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THE RELATIONSHIP BETWEEN SELF EFFICACY, EFFORT, AUDITOR TIME BUDGET PRESSURE AND AUDIT JUDGMENT PERFORMANCE IN AUDITORS IN INDONESIA

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KEYWORDS
auditor time budget pressure; effort; audit judgment performance

ABSTRACT
This study aims to examine the relationship between research variables, namely self-efficacy, effort, auditor time budget pressure and audit judgment performance owned by Indonesian auditors. The sample in this study is auditors level I to level VII at BPK Republik Indonesia. Data were obtained by survey methods and purposive sampling techniques. The data collected in this study amounted to 90 respondents then tested using the SEM analysis technique of the Warp PLS 4.0 program. The results showed that self-efficacy has a positive and significant effect on effort, self-efficacy has a positive and significant effect on audit judgment performance, effort has a positive and significant effect on audit judgment performance, and auditor time budget pressure positively and significantly affects the relationship between effort and audit judgment performance.

INTRODUCTION

Supervision of the use of state spending funds needs to be done professionally. Badjury (2012) states that every profession must be able to maintain the dignity and quality of its professional services in order to build public trust. To build public trust, the behavior of professionals needs to be regulated so that the quality of their work can be accounted for. Therefore, it is necessary to have standards and rules of professional ethics so that people can have confidence in the quality of the work of these professionals.

According to State Financial Audit Standards (SPKN), BPK (2017) the auditor may experience pressure and/or conflict while performing his professional duties from the entity being examined, various levels of government positions, and other parties that may affect the auditor's objectivity and independence. The auditor frequently exercises judgment when completing audit assignments in order to fulfill their duties and maintain a professional demeanor.

Ashton and Ashton (1995) states that audit judgment research is significantly influential in several fields of applied science including medicine, law, public policy, and business. The results of applied research have broadly influenced the practical world. One of the disciplines in business that has been heavily influenced by judgment is accounting and auditing. Judgment research applied to accounting and auditing has evolved over the last 20 years, and will continue to evolve in the future.

State Financial Audit Standards (SPKN), BPK (2017) stated that oThe examining organization has the responsibility to ensure that: (1) independence and objectivity are maintained in all stages of the examination, (2) professional judgment is used in the planning and implementation of the examination and reporting of the results of the examination, (3) the inspection is carried out by personnel who have professional competence and collectively have sufficient expertise and knowledge, and (4) independent peer-reviews are carried out periodically and produce a statement, whether the inspection organization's quality control system is designed and provides adequate assurance in accordance with inspection standards.

Self-efficacy, which is described as a person's decision to engage in certain activities or personal goals and then decides individual actions, has a general influence on the audit process and causes these actions to create a specific performance. The notion that one is capable of achieving a goal is referred to as self-efficacy. Several fields, including cognition, health, and counseling, have examined this idea.

According to the self-efficacy hypothesis, people learn about their level of self-efficacy from feedback on their work, representations of them, experiences, methods of persuasion, and physiological indicators. The most accurate yardstick for measuring success is one's own performance. Failure has less of an influence once a strong sense of achievement has been created, although success boosts performance and failure diminishes it (Bandura, 1986).

The ability of auditors to function in various situations and assess quality depends on their own efforts to enhance performance (Bonner, 1994). Several motivating variables have an impact on the auditor's efforts to improve judgment (Bonner, 1994). Two dimensions of motivational elements are internal motivation and external motivation (Bandura, 1997). While an individual's external motivation is influenced by events or people outside of themselves, internal motivation comes from within the person.

The task of an auditor is not only intricate but also ageless, constantly requiring a huge amount of time. The auditor may feel under pressure as a result. Auditors must be able to handle this pressure and finish all existing work within a set amount of time (Margheim, et al., 2005).

McDaniel (1990) explained that time pressure is a limitation on performance and is a source of stress. This will trigger more stress if the work being done may not be completed. Time pressure that causes stress will result in decreased effectiveness in the performance of audit tasks.

Previous Research and Hypothesis

Social Cognitive Theory

Social cognitive theory, according to Robbins (2006) creates a framework for comprehending, projecting, and accounting for human action. According to this idea, human behavior results from the interaction of personal, social, and environmental elements. The social cognition theory is used to recognize and forecast both individual and group behavior as well as to determine the most effective ways to modify it. This theory has a lot to do with one's development as a good person. According to this hypothesis, learning, information, experience, and personal traits all play a role in development.

Jones (1989) suggests that it may be unnecessary to vary behavior from situation to situation. This means that behavior is the control of the situation but also that the auditor can interpret the situation differently and the same form of stimulus provokes a different response from a different auditor or comes from the same auditor at a different time. Social cognitive theory is helpful for understanding and predicting both the behavior of individuals and groups and identifying methods by which behavior is modified or changed.

According to Bandura (1977), learning occurs when people observe and imitate other people's behavior and attitudes. In both formal and informal settings, this notion can be largely accepted in social, communicative, informational, and instructional education phases.

Self-efficacy, also referred to as "social cognitive theory" or "social learning theory," is the auditor's sense of his or her own ability to complete a task. The auditor's confidence in his capacity to do a task increases with his level of self-effectiveness. Hence, auditors believe that in challenging circumstances, people with low self-efficacy likely to limit their efforts or give up, whereas people with strong self-efficacy will work harder to overcome obstacles.

Moreover, auditors who have high self-efficacy seem to respond to negative feedback with higher effort and motivation.

Relationship of Self-Efficacy and Effort

Self-efficacy, often known as "refers to the auditor's belief that he is competent of doing a task," is a concept from social cognitive theory or social learning theory. The auditor's confidence in his capacity to do a task increases with his level of self-effectiveness. Hence, auditors believe that in challenging circumstances, people with low self-efficacy likely to limit their efforts or give up, whereas people with strong self-efficacy will work harder to overcome obstacles. Moreover, auditors with high levels of self-efficacy appear to respond to unfavorable criticism by exerting more effort and motivation.

Self-efficacy, according to Lai and Chen (2012) influences performance and work satisfaction in a favorable way. Performance and job satisfaction are enhanced by effort. According to social cognitive theory, the self-regulatory mechanism that controls human motivation and behavior uses self-efficacy as its triggering center (Bandura, 1986).

According to Bandura (1997) there is a strong correlation between self-efficacy and job-related performance, including sales, productivity in research, learning and task-related achievement, career choice, and others. Stajkovic and Luthans (1998b) have also demonstrated evidence of a high positive association between self-efficacy and job-related performance using a meta-analysis of 114 empirical investigations. According to their research, self-efficacy is responsible for roughly 28% of improvements in work-related performance.

Performance rewards enable the auditor to put up more effort during audit tasks (Sanusi and Iskandar, 2007). According to Chang, et al. (1997) justification functions as a non-financial performance reward that lengthens the effort period. It stands to reason that when auditors receive a reward for completing a duty, they should exert more effort to do so. On the basis of the debate above, the following hypothesis is put forth:

H1: Self-Efficacy has a positive effect on Effort

Relationship between Self-Efficacy and Audit Judgment Performance

Social cognitive theory shows that there are four ways to increase the self-effectiveness of an auditor, namely enactive, examples carried out by other individual auditors, verbal persuasion, and emergence. Thus each individual auditor will feel they are capable of carrying out the assigned audit task to them, and raise audit judgment performance (Robbins, 2006).

Organizational research has paid a lot of attention to the personality attribute of self-efficacy. The belief a person has in his or her ability to plan and carry out the actions required to attain the intended results is known as self-efficacy (Bandura, 1997). According to Bandura (1997), each person is in charge of his or her own thoughts, feelings, and behaviors. The way a person views himself has a significant impact on his or her capacity for control. When done properly, a someone who believes they are very capable will put up the necessary work and achieve achievement (Bandura, 1986,1997).

According to the social cognitive paradigm, performance is directly impacted by self-efficacy (Bandura, 1986,1997;Stajkovic and Luthans, 1998b). According to social cognitive theory, the self-regulatory mechanism that controls human motivation and behavior uses self-efficacy as its triggering center (Bandura, 1986). Self-efficacy improves performance in a range of job environments, including education, training, sport, and management, according to earlier studies.

According to Bandura (1997) there is a strong correlation between self-efficacy and job-related performance, including sales, productivity in research, learning and task-related

achievement, career choice, and others. Stajkovic and Luthans (1998b) have also demonstrated evidence of a high positive association between self-efficacy and job-related performance using a meta-analysis of 114 empirical investigations. Their study found that self-efficacy accounts for about 28 percent of improvements in work-related performance.

Self-efficacy is the belief in one's ability to succeed. It is thought to have an impact on behavior, effort, and tenacity in the face of challenges and setbacks (Bandura, 1997). Individual talents frequently inspire sufficient effort to result in superior outcomes (Stajkovic and Luthans, 1998b). Similar to this, it is anticipated that increased self-efficacy will improve audit judgment performance. Because they can do their work better, people with high levels of self-efficacy constantly review their plans of action and incorporate their capabilities when beginning their initiatives strategies (Gist and Mitchell, 1992;Wood, et al., 2000). A highly competent (self-efficacy) auditor is stated to put forth the necessary effort to produce a successful outcome (Stajkovic and Luthans, 1998a). On the other side, ineffective individual auditors have a propensity to give up too soon and obstruct task completion (Stajkovic and Luthans, 1998a). Auditors with strong self-efficacy are anticipated to perform better than auditors with low self-efficacy in the context of audit judgment.

According to the description, that self-efficacy will also have a favorable impact on the effectiveness of audit judgment. This study found gaps in the association between self-efficacy and audit judgment performance because no study has adequately addressed this problem. This study anticipates a favorable correlation between audit judgment performance and self-efficacy. From the discussion above, the following hypothesis is put forth:

H2: Self-Efficacy has a positive effect on Audit Judgment Performance

Effort Relationship and Audit Judgment Performance

It is possible to increase the amount of cognitive effort put forth on a task by increasing its duration (for example, by working longer hours), its intensity (for example, by working harder), or both (Cloud, 1997). According to the social cognitive theory, the auditor's confidence in his ability to complete a task is discussed. Auditors believe that people with low self-efficacy likely to limit their efforts or give up in trying circumstances, whereas people with strong self-efficacy will work harder to overcome difficulties. Also, auditors with high self-efficacy appear to respond to negative criticism with more drive and effort, whereas auditors with low self-efficacy appear to respond to negative feedback by exerting less effort.

As a tool that can be designed by individual auditors to motivate or attempt to perform well in the audit assignments completed, incentives can be used to improve audit judgment performance (Libby and Lipe, 1992;Bonner and Sprinkle, 2002). Prior empirical accounting research demonstrate that performance incentives lead individual auditors to expend more effort on audit tasks (Sanusi and Iskandar, 2007). Justification is a non-monetary performance incentive that lengthens duration and effort (Chang, et al., 1997). It stands to reason that when auditors receive a reward for completing a duty, they should exert more effort to do so. From the discussion above, the following hypothesis is put forth:

H3: Effort has a positive effect on Audit Judgment Performance

The Effect of Budgetary Time Pressure on the Relationship between Effort and Audit Judgment Performance

There are two types of time pressure: time deadline pressure (where the auditor is needed to complete audit assignments on time) and time budget pressure (where the auditor is required to work efficiently within the parameters of the time budget that has been created) (Herningsih, 2001). In a public accounting firm, the budget serves as a basis for projecting audit fees,

allocating staff to each position, and assessing the performance of auditor staff (Wagoner and Cashel, 1991). The Public Accounting Company places time constraints on its auditors in an effort to lower audit fees. The cost of executing the audit decreases with the speed of the audit. The auditor must perform the assignment as quickly as feasible while adhering to a predetermined time limit due to the time pressure that is there. Obviously, if the audit procedures are carried out under non-time-pressured settings, the outcomes will not be the same as when they are under time pressure. The auditor has the option to forego or even end the audit process in order to adhere to the time limit that has been established.

According to previous studies, time constraints force auditors to frequently wrap up audit procedures early. According to Wagoner and Cashell (1991), 48% of respondents concur that time constraints have a detrimental effect on auditor performance, and 31% of respondents acknowledge that too much time pressure will cause the auditor to halt the audit process. Arnold, et al. (2000) found that the percentage of errors in conducting an audit would be greater under conditions of time pressure, which is equal to 32%, greater than under normal conditions which amounted to 24.8%. Study Alderman and Deitrick (1982) states that more than 51% of auditors agree that time budget has a significant influence on audit performance. Shapeero, et al. (2005) found that as budgetary tightness increases, the practice of premature termination of audit procedures also increases. The results of these studies do not match the results of the findings by Margheim and Pany (1986) which revealed that time pressure had no impact on the occurrence of premature termination or other audit quality reduction behaviors. To determine the effect of time pressure on the occurrence of premature termination of audit procedures (Weningtyas, 2006). Based on the discussion above, the following hypotheses can be drawn:

H4: Auditor Time Budget Pressure affects the relationship between Effort and Audit Judgment Performance

RESEARCH METHOD

The population in this study are auditors who work at the Office of the Supreme Audit Agency of the Republic of Indonesia, Central Jakarta. The sample in this study are auditors who occupy the position of first examiner, junior examiner, middle examiner, and principal examiner, taking into account the consideration that most (about 70%) of BPK RI auditors are in the Jakarta Head Office (Widayanti and Subekti, 2001), and auditors who work as examiners at the level of Main Auditor for State Finance (Auditama) I to VII.

The sampling technique in this study was non-probability or non-random with the type (purposive sampling), namely the selection of samples with a specific purpose or target in selecting non-random samples. Where one type of (purposive sampling) is sample selection based on judgment (judgment sampling) by using certain considerations that are adjusted to the research objectives or research problems developed because researchers realize that those who have good and correct information regarding audit judgment are auditors/examiners (Indriantoro and Supomo, 2002). A total of 285 questionnaires were distributed, 198 questionnaires were returned, but only 90 respondents' data could be analyzed further. The data in this study were tested using the SEM analysis technique of the Warp PLS 4.0 program.

Research Variable

Self-Efficacy

An internal drive that might influence one's belief in or capacity to plan and carry out the actions necessary to reach the desired level of performance is known as a self-efficacy variable (Bandura, 1997). Eight instrument items have been designed by Chen, et al. (2001) to measure

the degree of self-efficacy. Participants had to either "Strongly disagree" (score 1) or "Strongly agree" on a seven-point Likert scale for each response (score 10). High self-efficacy is indicated by a high score. 8 question items on a scale from 1 to 10.

Effort

The concept of the effort variable states that it is possible to increase the amount of cognitive effort put forth in a task by increasing either its duration (working longer), its intensity (working harder), or both (working longer and harder) (Cloud, 1997). An instrument composed of five items that was modified from (Awang-Hashim, et al., 2002;Johnson and Saccuzzo, 1995;Iskandar, et al., 2012). Only a few questions that were pertinent to this study were employed, including three questions from Johnson and Saccuzzo (1995), two questions from Awang-Hashim, et al. (2002), and two questions from Alexander, et al. (2012). The auditor or participant is asked to rate the task's difficulty and the amount of effort needed to accomplish each task instrument item. Rating replies on a Likert scale of 1 to 10, with 1 representing "strongly disagree," and 10 representing "strongly agree" (score 10). High/low scores reflect the level of effort put out in finishing the audit tasks.

Audit Judgment Performance

Variable explanation The performance of the auditor's judgment in determining the opinion/opinion regarding the audit results, which refers to the formation of an idea, opinion, or estimate of an object, event, status, or other type of event, is referred to as saudit judgment performance/audit judgment performance (Sanusi and Iskandar, 2007; Iskandar, et al., 2012). Auditor performance is evaluated using instruments developed by (Sanusi, et al., 2007;Iskandar, et al., 2012) that include a series of questions about the audit case.

Audit judgments measured through correct answers with the highest score of 10. Answers are considered reasonable if an error occurs in the account that will be affected and the magnitude of the error is stated correctly. An answer is said to be unreasonable if it does not meet all the criteria for a reasonable answer (Bonner and Sprinkle, 2002). The number of correct responses to questions in audit cases such as detailed inspection/substantive test, internal control system test/compliance test, and financial report posting errors (calculated as a percentage score) total list of questions. With the highest score of 10, answering 4 (four) questions, then answering 3 (three) questions will get a score of 7.5, answering 2 (two) questions will get a score of 5, and answering 1 question will get a score of 2.5.

Auditor Time Budget Pressure

According to DeZoort and Lord (1997), the auditor's time budget pressure variable is the pressure that occurs due to the limited resources that can be given to carry out the task, then Raghunathan, et al. (1991) Defining the auditor's time budget pressure is a condition indicating that the auditor is required to perform efficiently on a very tight and rigid time budget. The pressure on the auditor's time budget is determined by measuring the difficulty, frequency, and frequency with which the budget must be met. The auditor's time budget pressure variable is viewed from the perspectives of budget tightness, budget attainability, and budget ability. The time budget pressure of the auditor is measured using an interval scale, namely the Likert scale. This variable employs 3 (three) question items, namely 1 (one) question item to assess budget tightness using instruments developed by Kelley and Seiler (1982); Kelley and Margheim (1990), which indicates a scale of 1 is impossible to achieve and scale 5 is very easy to achieve, and 2 (two) question items to assess budget ability using instruments developed by Otley and Pierce (1996), and used Sososutikno (2011), which indicates a scale of 1 never and scale 5 is very easy to The higher the score, the easier it is to meet the time budget, implying that the auditor is not under pressure to meet the time budget.

Data Analysis

Data from 90 respondents in this study were processed with WarpPLS 4.0. The test results obtained are as follows:

Table 1. Latent Variable Coefficient

	AJPE	SEEF	EFFO	TAWA	TAWA *EFFO
R-squared	0.217		0.647		
Adj. R–squared	0.190		0.643		
Composite Reliability.	0.815	0.971	0921	0931	0.965
Cronbach's alpha	0.659	0966	0.884	0.889	0.960
Avg. Var. Extractc	0.595	0.807	0.747	0.819	0.698
Full collin. VIF	1,279	3,222	3.139	1,487	1,253
Q-squared	0.231		0.644		

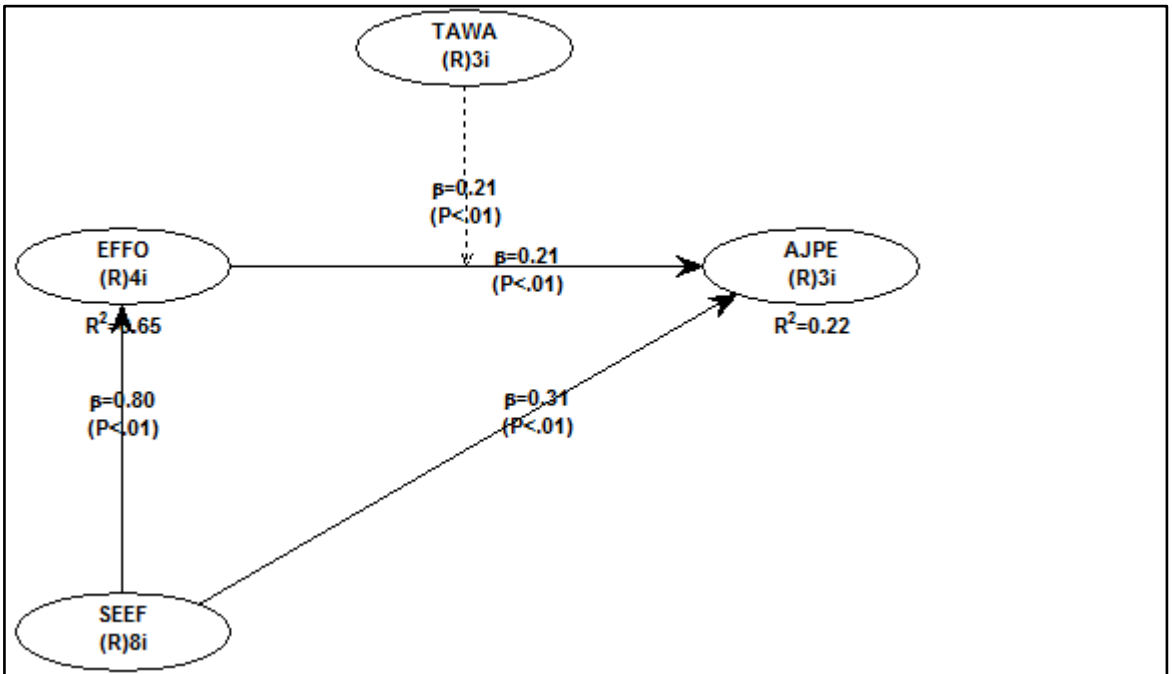
Source: PLS 4.0 Warp Outputs

Table 1 aboveshows the coefficients of each construct/latent variable. According to Ghozali and Latan (2014) rule of thumb limits and significance for R-Square or Adjusted R2 is ≤0.70, indicating a strong model, ≤0.45, indicating a moderate model, and ≤0.25, indicating a weak model. This means that the influence of audit judgment performance variables on self-efficacy and moderate auditor time budget pressure (0.217, 0.190). Meanwhile, the effect of the effort variable on self-efficacy and auditor time budget pressure is strong (0.647, 0.643).

Composite reliability>0.70 for confirmatory research and 0.60-0.70 for exploratory research. Average variance extracted (AVE) >0.50. Cronbach alpha > 0.6 – 0.70. Full colinearity variance inflation factor (VIF) <3.3 and Q-squared coefficients are used to assess the predictive validity or relevance of predictor latent variable blocks to criterion latent variables. The value of reasonable predictive validity is if the Q-squared coefficient is above zero (Hair, et al., 2011). This shows that all variables meet the level of internal consistent reliability.

Next, the full colinearity variance inflation factor (VIF) value for each construct/variable is also very good, namely <3.3, so there are no vertical or lateral collinearity problems in this research model. Finally, the Q-squared coefficient in this study produces a value above/greater than zero, namely for the variable audit judgment performance (AJPE) of 0.231 and effort (EFFO) of 0.644. Thus it can be concluded that this research model has a decent predictive relevance validity value.

The test results in Figure 1 show that all relationships are between variables self-efficacy has a positive and significant effect on effort, self-efficacy has a positive and significant effect on audit judgment performance, effort has a positive and significant effect on audit judgment performance, and auditor time budget pressure has a positive and significant effect on the relationship between effort and audit judgment performancesignificant with p<0.01. More specifically, the results of testing the hypothesis in this study can be seen in Figure 1 below:



SEEF = Self-Efficacy; EFFO = Effort (Effort);
AJPE = Audit Judgment Performance; TAWA = Auditor Time Budget Pressure
APC=0.385, P<0.001
ARS=0.432, P<0.001
AARS=0.416, P<0.001
AVIF=2.342, Good if < 5
AFVIF=2.076, Good if < 3.3
GoF=0.563, small >= 0.1, medium >= 0.25, large >= 0.36
Source: PLS 4.0 Warp Outputs

Figure 1 Research Results Model
Source: PLS 4.0 Outputs

RESULT AND DISCUSSION

Table 2. Research Results

Hypothesis	Statement	Results
H1	Self Efficacypositive effect on Effort	Supported
H2	Self Efficacypositive effect on Audit Judgment Performance	Supported
H3	effortpositive effect on Audit Judgment Performance	Supported
H4	Auditor Time Budget Pressure affects the relationship between Effort and Audit Judgment Performance	Supported

Source: Primary data processed (2015)

Testing the first hypothesis shows an estimated value of 0.80 and p<0.01. Based on the test results, it was found that self-efficacy has a positive and significant effect on effort. This result is in line withstudies Stajkovic and Luthans (1998a);Alexander, et al. (2012) which states that auditors who have self-efficacy will exert sufficient effort to produce good audit judgment performance. That is, an auditor who has a high level of self-efficacy will also use more effort.

Alexander, et al. (2012) conducted research on 65 senior and junior KAP Pekan Baru and Padang auditors, using the PLS method. The variables used are accountability, self-efficacy, effort, and audit judgment performance. The results of the study prove that self-efficacy is positively related to audit judgment performance. Lai and Chen (2012) who conducted research with 616 respondents also found results that self-efficacy has a positive effect on performance and job satisfaction. Study Alexander, et al. (2012) and Lai and Chen (2012) This supports the acceptance of the proposed 2nd hypothesis. The test results show an estimated value of 0.31, probability <0.01 using a p=0.05 limit, so self-efficacy is proven to have a positive and significant effect on audit judgment performance.

The results of testing the third hypothesis show the value of the regression coefficient of0.21, p<0.01.With a significance level =0.05,it can be concluded that effort has a positive effect on audit judgment performance, H2 is accepted. Regarding the results of the second hypothesis, these results are in accordance with the results of the study Arifuddin (2012);Alexander, et al. (2012);Lai and Chen (2012) which states that effort has a positive effect on performance and job satisfaction.

According to previous research, auditors are prone to terminating audit procedures prematurely due to time constraints. According to the findings of Wagoner and Cashell (1991), 48% of respondents agree that time pressure has a negative impact on auditor performance, and 31% agree that excessive time pressure will cause the auditor to stop the audit procedure. Arnold, et al. (2000) found that the percentage of errors in conducting an audit would be greater under conditions of time pressure, which is equal to 32%, greater than under normal conditions which amounted to 24.8%. Study Alderman and Deitrick (1982) states that more than 51% of auditors agree that time budget has a significant influence on audit performance. Shapeero, et al. (2005) found that as budgetary tightness increases, the practice of premature termination of audit procedures also increases. This is in line with the results of hypothesis testing which shows that there is an effect of auditor time budget pressure on the relationship between effort and audit judgment performance with an estimate of 0.21 and p <0.01.

The four hypotheses proposed are all based on the same theory, which is the social cognitive theory as a grand theory. According to Robbins (2006) social cognitive theory defines human behavior as the interaction of individual, behavioral, and environmental factors. This theory is closely related to the process of becoming a good person. This theory explains how knowledge (knowledge), personal experience (personal experience), and individual characteristics (personal characteristics) interact during learning. Bandura (1977) defines learning as the process of observing and imitating the behavior and attitude of others as a model. Social cognitive theory or social learning theory will reassure the auditor that he is capable of completing a task. The higher the auditor's self-effectiveness, the more confident the auditor is in his ability to complete a task. Thus, auditors believe that in difficult situations, individuals with low self-efficacy tend to reduce their efforts or give up, whereas individuals with high self-efficacy will try harder to overcome challenges.

CONCLUSION

Based on the data analysis, the practical implications or regulatory policies in this study are: first, the Central BPK RI needs to consider using the auditor's self-efficacy and effort in every audit of the financial statements of ministries/institutions that are the object of the audit entity. Both self-efficacy and effort can improve the audit judgment performance of auditors in Indonesia. Third, the auditor's time budget pressure can be considered in influencing the relationship of effort to audit judgment performance.

Future research can be conducted by delving deeper into the audit judgment test. This is significant because the BPK inspection standard states that the auditor must use his professional judgment in assessing audit-related matters. The more precise the auditor's audit judgment, the more precise the audit results.

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