

Preserving Auditor's Independence, Competence, and Coping Time Budget Pressure: Keys to CPA firm's Survival in the Era of Disruption (A Study on Local CPA Firm)

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Abstract

Certified Public Accountant (CPA) firms are disrupted and striving to survive through rendering assurance services to audit clients. This study aims to describe the auditor's independence, auditor's competence, and time budget pressure, and auditor's performance in CPA firms. It examines the effect of auditor's independence, auditor's competence, and time budget pressure on auditor's performance in this era of disruption. Explanatory research was used in this study using questionnaires in gathering data. Respondents were from two local CPA firms based in Jakarta. There were only 34 auditors who were available to participate. A multivariate analysis was used in the processing and analysis of the result of the study. The results of the study proved that auditor's independence has a significant and positive effect on auditor's performance, while auditor's competence and time budget pressure have no significant effect on auditor's performance if partially tested. But if simultaneously tested auditor's independence, auditor's competence and time budget pressure have a significant effect on auditor's performance. The result implies that local CPA firms still manage to survive in the era of disruption by preserving auditor's qualities and coping with time budget pressure.

Keywords: Certified Public Accountant (CPA), respondents, competence, budget pressure

INTRODUCTION

Countries all over the world are in an economic downturn. Almost all types of businesses are affected by the ongoing pandemic. Most of the businesses are struggling to survive because of Covid 19. Businesses were disrupted, causing employee's retrenchment, the company shut down, and economic turbulence. Manufacturing, merchandising, and service industries are all affected. One of the service industries that is being disrupted is the Certified Public Accounting (CPA) firms. Either Big 4 or local CPA firms, all of the CPA Firms are obliged to render assurance services to their clients, and auditors are expected to perform the audit with quality. Audit quality is the ultimate goal of each audit engagement. Auditors are expected to perform well in the audit process in a way that will give a result that satisfies every financial statement user. Access restrictions, travel restrictions, and the number of human resources assigned to the fieldwork (Hoesada, 2021) are some instances that disrupt the auditor's performance. Despite this disruption,

auditors must obtain sufficient evidence as a basis for an audit opinion. In any situation, auditors are required to maintain professional skepticism by being a prudent and thorough application of professional standards and a professional code of ethics. Auditors are required to stick to the criteria to produce a well-performed audit.

For local CPA firms to survive, auditors are expected to maintain independence and competence and be able to cope with time budget pressure. To generate a high-quality audit report, the auditor must operate professionally and independently, adhere to auditing standards, gather competent and sufficient evidence, and complete all stages of the audit method (Francis and Yu, 2009). Regardless of the pandemic, high-quality performance by the auditor is inevitable. If the goal is to improve the performance of auditing businesses, perhaps more attention should be paid to their inputs as well as the outputs they produce (Hegazy & Tawfik, 2015). Auditor's independence focuses on being objective, not subjective, in doing the audit and in issuing audit reports. Independence in appearance and in fact, are the two main elements of independence. As promulgated in the auditing standards, the auditor must maintain it to avoid any flaws in the audit process. Arens et al. (2014) confirmed that the public's impression of auditor independence is critical to the value of auditing. Apparently, independence is not enough to support an auditor's performance, but it has to be combined with competence. It is one of the ideal criteria that an auditor must possess. Competence is a requisite skill necessary to discharge duties (Zubairu, Ismail, and Fatima, 2019). The competencies of auditors are critical in ensuring audit quality and reducing audit risks (Aslan, 2021). Adequate training for hard skills and soft skills must be done regularly in order to develop a better auditor and be more competent. In this time of the pandemic, an auditor's time is budgeted, which is already included in the schedule. Since there are restrictions to conducting an audit, auditors are pressured to finish the assignment based on the agreed. Tightness of time budgets may result in dysfunctional behavior for auditors Otley, D.T. and Pierce, B.J. (1996). Also, Coram, Ng, and Woodliff (2004) found out that time budget may reduce auditor's performance (audit quality). Despite those pressures, auditors have their own way of coping with pressure caused by the time budget.

The present study is different from previous studies, for the research was conducted in this pandemic situation wherein the respondents were quite in a difficult situation. This research will serve as a basis for how the local CPA firms survive in the era of disruption. Thus, this research focused on the effect of auditor's independence, competence, and time budget pressure on auditor's performance in this difficult time.

LITERATURE REVIEW

Auditor's Performance

The auditor's performance is being disrupted by the ongoing pandemic. But by the ability, motivation, professional commitment, and job satisfaction, local CPA firms are surviving. Local CPAs continued to render assurance services despite the situation. Auditor's ability to conduct an audit is one of the criteria for auditors performing well in the audit. The performance of the auditor, which is producing a high-quality audit, gives a warranty, as the quality will be used to compare actual condition with expected condition (Amir, 2019). Auditor's performance is excellent when auditors have the ability to make objective and unbiased audit decisions (Dykxhoorn and Sinning, 1982). The motive of an auditor should be to produce a high-quality audit, and henceforth, a quality audit is the result of the auditor's performance. Never have a motivation for staff auditors to engage

in manipulation (Sweeney and Pierce, 2006) so that the objective of the audit is attained. Professionals have now become the foundation of practically every type of organization (Cho and Huang, 2012). A professional commitment is needed for an auditor to perform well. Porter et al. (1974) and Mowday et al. (1998) define commitment as “the strength of an individual’s identification with and involvement in a particular organization.” Auditors’ performance is closely related to job satisfaction. Once an individual is satisfied, there is no doubt that performance is also satisfying. Job satisfaction is crucial since happy employees are more likely to provide better service and are more productive in general (Hartline and Ferrel, 1996). It cannot be denied then that an auditor performs well even in the disruption era because of the embedded characteristics of the auditor.

Auditor’s Independence

Auditor’s independence is the most important criterion of an auditor to gain public confidence. Arens et al. (2017) elaborated that independence has two elements, independence of mind and independence in appearance. Objectivity and impartiality are maintained by an independent auditor. “Independence in auditing” is described as taking an unbiased approach to performing audit tests, evaluating the outcomes, and issuing audit reports (Arens et al., 1999). Audit professionals are required to follow the rule on independence as promulgated in auditing standards. Audit tenure, client pressure, peer review, and non-audit service are to be considered in this study. Regulations regarding audit tenure are to be practiced to avoid any impairment of independence. There is a limitation on how many years the client-auditor relationship is. Independence is compromised when auditors do not follow regulations about its tenure, when clients pressure the auditors, when no peer review is being done and when the audit performs non-audit service with the same client. Extended tenure deteriorates the auditor’s performance (Mohamed and Habib, 2013; Al-Thuneibat, Al Issa, and Baker. 2011). It shows that a long relationship between a foundation and its auditor increases the likelihood of the auditor issuing a clean report (González, Fernández, and, 2015). Sometimes there are pressures from clients, but auditors should be able to handle pressures from clients that impair independence. In order to maintain independence, an auditor must resist any pressure from clients (Bakar, Rahman, and Rashid, 2005). Peer review is a practice-monitoring by CPAs to other CPA firms to check if the CPAs have adequate control over quality (Arens et al., 2017). Peer reviews enhance independence and are being outsourced (Vanasco, 1996) to be more reliable. Non-audit services include accounting and bookkeeping, tax and management consulting, strategic management, and other services offered to various companies. By diverting some leadership away from the public responsibilities associated with the independent audit function, a growing reliance on non-audit services has the potential to threaten the auditor’s objectivity or independence (Vanasco, 1996). Non-audit services are detrimental to the objectivity of auditors in the audit process.

Auditor’s Competence

Auditors’ competence is gained through knowledge and experience. Technical and technological expertise is needed for the auditor to perform well in the audit process. The Institute of Internal Auditors (IIA, 2013) defines auditor competence as ‘the ability of an individual to perform a job or task properly, being a set of defined knowledge, skills, and behavior. Competence is a term used to describe personality traits linked to high performance and motivation (Delmarie de List and Winterton, 2005). An auditor must have the ability to conduct an audit of financial statements. The job description of an auditor is well executed with a knowledgeable auditor.

Knowledgeable auditors have better judgment in detecting errors or fraud committed by employees. One of the principles that an auditor must comply with is competence (Shafer, Simmons, and Yip, 2016). Competence is needed by audit professionals in performing tasks (Raelin, 1985; Wallace, 1994, 1995). With that, an auditor must be proficient enough in the field of audit to avoid any circumstances that may mislead the users of the financial statements.

Time Budget Pressure

Auditors are expected to finish the work on or before the allotted time as agreed upon during engagement. Auditors are paid based on the allotted time, which makes the audit very costly on the part of the client. However, too much emphasis on time management can lower the audit quality of the auditor's performance (Cabrera, 2002). Sometimes, the time allotted is not attainable due to unexpected clients' circumstances; nevertheless, audit quality is not to be compromised to meet deadlines. The important aspects of time budget pressure are timeliness, achieved time, limited resources, and auditor compliance.

The effect of auditor's independence on auditor's performance

The credibility of the audit report is manifested by the auditor's independence. Auditors perform well when independence is practiced. There were studies that showed the effect of auditor's performance. Enofe, Okunega, and Ediae (2013) mentioned that as auditors' independence increases, the quality of the audit also improves. The quality of the audit is the result of the auditor's performance. The influence of auditor's independence on audit quality is positive, which means that the higher the auditor independence, the higher the auditing quality is (Rahmina and Agoes, 2014); (Saputra, 2015). Being the core of the profession, auditors must not do any acts that could lessen the value of independence. Once an audit professional is not seen to be independent, the confidence of financial users will lessen, and audit reports on audited financial statements will be of no value (Firth, 1980). Thus, the hypothesis is:

H₁: Auditor's independence has a significant influence on auditor's performance.

The effect of auditor's competence on auditor's performance

Equipping the audit professional with competence is a must. Competence is one of the criteria needed for audit personnel to possess. The critical outcome of an audit depends on the auditor's competency (Zarefar, Andreas, and Zarefar, 2015). Research studies have commented that values, knowledge, behaviors, attitudes, experience, and skills are the combined criteria for an auditor to be competent (Marx, 2020). With that combination, it makes an auditor performs well in the audit process. As mentioned by Hudiwinasih (2010), Sari and Sustano (2018), Furiady and Kurnia (2015), an auditor's performance (audit quality) is affected by auditor competence. However, sometimes an auditor neglects duties that cause an auditor's performance at stake. Arens (2017) mentioned that the competence of those performing the audit is of little value if they are biased in the accumulation and evaluation of evidence. Thus, the hypothesis is:

H₂: Auditor's competence significant influence on auditor's performance.

The effect of time budget pressure on auditor's performance

In the stage of planning, time is being considered. Managing time is an important consideration because the audit fee is often based on the amount of time charged to the engagement. There are

auditors who feel stress when there are pressures, and when auditors are pressured, the performances are affected. The auditing profession is frequently associated with work stress (Amir, 2019). It was discovered by Paino et al. (2012), Robinson and Bennett (1995), Boyd et al. (2009), and Noor (2011) that work stress causes auditors to act erratically. In addition, Golparvar et al. (2012) found out that low levels of work stress have a negative impact on audit quality reduction behavior, but high levels of work stress have a beneficial impact. On the contrary, A time limit can drive employees to work efficiently, and one of the criteria used to evaluate audit professionals is their ability to accomplish projects in the allocated time (Cabrera, 2002). Time pressure had a good and significant impact on audit quality reduction behavior (Amir, 2019). When an auditor is under a certain amount of stress, he or she may perform better at work. Thus the hypothesis is as follows:

H₃: Time budget pressure has a significant influence on auditor's performance.

H₄: Independence, competence, and time budget pressure has a significant influence on auditor's performance.

METHODOLOGY

In this study, the method used is an explanatory method where it depicts the current situation of the two local firms. The two (2) local CPA firms, which are KAP Waryono dan Mennix and KAP Rama Wendra, allowed the researcher to distribute questionnaires. The questionnaires were distributed in the month of October. The indicators for auditor's performance (Y) are ability, motivation, professional commitment, and job satisfaction. The indicators for auditor independence (X₁) are audit tenure, client pressure, peer review, and non-audit services. The indicators for auditor's competence (X₂) are knowledge and experience, while the indicators for time budget pressure (X₃) are timeliness, achieved time, limited resources, and auditor's compliance. Questionnaires were distributed only to the respondents that were available in filling the said questionnaire. There were 34 respondents available due to some obstacle in gathering data caused by the pandemic. Likert scale was used in measuring the questionnaires, to wit, 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree. A multivariate analysis was used to analyze the gathered data with the following equation is as follows:

$$AuPer = \beta_0 + \beta_1 AudInd + \beta_2 AudCom + \beta_3 TiBuPre$$

Where:

AuPer : Auditor Performance

β₀ : Constant

β₁AudInd : Auditor Independence

β₂AudCom: Auditor Competence

β₃TiBuPre : Time Budget Pressure

RESULT AND DISCUSSION

CPA firms were represented by two (2) local firms, namely KAP Warnoyo and Mennix and KAP Rama Wendra, both Jakarta-based. The following are the demography:

Table 1: Demography of Two Local CPA Firms

Description	Criteria	KAP Waryono dan Mennix	KAP Rama Wendra
Gender	Male	12	9
	Female	8	5
Education	S3	0	0
	S2	0	0
	S1	20	14
	Other	0	0
Position	Junior	12	8
	Senior	8	6
	Supervisor	0	0
	Manager	0	0
	Partner	0	0
Number of years as Auditor	<1 Year	7	5
	1-2 Year	10	7
	2-5 Year	3	2
	>5 Year	0	0
New Client	New Client	None	None
Total number of clients during New Normal	1-3 Client	16	10
	4-6 Client	4	4
	>6 Client	0	0

Table 1 showed that most of the auditors are male and are still in the lowest rank, junior auditor, and most of them are degree holders of Stratum 1 (Bachelor). The year of being an auditor falls mostly on 1-2 years, meaning still young and new in the profession. And it can be seen that there were no new clients and a very minimum number of clients were visited.

Descriptive Analysis

Table 2: Descriptive Analysis

Variable	Mean	Std. Deviation	Interpretation
Auditor's Independence	3.74	0.955	Independent
Auditor's Competence	4.01	0.866	Very Competent

Time Budget Pressure	3.80	0.942	Can Handle
Auditor's Performance	3.77	0.979	Good

Table 2 mentions that auditor's independence showed a mean of 3.74, which means that the auditor in the era of disruption is independent. In this research, the indicators for independence consisted of Auditors not being influenced by anybody during the audit. It can also be seen that auditor's competence showed a mean of 4.01, which means that auditors are competent enough with their job. This is an indication that proficiency and adequate training are executed in the local CPA firms. For managing the time budget pressure, the mean shows 3.80, which means that all staff was able to handle such a tight schedule. Although most of them are junior staff, time was managed properly. Young and energetic as they are, auditors were able to handle those tight schedules with the supervision of the senior auditors. Since auditors have possessed competence and independence and were able to cope with the ongoing disruption, auditors showed a very good performance in the audit process.

Correlation, Coefficient of Determination

Auditor independence, auditor competence, and time budget pressure are correlated to auditor performance. The correlations and coefficient of determinations result are as follows:

Table 3: Correlation and Coefficient Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.683 ^a	.467	.413	5.26354

a. Predictors: (Constant), Auditor Independence, Auditor Competence, Time Budget Pressure

Table 3 shows that the correlation is .683; this is an indication that auditor independence, auditor competence, time budget pressure, and auditor performance are strongly correlated. It also indicates that the more an auditor is independent, the better the auditor's performance. It is known that independence is one of the causes why there are corporations that collapse and why corporate scandals collapse (Bakar et al., 2005). Independence is the main concern of the auditor to produce a good result. The same is through with competence; it has a direct effect on auditor performance. Once equipped with knowledge, abilities, skills, education, and experience (IIA, 2013), auditors have no reason not to generate good performance. As long as the time budget pressure is being managed, the better the auditor's performance. Time budget pressure is managed well because auditors usually base the budget on the previous engagement (Nor et al., 2017). Thus, the quality of the audit is being preserved, resulting in an excellent auditor performance. The coefficient of determination resulted in .413 or 41.30 %. This indicates that auditor independence, auditor competence, and time budget pressure explain its contribution to auditor performance. The remaining balance is being brought by other factors not included in this research.

Statistical Results

The significance test for the effect of auditor's independence on auditor's performance is 0.002 (see Table 4 below). This is an indication that the auditor's performance has a significant effect on an auditor's performance at a significance level of 0.05; thus, H_1 is accepted. It purely shows that an auditor's independence is crucial in every audit engagement. It was so apparent that independence plays a vital role in all audit services rendered to the client. Audit tenure was strictly observed; the auditor-client relationship is based on the regulations that audit engagement to the same client will be only for three (3) years. Also, all misstatements, errors, or omissions (findings) during the audit were being reported and discussed by the auditor. There are previous researches that are in line with the acceptance of the H_1 . Bakar et al. (2005) mentioned that audit tenure has an influence on auditor's independence, that if the auditors are so close with the client, there is a risk of losing the essence of independence. Another factor that the auditor was able to manage was the client's pressure. The auditor must be honest even it causes them to lose something. Auditors ignore the threat from clients, especially when all misstatements discovered are being reported. That behavior shows that auditors are committed to their job. To maintain independence, the auditor needs to be reviewed by peers in the profession. Peer review is conducted in order to check and evaluate the audit procedures that have been executed in every engagement. Auditors assigned in the audit engagement tried their best in their job because they knew that they were being reviewed by peers. In performing non-audit services, the auditor may compromise their independence. They limit themselves in performing non-audit services, which include executive salary preparation and legal services to the client being audited. Enofe, Okunega, and Ediae (2013) mentioned that as auditors' independence increases, the quality of the audit also improves. The quality of the audit is the result of an auditor's performance. The influence of auditor's independence on audit quality is positive, which means that the higher the auditor independence, the higher the audit quality is (Rahmina and Agoes, 2014); (Saputra, 2015). The previous statement proves that an auditor's independence has a significant effect on an auditor's performance.

The significance result for auditor's competence on auditor's performance is 0.739 (see Table 4). The result shows that H_2 is rejected at a significant level of 0.05 which states that an auditor's competence has a significant influence on an auditor's performance. In this study, competence was measured by two indicators which are knowledge and experience. Auditors are knowledgeable that they know public accountants must understand the standards of their profession that they must understand the entity. The auditor must have comprehensive knowledge about the current situation of the client and have expertise in evaluating the entity's condition. There are several reasons why competence has no significant influence on auditor's performance; as shown in Table 1, most of the auditors that were sent to the audit engagement are juniors, and we believe that their knowledge and experience are not that broad. It was found in this study that the more number the auditors are engaged with a client, the more they do their task better. Their experience gets better when they are engaged with different types of clients. In other words, they are not yet fully exposed yet to some engagements. As shown in Table 1, most of the auditors work for two (2) years. Therefore the competency must be improved, which includes their technological advancement.

The significance result for time budget pressure on auditor's performance is 0.375 (see Table 4). The result shows that H_3 is rejected at a significant level of 0.05, which states that time budget pressure has a significant influence on auditor's performance. All auditors strictly followed the budgeted time in an audit engagement. However, they lack personnel in the engagement, and they

make sure that the audit is finished on time, timeliness, and compliance. Auditors have a strong sense of commitment that they are not affected by any pressures.

Table 4: Multivariate Result

Coefficients ^a					
Model		Unstandardized Coefficients	Std. Error	Standardized Coefficients	Sig.
		B		Beta	
1	(Constant)	4.871	8.025		.607
	Auditor	.650	.192	.556	3.388
	Independence	.110	.325	.063	.336
	Auditor Competence				.739
	Time Budget Pressure	.190	.211	.155	.900
					.375

a. Dependent Variable: Auditor Performance

Based on Table 4 above, the equation is as follows:

$$AuPer = 4.871 + 0.650AudInd_1 + 0.110 AudCom_2 + 0.190TiBuPre_3$$

The overall result of its significance, the combination of auditor's independence, auditor's competence, and coping time budget pressure have a significant influence on auditor's performance. As shown in Table 5, the significance test resulted in 0.000, which means that at a significance level of 0.05, auditor's independence, auditor's competence, and coping time budget pressure have a significant influence on auditor's performance; thus, H_4 is accepted.

Table 5: Significance Test (F Test)

ANOVA ^b					
Model		Sum of Squares	Df	Mean Square	F
1	Regression	727.091	3	242.364	8.748
	Residual	831.144	30	27.705	
	Total	1558.235	33		

a. Predictors: (Constant), Auditor Independence, Auditor Competence, Time Budget Pressure

When auditor's independence, auditor's competence, and coping time budget pressure are simultaneously applied to auditor's performance, a better result is achieved. The two most accepted attributes of a good auditor are being independent and competent. Managing time budget pressure makes the auditor more responsible for the tasks assigned to them.

CONCLUSION AND RECOMMENDATION

For local CPA firms to survive in this era of disruption, auditors must maintain independence, be competent enough, and manage well the time budget pressure. CPA firm's survival lies in auditor's performance, which is producing quality audit. CPA firms face a lot of challenges nowadays that compromised might come into existence, and these compromises may lead to bad performance. Even though no additional client was obtained in this pandemic situation, an auditor's ability must be improved, more committed, motivated, and committed, which CPA firms must satisfy their employees by giving additional incentives or increase in salaries. Maintain and

sustain independence, as well as be more competitive. Train more the personnel in the field of technology. Lastly, continue to manage time in a pressured situation.

For further research, there is a need to increase the respondents and do the same study with other CPA firms. Include in the additional demography elements of competence, which are behavior and skills. Research on other variables that affect auditor's performance.

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