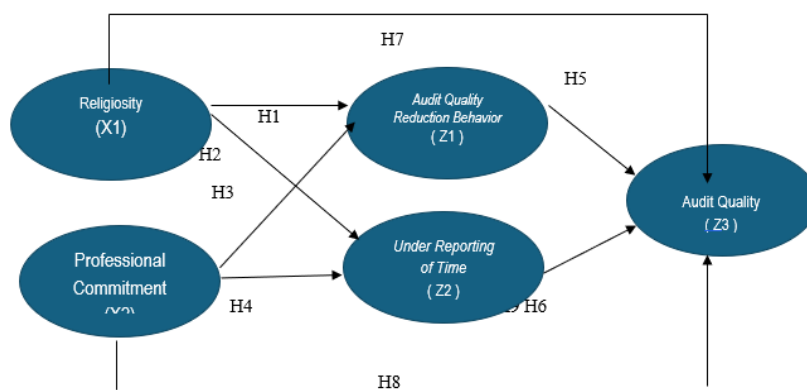


Figure 1. Research Conceptual Framework

RESULTS AND DISCUSSION

RESULTS

A. Research Data

The data in table 1 below describes the respondents of the auditors of the Supreme Audit Agency of the Republic of Indonesia who filled out the research questionnaire from 5 (Five) Provinces in Kalimantan, but only 4 (Four) Provinces gave permission and filled out the questionnaire, namely South Kalimantan, North Kalimantan, Central Kalimantan and East Kalimantan. Meanwhile, West Kalimantan did not give permission for recommendations to conduct research.

Table 1. Auditor Respondent Characteristics

No.	Name of Province	Male	Female	Education	
				S1	S2
1	South Kalimantan	20	26	33	13
2	North Kalimantan	11	9	17	3
3	Central Kalimantan	7	6	8	5
4	East Kalimantan	7	4	8	3
5	West Kalimantan	0	0	0	0
	Total	45	45	66	24

Source: Data Processed 2024

Table 2 describes the characteristics of respondents based on the age of the auditors of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan based on gender and the level of education completed.

Table 2: Characteristics of Respondents Based on Age

No.	Age	South Kalimantan	Kaltara	Kalteng	East Kalimantan	West	Total
1	51-60 Years	8	0	0	0	0	8
2	41-50 Years	4	3	4	1	0	12
3	31-40 Years	15	9	6	4	0	34
4	20-30 Years	19	8	3	6	0	36

Source: Primary Data, Processed 2024

Table 2 describes the characteristics based on the age of the auditor respondents of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan.

B. Descriptive Analysis

Descriptive analysis in this study uses the frequency distribution of respondents' answers and the average. The assessment category is determined based on the number of measurement scales used, which is as many as five classifications.

$$P = \frac{X_{maks} - X_{min}}{b}$$

where :

P = Class length of each interval

X_{max} = value

X_{min} = Minimum value

b = Number of classes

Based on the results of the calculation of the class length of each interval, Table 1 presents the classification of the assessment category of the calculated average value.

Table 3. Classification of Rating Categories for Statistics

Mean Value Count	Rating Category
1 - 1.80	Very Low
1.81 - 2.60	Low

2.61 - 3.40	High enough
3.41 - 4.20	High
4.21 - 5.00	Very High

Source: Data Processing Results, 2024

Based on table 4, the scale can be used as a reference to provide an assessment of the results of the existing questions, which are related to the existing variables and are discussed in this study. The following is a description of respondents' perceptions on each variable, complete as follows

C. Outer Model Evaluation

Measurement model evaluation is a stage to evaluate the validity and reliability of a construct, which consists of Construct Validity Evaluation and Construct Reliability Evaluation. Each will be explained as follows:

1. Discriminant Validity Test

Discriminant validity is calculated using *cross loading* with the criterion that if the *cross loading* value in a corresponding variable is greater than the correlation value of indicators in other variables, then the indicator is declared valid in measuring the corresponding variable. The results of the *cross loading* calculation are presented in the following table:

Table 4. Results of Cross Discriminant Validity Testing

Indicator	X1	X2	Z1	Z2	Y
Y1	0.813	0.785	0.793	0.712	0.781
Y2	0.530	0.578	0.670	0.369	0.778
Y3	0.428	0.500	0.628	0.350	0.767
Y4	0.569	0.722	0.789	0.524	0.809
Y5	0.531	0.739	0.796	0.659	0.847
Y6	0.444	0.520	0.704	0.517	0.726
Y7	0.611	0.638	0.706	0.521	0.809
Z1.1	0.793	0.860	0.851	0.763	0.724
Z1.2	0.739	0.839	0.848	0.720	0.763
Z1.3	0.549	0.760	0.743	0.640	0.613
Z1.4	0.539	0.756	0.749	0.755	0.577
Z1.5	0.629	0.545	0.729	0.478	0.809
Z1.6	0.702	0.755	0.829	0.696	0.781
Z1.7	0.671	0.818	0.886	0.729	0.867
Z1.8	0.442	0.624	0.718	0.565	0.718
Z1.9	0.549	0.711	0.755	0.572	0.789
Z10	0.712	0.847	0.864	0.802	0.723
Z2.1	0.696	0.845	0.780	0.910	0.627
Z2.2	0.582	0.784	0.746	0.901	0.616

Source: Data Processed, 2024

Based on the *cross loading* measurement in table 4 above, it can be seen that overall the indicators of all variables (bold font) produce a *loading* value that is greater than the *loading* value on other variables. Thus it can be stated that from the discriminant validity test, each indicator is able to measure the latent variable corresponding to the indicator.

2. Construct Test

Calculations that can be used to test construct *reliability* are *Cronbach alpha* and *composite reliability*. The test criteria state that if the *composite reliability* is greater than 0.7, the construct is declared reliable.

The results of the *composite reliability* calculation can be seen through the summary presented in the following table:

Table 5. Reliability Testing Results

Variables	Dimensions	<i>Composite reliability</i>
Religiosity (X1)		0.946
Professional Commitment (X2)		0.968
Audit Quality Reduction Behavior (Z1)		0.946
Under Reporting of Time (Z2)		0.901
Audit Quality (Y)		0.920

Source: Data processed, 2024

Based on table 5 above, it can be seen that only each variable produces a *composite reliability* value greater than 0.7. Thus, based on the calculation of the *composite reliability* value, all indicators are declared reliable in measuring their variables.

3. Inner Model Evaluation

Evaluation of the structural model or *inner* model is a stage to evaluate *goodness of fit* which includes the coefficient of determination and *predictive relevance* and hypothesis testing. Each will be explained as follows:

1. Coefficient of Determination (R^2)

The Coefficient of Determination (R^2) is used to determine the ability of endogenous variables to explain the diversity of exogenous variables, or in other words to determine the contribution of exogenous variables to endogenous variables. The results of R^2 can be seen in the following table.

Table 6. Results of the Coefficient of Determination (R^2)

Dependent Variable	R Square	R Square Adjusted
Audit Quality Reduction Behavior (Z1)	0.913	0.912
Under Reporting of Time (Z2)	0.819	0.815
Audit Quality (Y)	0.894	0.890

Source: Data processed, 2024

Table 6 shows that the *R-square* value of the Audit Quality Reduction Behavior (Z1) variable is 0.913 or 91.3%. This can show that the diversity of the Audit Quality Reduction Behavior (Z1) variable can be explained by the Religiosity variable (X1), Professional Commitment (X2). Or in other words, the contribution of the influence of the Religiosity variable (X1), Professional Commitment (X2), on the Audit Quality Reduction Behavior variable (Z1) is 91.3%. While the remaining 8.7% is the contribution of other variables not discussed in this study.

The *R-square* value of the Under Reporting Of Time (Z2) variable is 0.819 or 81.9%. This can show that the diversity of the Under Reporting Of Time (Z2) variable can be explained by the Religiosity variable (X1), Professional Commitment (X2), by 81.9%. Or in other words, the contribution of the influence of the variables of Religiosity (X1),

Professional Commitment (X2), on the variable *Job Under Reporting Of Time* (Z2) is 81.9%, while the remaining 18.1% is the contribution of other variables not discussed in this study.

The *R-square* value of the Audit Quality variable (Y) is 0.894 or 89.4%. This can show that the diversity of the Audit Quality variable (Y) can be explained by the variables of Religiosity (X1), Professional Commitment (X2), and *Under Reporting Of Time* (Z2) by 89.4% Or in other words, the contribution of the influence of the variables of Religiosity (X1), Professional Commitment (X2), and *Under Reporting Of Time* (Z2) on the Audit Quality variable (Y) of 89.4%, while the remaining 10.6% is the contribution of other variables not discussed in this study.

2. Hypothesis Testing

Significance testing is used to test whether there is an effect of exogenous variables on endogenous variables. The test criteria state that if the T-statistics value \geq T-table (1.96) or the P-value < *significant alpha 5%* or 0.05, it is stated that there is a significant effect of exogenous variables on endogenous variables. The results of significance testing and models can be seen through the following figures and tables.

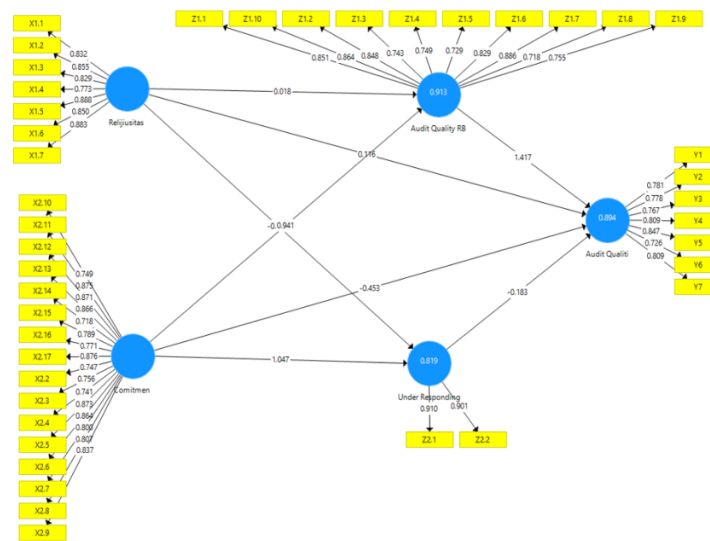


Figure 2 PLS constructs

Table 7. Direct Hypothesis Testing Results

Influence	Coefficient	T Statistics (O/STDEV)	P Values	Significant / Not Significant
Religiosity (X1)→ Audit Quality Reduction Behavior (Z1)	0.097	1.790	0.074	Significant
Religiosity (X1)→ Under Reporting of Time (Z2)	0.054	0.328	0.743	Not Significant
Professional Commitment (X2)→ Audit Quality Reduction Behavior (Z1)	0.096	7.180	0.000	Significant
Professional Commitment (X2)→ Under Reporting of Time (Z2)	0.049	19.170	0.000	Significant
Audit Quality Reduction Behavior (Z1)→ Audit Quality (Y)	0.109	13.055	0.000	Significant
Under Reporting of Time (Z2)→ Audit Quality (Y)	0.072	2.543	0.011	Significant
Religiosity (X1)→ Audit Quality (Y)	0.079	2.218	0.027	Significant

Professional Commitment (X2) → Audit Quality (Y)	0.065	16.147	0.000	Significant
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Source: Data processed, 2024

Based on table 7, it can be explained as follows:

1. The Effect of Religiosity (X1) on Audit Quality Reduction Behavior (Z1)

The test of the effect of Religiosity (X1) on *Audit Quality Reduction Behavior* (Z1) results in a T statistics value of 1.790 with a *p-value* of 0.074. The test results show that the T statistics value > 1.96 and *p-value* < 0.05. This means that there is a significant effect of Religiosity (X1) on *Audit Quality Reduction Behavior* (Z1). The resulting coefficient value is negative, namely 0.097. Thus it can be interpreted that the higher the Religiosity (X1), the tendency to reduce *Audit Quality Reduction Behavior* (Z1). So that hypothesis 1 is accepted.

2. The Effect of Religiosity (X1) on Under Reporting of Time (Z2)

The test of the effect of Religiosity (X1) on *Under Reporting Of Time* (Z2) resulted in a T statistics value of 0.328 with a *p-value* of 0.743. The test results show that the T statistics value < 1.96 and the *p-value* > 0.05. This means that there is no significant effect of Religiosity (X1) on *Under Reporting of Time* (Z2). So that hypothesis 2 is rejected.

3. The Effect of Professional Commitment (X2) on Audit Quality Reduction Behavior (Z1)

The test of the effect of Professional Commitment (X2) on *Audit Quality Reduction Behavior* (Z1) results in a T statistics value of 7.180 with a *p-value* of 0.000. The test results show that the T statistics value < 1.96 and the *p-value* is > 0.05. This means that there is a significant effect of Professional Commitment (X2) on *Audit Quality Reduction Behavior* (Z1). So that hypothesis 3 is accepted.

4. The Effect of Professional Commitment (X2) on Under Reporting of Time (Z2)

The test of the effect of Professional Commitment (X2) on *Under Reporting Of Time* (Z2) resulted in a T statistics value of 19.170 with a *p-value* of 0.000. The test results show that the T statistics value < 1.96 and the *p-value* is > 0.05. This means that there is a significant effect of Professional Commitment (X2) on *Under Reporting of Time* (Z2). So that hypothesis 4 is accepted.

5. The Effect of Audit Quality Reduction Behavior (Z1) on Audit Quality (Y)

The test of the effect of *Audit Quality Reduction Behavior* (Z1) on Audit Quality (Y) results in a T statistics value of 13.055 with a *p-value* of 0.000. The test results show that the T statistics value > 1.96 and the *p-value* is < 0.05. This means that there is a significant effect of *Audit Quality Reduction Behavior* (Z1) on Audit Quality (Y). The resulting coefficient value is negative, namely 0.109. Thus it can be interpreted that the higher the *Audit Quality Reduction Behavior* (Z1), the higher the Audit Quality (Y). So that hypothesis 5 is accepted.

6. The Effect of Under Reporting Of Time (Z2) on Audit Quality (Y)

The test of the effect of *Under Reporting Of Time* (Z2) on Audit Quality (Y) results in a T statistics value of 2.543 with a *p-value* of 0.011. The test results show that the T statistics value < 1.96 and the *p-value* > 0.05. This means that there is a significant effect of *Under Reporting Of Time* (Z2) on Audit Quality (Y). So that hypothesis 6 is accepted

7. The Effect of Religiosity (X1) on Audit Quality (Y)

The test of the effect of Religiosity (X1) on Audit Quality (Y) resulted in a T statistics value of 2.218 with a *p-value* of 0.027. The test results show that the T statistics value > 1.96 and the *p-value* < 0.05. This means that there is a significant effect of Religiosity (X1) on Audit Quality (Y). The resulting coefficient value is positive, namely 0.079. Thus it can be interpreted that the higher the Religiosity (X1), the more likely it is to improve Audit Quality (Y). So that hypothesis 7 is accepted.

8. The Effect of Professional Commitment (X2) on Audit Quality (Y)

The test of the effect of Professional Commitment (X2) on Audit Quality (Y) results in a T statistics value of 16.147 with a *p-value* of 0.000. The test results show that the T statistics value < 1.96 and the *p-value* is > 0.05. This means that there is a significant effect of Professional Commitment (X2) on Audit Quality (Y). So that hypothesis 8 is accepted.

DISCUSSION

The Effect of Religiosity on Audit Quality Reduction Behavior

Based on the findings that the effect of religiosity on audit quality reduction behavior that the effect of religiosity (X1) on audit quality reduction behavior (Z1) results in a T statistics value of 1.790 with a *p-value* of 0.074. The test results show that the T statistics value > 1.96 and *p-value* < 0.05. This means that there is a significant effect of Religiosity

(X1) on Audit quality reduction behavior (Z1). The resulting coefficient value is negative, namely 0.097. Thus it can be interpreted that the higher the Religiosity (X1), the tendency to reduce Audit quality reduction behavior (Z1). So that hypothesis 1 is accepted. This means that Religiosity has a significant positive effect on Audit quality reduction behavior on Auditors of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan. The results support the hypothesis stating that religiosity strengthens or affects dysfunctional audit quality reduction behavior. This means that the religiosity perceived by the auditors of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan has a significant effect on AQRB behavior. This finding is consistent with previous studies, namely Stergios Leventis¹ - Emmanouil Dedoulis² - Omneya Abdelsalam³ (2015), Thomas C. Omer¹ - Nathan Y. Sharp² - Dechun Wang² (2016), Abood Al-Ebel¹, Saeed Baatwah^{2,3*} and Mahfoudh Al-Musali¹ (2020), Mehdi Khodkarmi¹, Zabihollah Rezaee², Reza Hesarzadeh³ (2020), Yulida Tentara Nurcahya, Risma Wira Bharata (2020), Jihan Fitria Dhamasanti, (2020), Ida Ayu Chintya Utamai Dewi, Gayatri (2020), Dwi Selvira Damayanti, Asriani Junaid, Kirana Ikhtari, Hamzah Ahmad (2022), Lu'lu Nafiati, Rintan Nuzul Ainy (2022), Syiar Rinaldy, Asbi Amin (2023) they agree and conclude that auditors who have high religiosity tend to be able to increase auditor integrity and independence and professionalism in reducing auditor dysfunctional behavior (AQRB).

Religiosity is the appreciation of the values conveyed by religion and practiced in everyday life. It is a form of the totality of one's religiousness which includes the quality of one's religiousness including the quality of body and spirit, thought and dhikr, creed and ritual, appreciation and practice, morals, individual and community, world and ukhrawi. Religiosity is formed through two factors, namely internal and external factors of the individual. Internal factors are based on influences from within the human being itself, which basically in humans there is the potential for religion, this is based on the fact that humans are homo religious. This potential is contained in aspects of the human psyche such as instincts, reason, feelings and will and so on. While external factors arise from outside the individual, such as fear, dependence or guilt.

The Effect of Religiosity on Under Reporting Of

Testing the effect of religiosity and dysfunctional behavior *Under Reporting Of Time* produces a T statistics value of 0.328 with a *p-value* of 0.743. >The test results show that the T statistics value < 1.96 and the *p-value* is 0.05. This means that there is no significant effect of Professional Commitment (X2) on Audit quality reduction behavior (Z1). So that hypothesis 2 is rejected. This means that the religiosity that has been perceived by the auditors of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan has no effect on the possibility of *Under Reporting Of Time* behavior. This study supports research Lighter, et al (1982) found that superior requests (superiors) to juniors to do *Under Reporting Of Time*, increase URT behavior. Akers, horngren, and Eaton (1998) in their research found the majority (71%) of respondents did URT. Where the reason for doing *Under Reporting Of Time* is the desire to: (1) get a better periodic performance evaluation, (2) be seen as competent by superiors and (3) get a promotion.

Anderson-Gough et al. (2001) Test of Time: *Organizational Time-Reckoning and The Making of Accountants in Two Multi-National Accounting Firms* states that seniors are more worried about *budget over runs* than juniors, seniors and juniors do URT to meet the time budget, there is a culture in KAP that emphasizes the importance of completing audit tasks within the time budget limit.

Then research by Putri Tianingsih, Siti Hamidah, Haris Sarwoko (2022) that religiosity is unable to moderate the effect of competence on audit quality and religiosity is unable to moderate the effect of independence on audit quality at KAP in the South Jakarta area.

Effect of Professional Commitment on Audit quality reduction

The results of the analysis to test the effect of Professional Commitment (X2) on Audit quality reduction behavior (Z1) resulted in a T statistics value of 7.180 with a *p-value* of 0.000. The test results show that the T statistics value < 1.96 and *p-value* > 0.05. This means that there is a significant effect of Professional Commitment (X2) on Audit quality reduction behavior (Z1) on the Auditors of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan. So that hypothesis 3 is accepted

The findings of this study add support to the results of previous studies that found professional commitment affects auditor work behavior such as ethical sensitivity (Shaub et al., 1991); compliance with rules (Jeffrey and Weatherholt, 1996); auditor consideration of *sign-off* of doubtful balances (Lord and Dezoort, 2001) and auditor's intention to report doubtful actions (Kaplan and Whitecotton, 2001). Since dysfunctional behavior (AQRB and URT) is a behavior related to ethical issues, this study is in line with the research results mentioned above.

Previous studies from Melone and Robert (1996) found the relationship of Professional Commitment to AQRB behavior is negative, but the relationship is not significant. Similar findings were reported by Otley and Pierce (1996b) who found an insignificant negative relationship between Professional Commitment and dysfunctional behavior of AQRB auditors. However, the professional commitment referred to in the two studies mentioned above is *undimensional* professional commitment. Previous research that examined the relationship between *multi-dimensional* professional commitment and dysfunctional audit behavior (AQRB and URT) was conducted by Silaban (2009). Thus, the results of this study are partially consistent with the findings of Malone and Robert (1996) and Oyley and Pierce (1996b) and Silaban (2009).

Organizational commitment as an attitude or orientation towards the organization that links the person's personal identity to the organization. This means that a person enters the organization because there is still a connection with the background of the individual concerned. In other words, a person enters the organization because of the similarity of thoughts in it.

The Effect of Professional Commitment on Under Reporting Of

The test of the effect of Professional Commitment (X2) on *Under Reporting Of Time* (Z2) resulted in a T statistics value of 19,170 with a p-value of 0.000. The test results show that the T statistics value < 1.96 and p-value > 0.05. This means that there is a significant effect of Professional Commitment (X2) on *Under Reporting Of Time* (Z2). So that hypothesis 4 is accepted. This means that Professional Commitment has a significant effect on *Under Reporting Of Time* on Auditors of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan.

The findings of this study add support to the results of previous studies that found professional commitment affects auditor work behavior such as ethical sensitivity (Shaub et al., 1991); compliance with rules (Jeffrey and Weatherholt, 1996); auditor consideration of *sign-off* on doubtful balances (Lord and DeZoort, 2001) and auditor intention to report doubtful actions (Kaplan and Whitecotton, 2001).

Previous research that did not affect the relationship between *multi-dimensional* professional commitment and dysfunctional audit behavior (AQRB and URT) was conducted by Lord and DeZoort (2001), Silaban (2009). Thus, the results of this study are partially consistent with the findings of Malone and Robert (1996) and Oyley and Pierce (1996b) and Silaban (2009). Salem Alhababsah a,1,† , Sinai Yekini b,2 (2021), Md Mustafizur Rahman A,† , Md. Rezaul Karim B, (2023), they agree that Professional Commitment does not affect *Under Reporting of Time*.

Since dysfunctional behaviors (AQRB and URT) are behaviors related to ethical issues, this study is in line with the research results mentioned above. Usually, high professional commitment has an impact on the avoidance of negative issues on auditors in reducing audit time, how time budget pressure can affect the integrity of work time reporting in the audit context.

Effect of Audit quality reduction behavior on Audit Quality

The test of the effect of Audit quality *reduction behavior* (Z1) on Audit Quality (Y) results in a T statistics value of 13.055 with a p-value of 0.000. The test results show that the T statistics value > 1.96 and p-value < 0.05. This means that there is a significant effect of Audit quality reduction behavior (Z1) on Audit Quality (Y). The resulting coefficient value is negative, namely 0.109. Thus it can be interpreted that the higher the Audit quality reduction behavior (Z1), the more it tends to reduce Audit Quality (Y). So that hypothesis 5 is accepted. This means that Audit quality *reduction behavior* has a significant effect on Audit Quality at the Auditor of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan

The results of testing this hypothesis indicate that dysfunctional audit behavior reflected in the behavior of audit quality *reduction behavior* has a significant effect on audit quality. The perception of high audit quality *reduction behavior* has an impact on low audit quality. This positive relationship indicates that the higher the dysfunctional Audit quality reduction behavior, the lower the audit quality, and vice versa.

Kelly and Margheim (1990) found a positive relationship between budget pressure and dysfunctional behavior, namely Audit quality reduction behavior and *Under Reporting Of Time* indirectly affects audit quality but can lead to a form of time budget misuse that is more consistent in affecting audit quality.

Rhode (1978) conducted a survey of members of the *American Institute of Certified Public Accountants* (AICPA) regarding potential factors associated with the occurrence of audit quality reduction behavior including *Premature Sign-Off*. The main factor driving this behavior is time budget pressure. Kelly and Margheim (1987, 1990) and McNair (1991) support surveys related to audit quality reduction behavior, including *Premature Sign-Off* behavior. And

Margheim (1990) found a positive relationship between time pressure and the number of audit quality reduction behavior actions associated with a very tight budget, and cannot be achieved by practice.

The results of this test are different from research conducted by Sososutikono (2003) which shows that dysfunctional behavior reflected in *Premature Sign-Off*, Audit quality reduction behavior and *Under Reporting Of Time*, has no effect on audit quality (CR values are -0.787; -1.946; -0.662). However, the test results prove that *Premature Sign-Off* behavior has a positive relationship with behavior that reduces audit quality.

The Effect of Under Reporting Of Time on Quality

The test results of the effect of *Under Reporting Of Time* (Z2) on Audit Quality (Y) resulted in a T statistics value of 2.543 with a p-value of 0.011. The test results show that the T statistics value < 1.96 and p-value > 0.05. This means that there is a significant effect of *Under Reporting Of Time* (Z2) on Audit Quality (Y). So that hypothesis 6 is accepted, meaning that *Under Reporting Of Time* has a significant effect on Audit Quality at the Auditor of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan.

In addition, a possible explanation for this is the different perceptions among respondents regarding the nature of dysfunctional, *under reporting of time*. This behavior affects the internal decision-making process of KAP in various areas such as the preparation of time budgets, evaluation of the performance of audit personnel, determination of fees, and allocation of auditor personnel to perform audit tasks (Otley and Pierce, 1996b), and further affects the decline in audit quality (Mc Nair 1991; Otley and Pierce, 1996b). The findings of Otley and Pierce's (1996b) research indicate that the realization of the previous year's audit time is the main factor considered by the Public Accounting Firm in preparing the audit time budget. When auditors do *Under Reporting Of Time*, the following year's budget is unrealistic. Unrealistic budgets result in auditors facing time budget constraints in completing audit tasks on subsequent engagements, and as a consequence may result in continued *Under reporting Of Time*, untimely completion of tasks or continued *Under Reporting Of Time* actions in the following year.

The results of this test are inconsistent with research conducted by Sososutikno (2003) and Basuki Mahardani (2006) which states that *Under Reporting Of Time* behavior does not have a negative and significant relationship to audit quality. *Under Reporting Of Time* occurs when auditors complete exempt work with their personal time and this behavior is usually motivated by a desire to avoid or minimize excessive budgets (Commission on Auditors Responsibilities Report, 1978; Leightner et al, 1982, 1983). Furthermore, Lightner et al, (1982) concluded that the ability to meet the budget influences auditors to do *Under Reporting Of Time*. This result is also consistent with what Lightner (1983) asked that *Under Reporting Of Time* can trigger a form of time budget abuse that has more serious consequences for audit quality. If this happens, it will distort the comparison between actual time and budgeted time, thus obscuring the need for revisions to the budget.

The Effect of Religiosity on Audit Quality

The test results of the Effect of Religiosity (X1) on Audit Quality (Y) resulted in a T statistics value of 2.218 with a p-value of 0.011. The test results show that the T statistics value > 1.96 and p-value < 0.05. This means that there is a significant effect of Religiosity (X1) on Audit Quality (Y). The resulting coefficient value is positive, namely 0.079. Thus it can be interpreted that the higher the Religiosity (X1), the more likely it is to improve Audit Quality (Y). So that hypothesis 7 is accepted.

This study strengthens the test results of Stergios Leventis¹ - Emmanouil Dedoulis² - Omneya Abdelsalam³ (2015), Thomas C. Omer¹ - Nathan Y. Sharp² - Dechun Wang² (2016),) Abood Al-Ebel¹, Saeed Baatwah^{2,3*} and Mahfoudh Al-Musali¹ (2020), Mehdi Khodkarmi¹, Zabiollah Rezaee², Reza Hesarzadeh³ (2020), Yulida Tentara Nurcahya, Risma Wira Bharata (2020), Jihan Fitria Dhamasanti, (2020).

Then another study that also supports the influence of religiosity Ida Ayu Chintya Utamai Dewi, Gayatri (2020) Love of money has a negative and significant effect on auditor performance at the Bali Public Accounting Firm (KAP), which means that an auditor has a love of excessive money and will value everything with money, the auditor's performance will decrease, machiavellian has a negative and significant effect on auditor performance at the Public Accountant Office (KAP) in Bali, which means that an auditor has a high machialellian nature, so performance will decrease, religiosity has a positive and significant effect on auditor performance at the Public Accountant Office (KAP) in Bali, which means that an auditor has high religiosity, so auditor performance will increase. Meanwhile, De Angelo (1981) found a relationship between auditor size and audit quality. Lennox (1999) found that there is a relationship between audit quality and auditor size through the reputation factor approach and *deep pocket* auditors. In contrast to Lennox (1999), Cercello et al, (1992) suggest 12 attributes that determine audit quality such as technical and industry experience, responsiveness to client needs, and interpersonal reports with the client.

Habbash, M., and Al-Hiyari, A. (2019). *The Effect of Auditor Religiosity on Audit Quality: Evidence from Jordan. International Journal of Auditing*, 23(2), 354-367, explains that religiosity affects audit quality in Jordan: Factors such as integrity, ethics, prudence in evaluating information, and greater scrutiny of questionable practices may be the mechanism through which religiosity affects audit quality. These results suggest the importance of considering the dimension of religiosity in the context of auditor professionalism and its impact on higher quality audits

The Effect of Professional Commitment on Quality

Based on the results of the test analysis of the effect of Professional Commitment (X₂) on Audit Quality (Y), it produces a T statistics value of 16,147 with a p-value of 0.000. The test results show that the T statistics value < 1.96 and p-value > 0.05. This means that there is a significant effect of Professional Commitment (X₂) on Audit Quality (Y). So that hypothesis 8 is accepted, meaning that Professional Commitment has a significant effect on Audit Quality at the Auditor of the Supreme Audit Agency of the Republic of Indonesia in Kalimantan

This study supports research from DeAngelo (1981), There is a relationship between auditor size and audit quality, Carcello at.al. (1992) Presents 12 attributes that determine audit quality such as experience, technique and industry, responsiveness to client needs, and interpersonal reports with clients, Christina S (2003) the relationship between time budget pressure and dysfunctional behavior and its effect on audit quality, Effendy (2010) The effect of competence, independence and motivation on the audit quality of Inspectorate Apparatus in supervising Regional Finance Auditor Size and Audit Quality, Kaplan and Whitecotton (2002) Auditors with strong professional commitment have a higher intention to report questionable actions than auditors with low professional commitment. Auditor independence will be tested when professional commitment has been agreed upon, and problems will arise if there is interaction with social pressure and conflicts of interest.

Research from Malone and Robert (1996) Professional commitment has no significant effect on audit quality reduction behavior (RKA), then research from Otley and Pierce (1996) Professional commitment has no significant effect on dysfunctional behavior (RKA and URT), other researchers Lord and DeZoort (2001) Auditors with low professional commitment tend to sign-off doubtful accounts in larger numbers than auditors with strong professional commitment, the effect of professional commitment becomes insignificant after interacting with social pressure. Research on the opposite results was conducted by DeAngelo (1981), There is a relationship between auditor size and audit quality, Carcello at.al. (1992) Presenting 12 attributes that determine audit quality such as experience, technique and industry, responsiveness to client needs, and interpersonal reports with clients, Christina S (2003) the relationship between time budget pressure and dysfunctional behavior and its effect on audit quality, Effendy (2010) The effect of competence, independence and motivation on the audit quality of Inspectorate Apparatus in supervising Regional Finance Auditor Size and Audit Quality, Kaplan and Whitecotton (2002) Auditors with strong professional commitment have a higher intention to report questionable actions than auditors with low professional commitment. Auditor independence will be tested when professional commitment has been agreed upon, and problems will arise if there is interaction with social pressure and conflicts of interest.

CONCLUSIONS

This study found that religiosity characteristics have a significant effect on Audit Quality Reduction Behavior and audit quality, but no significant effect on Under Reporting Of Time. On the other hand, professional commitment has a significant effect on Audit Quality Reduction Behavior, Under Reporting Of Time, and audit quality, indicating that professional commitment is an important factor in encouraging auditors' ethical behavior. Audit Quality Reduction Behavior and Under Reporting Of Time were also shown to affect audit quality, with auditors' ethical behavior contributing to better audit results. These findings highlight the importance of religiosity and professional commitment in preventing dysfunctional behavior and improving audit quality.

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