



# The Influence Of Time Budget Pressure And Locus Of Control On Audit Judgment Of The BPKP Aceh

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## How to Cite :

Susanti, E., Syawalina, F. C., Khaira, F. (2025). The Influence Of Time Budget Pressure And Locus Of Control On Audit Judgment Of The BPKP Aceh. EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 13(1). doi: <https://doi.org/10.37676/ekombis.v13i1>

## ARTICLE HISTORY

Received [09 September 2024]

Revised [08 January 2025]

Accepted [14 January 2025]

## KEYWORDS

Time Budget Pressure, Internal Locus Of Control, External Locus Of Control, Audit Judgment.

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## ABSTRACT

The purpose of this research is to determine the influence of time budget pressure, internal locus of control and external locus of control on audit judgment. This research is quantitative research and uses a questionnaire which is distributed to respondents. The selection of respondents was based on a purposive sampling technique on 58 auditors at the Aceh Financial and Development Supervisory Agency (BPKP) Representative office. The data analysis method used in this research is multiple linear regression analysis. The research results show that Simultaneously the time budget pressure, internal locus of control and external locus of control abilities influence the audit judgment. Furthermore the results of partial hypothesis testing show that the time budget pressure has a positive abilities influence on audit judgment, internal locus of control has a negative abilities influence on audit judgment, external locus of control has a positive abilities influence on audit judgment.

## INTRODUCTION

The Financial and Development Supervisory Agency or BPKP is an Indonesian non-ministerial government institution that carries out government duties in the field of financial and development supervision in the form of audits, consultations, assistance, evaluation, corruption and corruption eradication as well as supervision education and training in accordance with applicable regulations.

The results of financial and development supervision are reported to the president as head of government as consideration for determining policies in running the government and fulfilling its accountability obligations. The results of BPKP supervision are also needed by other government administrators, including provincial and district/city governments, in achieving and improving the performance of the agencies they lead. The situational factor in this research is time budget pressure.

Time budget pressure from management (Time Budget Pressure) is the main factor that can reduce audit quality and auditor performance (Willett and Page in Silaban 2009). Improper allocation of audit time can result in behavior that threatens audit quality.

There are cases of delays related to the results of audits carried out by auditors. One of the cases related to time budget pressure is the corruption audit case of DKP Aceh's fish seed procurement. The audit team from the Aceh Province Representative BPKP, in a report published by the Aceh Journal National Network (2022), stated that the Aceh Financial and Development Supervisory Agency (BPKP) was considered slow in handling alleged corruption cases in the procurement of fish seeds and shrimp fry at the Maritime Affairs and Fisheries Service (DKP) Aceh, is still waiting for the results of the review or review of the Central BPKP quality assurance process for the procurement audit whose funds used the 2021 budget amounting to IDR 719.3 million, this case is one of the reasons why time pressure influences the audit judgment carried out by the auditor.

The behavior of decreasing audit quality carried out by an auditor is caused, among other things, by the auditor's individual characteristics. The individual auditor characteristic tested in this study is locus of control. Locus of control is the level of belief a person has about the extent to which they determine their own destiny (Robbins, 2008: 138). Locus of control consists of internal locus of control and external locus of control. Daft (2011: 300) states that individuals with an internal locus of control are individuals who believe that the actions they take influence what happens to them, while individuals with an external locus of control are individuals who believe that the events that happen to them are controlled by forces. external, such as chance or luck.

## LITERATURE REVIEW

### Understanding Auditing

Auditing in a broad sense means evaluation of an organization, system, process or product. This audit is carried out by a competent, objective and impartial party, called an auditor. Apart from that, Mulyadi (2014:9) explains that audit is a systematic process for obtaining and evaluating evidence objectively regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements and predetermined criteria, as well as delivery of results to interested users.

### Auditing Objectives

According to SA 200 IAPI, (2019), the purpose of an audit is to increase the level of confidence of the intended users of financial statements. This is achieved through the statement of an opinion by the auditor on whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework. In this general purpose framework, the opinion is about whether the financial statements are presented fairly, in accordance with ISAs and relevant ethical provisions enabling the auditor to formulate an opinion.

### Audit Type

According to Mulyadi (2014:30-32) auditing is classified into three, namely:

#### 1. Financial Statement Audit

A financial statement audit is an audit carried out by an independent auditor on the financial statements presented by his client to express an opinion regarding the fairness of the financial statements. In this financial report audit, the independent auditor assesses the fairness of the financial statements on the basis of their conformity with generally accepted accounting principles.

## 2. Compliance Audit

A compliance audit is an audit whose aim is to determine whether the auditee complies with certain conditions or regulations. The results of compliance audits are generally reported to the authorities who make the criteria. Compliance audits are often found in government.

## 3. Operational Audit

Operational audit is a systematic review of an organization's activities, or parts thereof, in relation to specific objectives. The party that requires an operational audit is management or a third party. The results of operational audits are submitted to the party requesting the audit.

### **Audit Judgment**

According to Arens, (2016:67) audit judgment is the auditor's personal opinion in dealing with information relating to the audit responsibilities and risks that the auditor will face, and this influences the auditor's final opinion on the audited entity's financial statements and other types of financial reports on objects, events, and the formation of ideas or thoughts from the environment or other types of phenomena or personal considerations. An auditor's personal judgment can be influenced by several personal behavioral factors.

According to Mulyadi, (2017:3) audit judgment is the auditor's policy in determining an opinion on an audit result which refers to the formation of an idea, opinion or estimate about an object, event, situation or other type of event. According to Agoes, (2018) audit judgment is the auditor's consideration of materiality, the level of audit risk, and the form of business continuity based on considering the results of procedures carried out in planning, collecting audit evidence for various audit purposes, and completing the audit process, whether the overall situation or event can be identified.

### **Audit Judgment Process**

According to Mulyadi (2010:96), the audit judgment process requires four stages in the audit process of financial reports, namely:

#### 1. Acceptance of the Engagement

When an auditor accepts an audit engagement, he must carry out audit judgment before making a decision to accept or not accept the audit engagement.

#### 2. Audit Planning

Audit planning is carried out to determine the audit procedures that will be carried out.

#### 3. Implementation

Implementation of audit tests in relation to financial reports.

#### 4. Audit Reporting

This reporting aims to communicate audit results including recommendations given to various interested parties.

### **Audit Judgment Indicators**

According to Pratama (2020:17), audit judgment indicators are:

1. Judgment regarding audit sample selection. Sample selection was carried out based on certain criteria so that the sample was representative.
2. Judgment regarding the confirmation letter. One way to obtain audit evidence is to send confirmation letters to parties who have economic relationships with the client.
3. Judgment regarding material misstatements. Auditors are required to be able to identify whether there is a material misstatement or whether it is intentional.

### **Time Budget Pressure**

The time budget according to Whittington and Pany (2007:2014) in (ely, 2012) is an estimate of the time needed to carry out each step of each audit. According to Dezoort and Lord

(1997), audit budget pressure has an impact on the attitudes and behavior of public accountants who are conducting audits. Yuniarti (2020) provides the opinion that time budget pressure can result in auditors' deviant behavior, which can have serious implications for audit quality, ethics and auditor welfare. The functional type is the auditor's behavior to work better and make the best use of time.

### Time Budget Pressure Indicator

According to Pratama (2020:17), Time Budget Pressure Indicator are:

1. Auditor's understanding of the Time Budget  
Before carrying out an audit assignment, an auditor must know for sure about the time budget that has been agreed upon by the manager and the client.
2. Auditor's Responsibility for the Time Budget  
In implementing the time budget, an auditor must know the responsibilities that must be completed and the targets that must be achieved and is responsible for ensuring that the audit process runs efficiently.
3. Performance assessment carried out by superiors  
Time budget is a tool for managers to measure the performance of an auditor.
4. Determination of Auditor Fees  
Determining fees puts pressure on an auditor. Special provisions are needed that regulate the determination of fees so that they do not have a negative impact on the provision of opinions in audit reports.

### Locus Of Control

Locus of control is the level of belief a person has that they are the determinants of their own destiny (Robbins, 2008: 138). Locus of control consists of internal locus of control and external locus of control. Robbins (2008:138) states that individuals with an internal locus of control are individuals who believe that they are in control of what happens to them, while individuals with an external locus of control are individuals who believe that whatever happens to them is controlled by power, external, such as chance or luck

## METHODS

### Research Design

This type of research is quantitative research, namely methods for testing certain theories by examining the relationships between variables. These variables are measured so that data consisting of numbers can be analyzed based on statistical procedures (Creswell, 2012: 5). The data analysis technique used in this research is multiple linear regression. When analyzing data, researchers used statistical product and service solutions (SPSS) version 25.0.

The data analysis can be formulated with the equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Information:

Y	=	Audit judgment
$\alpha$	=	Constanta
$\beta_1, \beta_2, \beta_3$	=	Regression coefficient
X1	=	Time Budget Pressure
X2	=	Locus of Control internal
X3	=	Locus of Control eksternal
$\epsilon$	=	Error Term

This research uses a census method where all of the population in this study were all employees with auditor at the Aceh BPKP Representative, totaling 58 people. This population can be seen in table 1 below:

**Table 1 Research Population**

No	Criteria Auditors	Jumlah
1	Middle Auditor	13
2	Young Auditor	19
3	First Auditor	8
4	Supervisory Auditor	2
5	Advanced Auditor	4
6	Skilled Auditor	12
<b>Total observation Population</b>		<b>58</b>

## RESULTS

### Hypothesis Testing Results

Hypothesis testing in this research was carried out using multiple linear regression analysis. The following are the results of multiple linear regression analysis which are presented in the table below:

**Table 2 Results Of Miltiple Linear Regression Analysis Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	29,294	17,167		1,706	,094
<i>Time Budget Pressure (X<sub>1</sub>)</i>	1,177	,351	,382	3,352	,001
<i>Locus of Control Internal (X<sub>2</sub>)</i>	-,919	,383	-,279	-2,402	,020
<i>Locus of Control Eksternal (X<sub>3</sub>)</i>	,452	,173	,303	2,616	,012
a. Dependent Variabel: Y					

Source: PSS V.25 Processeds Results, 2024

From the results of multiple linear regression in Table 2 , the regression equation is as follows:

$$Y = 29,294 + 1,177 X_1 - 0,919 X_2 + 0,452 X_3 + e$$

Based on the results of the linear regression equation, it can be seen that:

1. The constant ( $\alpha$ ) has a value of 29.294, this can be interpreted that if the variables time budget pressure (X<sub>1</sub>), internal locus of control (X<sub>2</sub>), external locus of control (X<sub>3</sub>) are

considered constant and have a value of zero (0), then the variable Audit Judgment (Y) will be 29,294.

2. The regression coefficient for time budget pressure (X1) is 1.177, this means that if other variables remain constant and time budget pressure increases by one, there will be an increase in Audit Judgment of 1.177.
3. The internal locus of control regression coefficient (X2) is -0.919, this means that if other variables remain constant and the internal locus of control increases by one, then there will be a decrease in Audit Judgment of 0.919.
4. The external locus of control regression coefficient (X3) is 0.452, this means that if other variables remain constant and the external locus of control increases by one, there will be an increase in Audit Judgment of 0.452

The results of the determination test from this research can be seen in the following table:

**Tabel 3 Coefficient Of Determination Test Results  
Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,594 <sup>a</sup>	,353	,304	6,1444

a. Predictors: (Constant), X1, X2, X3

b. Dependent Variable: Y

Source: PSS V.25 Processeds Results, 2024

Based on the table 3, it is found that R Square value is .353 or 35.30%. Which means that the percentage influence of the variables time budget pressure, internal locus of control and external locus of control is 35.30%. Meanwhile, the remaining 64.70% is influenced or explained by other variables not included in this research model.

## DISCUSSION

### The Simultaneous Influence Of Time Budget Pressure, Internal Locus Of Control And External Locus Of Control On Audit Judgment

Time budget pressure, internal locus of control and external locus of control simultaneously influence audit judgment. The results of this research provide empirical support for attribution theory. Attribution theory studies the process of how someone interprets an event, the reasons or reasons for their behavior (Suartana, 2010).

Internal locus of control and external locus of control are internal factors, while time budget pressure is an external factor. It can be concluded that the causes of audit judgment consist of internal factors, namely factors that exist within the auditor in the form of internal locus of control and external locus of control and also consist of external factors, namely factors that exist outside the auditor in the form of time budget pressure.

### The Influence of Time Budget Pressure on Audit Judgment

Time budget pressure has a positive effect on audit judgment. This shows that the higher the time budget pressure felt by the auditor, the auditor tends to increase audit judgment. Ikhsan and Ishak (2005) stated that one of the reasons often cited for poor performance is due to time budget pressure.

The results of this research provide empirical support for attribution theory. Attribution theory studies the process of how someone interprets an event, the reasons or reasons for their

behavior (Suartana, 2010). The existence of time budget pressure can make auditors stressed in carrying out their duties, causing auditors to overcome this time budget pressure by carrying out audit judgment.

### **The Influence Of Internal Locus Of Control On Audit Judgment**

Internal locus of control has a negative effect on audit judgment. This shows that the higher the auditor's internal locus of control, the less likely the auditor is to carry out audit judgment. Daft (2011) states that individuals with an internal locus of control place the main responsibility in their own hands, their own actions greatly influence what happens to them. The results of this study provide empirical support for attribution theory. Attribution theory studies the process of how someone interprets an event, the reasons or reasons for their behavior (Suartana, 2010).

Auditors with an internal locus of control feel that what happens in their lives is caused by their own efforts and place responsibility for events in their lives on themselves, therefore auditors with an internal locus of control have a low tolerance for accepting audit judgment.

### **The Influence Of External Locus Of Control On Audit Judgment**

External locus of control has a positive effect on audit judgment. This shows that the higher the auditor's external locus of control, the greater the likelihood that the auditor will exercise judgment. Daft (2011:300) states that individuals with an external locus of control place primary responsibility on external forces, events in their lives due to chance, luck, other people and events.

The results of this study provide empirical support for attribution theory. Attribution theory studies the process of how someone interprets an event, the reasons or reasons for their behavior (Suartana, 2010). Auditors with an external locus of control believe that forces outside themselves have control over their performance, and place responsibility for events in their lives on external forces, therefore auditors with an external locus of control tend to accept audit judgment compared to auditors with an internal locus of control.

## **CONCLUSION**

Based on the results of hypothesis testing which was tested using multiple linear regression tests, it can be concluded as follows:

1. Time budget pressure, internal locus of control and external locus of control simultaneously influence audit judgment.
2. Time budget pressure partially has a positive effect on audit judgment.
3. Internal locus of control partially has a negative effect on audit judgment.
4. External locus of control partially has a positive effect on audit judgment.

## **SUGGESTION**

The results of this research have several limitations, including that in this research the measurement of the influence Audit judgment is only based on the ability of the time budget pressure and locus of control variables. It is hoped that in future research it can add other variables outside this research such as professional commitment, position and turnover intention. Apart from that, the R-Square value obtained is still relatively low, which indicates that there is still the influence of other factors that can influence it.

## **CONCLUSION**

Based on the results of research conducted at UD. Meto on the influence of product design and process design on product quality, it can be concluded that:

1. From the results of the research instrument test, it can be concluded that there is an influence of product design and process design on product quality at UD. Meto so that the hypothesis in this study is accepted.
2. From the results of the calculations and tests of the instruments used in the study, namely:
  - a. The validity test of variables X1, X2 and Y is declared valid, where the calculated r result is greater than the r table, which is 361.
  - b. Reliability test of variable X is  $0.642 > 0.60$ , so that from the results of the reliability test of variable X whose alpha coefficient value is 0.691 it is declared reliable. Variable Y is  $0.724 > 0.60$ , so that from the results of the reliability test of variable Y whose alpha coefficient value is 0.724 it is declared reliable.
  - c. The correlation coefficient above, (rxy) item number 1 is obtained at 0.999% and for N = 30 at a significance level of  $\alpha = 5\%$ , the data obtained rtable = 0.361. By referring to the valid invalid criteria, item number 1 in the questionnaire with rxy of  $0.999 > 0.361$  is concluded to be valid.
  - d. Based on a simple linear regression test, the Significance (Sig.) Shows whether the coefficient of each independent variable is significant or not. In this case, product design and process design are both significant at a significance level of 0.05.
3. Product design has a significant influence on product quality at UD. Meto. This is reinforced by the T-statistic value of 3.058 and the P-value (Sig.) Of 0.005 which is smaller than alpha (0.05). Therefore, improving product design can be an effective strategy to improve product quality.
4. Process Design also has a significant influence on product quality at UD. Meto. The T-statistic value of 3.413 and the P-value (Sig.) of 0.002 indicate that process design plays an important role in shaping product quality. Therefore, process design planning and strategy can improve the level of product quality. 5. Together, Product Design and Process Design have a positive and significant influence on Product Quality at UD. Meto. The results of the F-Statistic test of 37.769 and the P-value (Sig.) of 0.000 indicate that the combination of product design and process design has a greater impact on product quality.

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