

The Effect of Time Pressure, Work Stress and Professionalism on Auditor Performance

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ABSTRACT

This study examines the effect of time pressure, work stress, and professionalism on auditor performance at the Inspectorate of Bengkulu Province, drawing on attribution theory. Using a quantitative causal-comparative design, primary data were collected from all 55 auditors through saturation sampling, yielding 46 valid responses. Variables were measured with validated 5-point Likert instruments and analyzed using multiple linear regression, following validity, reliability, and classical assumption testing. The regression model was statistically fit, explaining 51.6% of the variance in auditor performance. Results show that time pressure and professionalism significantly and positively affect performance, while work stress has a significant negative effect. These findings imply that regional Inspectorates should manage auditors' workload and strengthen professionalism through training to sustain optimal performance

INTRODUCTION

Indonesia's public sector continues to face accusations of nepotism, corruption, collusion, and inefficient use of state resources, as reflected in frequent media coverage of corruption cases. These recurring cases indicate weaknesses in the quality of government audits. Legislators, the executive, and the public are keen to know whether public services have been carried out efficiently, effectively, and in accordance with prevailing laws, and auditors are a key pillar in fulfilling the government's accountability to the public (Aurani & Ariani, 2022; Cibu, 2022). The Provincial and Regency/City Inspectorates are mandated under Article 4 of Minister of Home Affairs Regulation No. 64 of 2007 to plan, formulate policy for, and carry out supervision, including audits, of regional government administration.

An auditor's performance is the outcome of the audit tasks completed within a certain period, and it becomes a key concern for both clients and the public in assessing audit results (Fatinah et al., 2022; Cibu, 2022). A recent case involving an Inspectorate auditor in South Bengkulu Regency, in which an auditor was alleged to have accepted bribes related to a village official's official travel audit (Rio, 2022), illustrates that the professionalism of auditors in the field can still be low, underscoring the importance of examining the factors that shape auditor performance.

Given the empirical case described above and the inconsistent findings of previous studies discussed in the following literature review, this study aims to examine and provide empirical evidence on the effect of time pressure, work stress, and professionalism on the performance of auditors at the Inspectorate of Bengkulu Province.

LITERATURE REVIEW

Attribution Theory

This study is grounded in attribution theory (Heider, 1958), which explains that individual behavior is determined by a combination of internal and external forces. In this study, professionalism is treated as an internal attribution, while time pressure and work stress are treated as external attributions that can shape an auditor's functional or dysfunctional behavior and, in turn, performance.

Time Pressure and Auditor Performance

Time pressure is a constraint arising from the limited time given to auditors to complete an audit assignment (Fatinah et al., 2022); it can improve performance by pushing auditors toward more efficient use of time, but excessive time pressure can also encourage dysfunctional behavior such as reducing audit procedures or gathering insufficient evidence (Pujiastuti & Subkhan, 2024). Prior studies on time pressure report mixed results: Fatinah et al. (2022) and Pujiastuti and Subkhan (2024) found a significant positive effect on auditor performance, while Hakim and Fachriyah (2023) found a negative but statistically insignificant effect, reflecting continued inconsistency in the literature.

H1: Time pressure has a significant positive effect on auditor performance.

Work Stress and Auditor Performance

Work stress, as an external attribution, arises when what a person expects does not match reality, creating pressure in daily work (Kumala & Maksum, 2023). Kumala and Maksum (2023) confirmed that work stress significantly affects auditor performance, underscoring the importance of examining this relationship among government auditors as well.

H2: Work stress has a significant negative effect on auditor performance.

Professionalism and Auditor Performance

Professionalism, as an internal attribution, refers to an auditor's possession of a level of skill commonly expected of auditors, applied with due care (Aurani & Ariani, 2022). Wahyu et al. (2022) and Aurani and Ariani (2022) found that professionalism positively affects auditor performance, while Hasmi and Sarina (2023) found no significant effect.

H3: Professionalism has a significant positive effect on auditor performance.

This research builds on Pujiastuti and Subkhan (2024), who examined the effect of role stress, time budget pressure, and professionalism on auditor performance, but differs by focusing specifically on time pressure, work stress, and professionalism as jointly modelled predictors, following Wahyu et al. (2022) and Aurani and Ariani (2022), and by focusing on auditors at the Inspectorate of Bengkulu Province rather than auditors at public accounting firms.

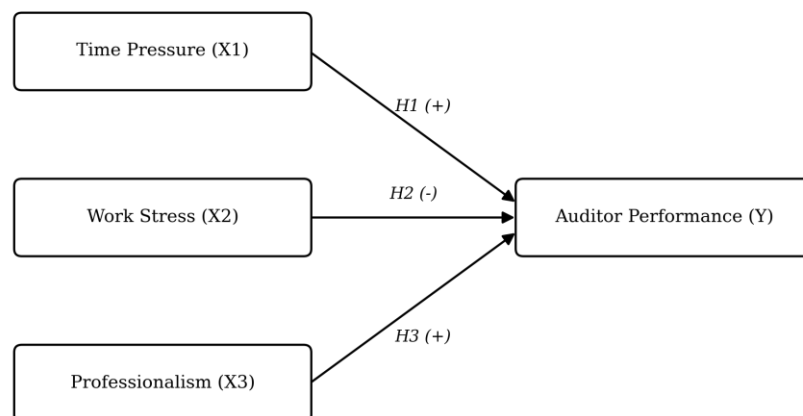


Figure 1. Conceptual Framework

METHODOLOGY

This study uses a quantitative, causal-comparative approach based on a survey method, aimed at determining whether cause-and-effect relationships exist among the variables studied. The independent variables are time pressure (X1), work stress (X2), and professionalism (X3), while the dependent variable is auditor performance (Y). All variables were measured on a 5-point Likert scale (1 = never to 5 = always). Time pressure was measured with 5 items adapted from Fatinah et al. (2022); work stress with 7 items adapted from Kumala and Maksum (2023); professionalism with 10 items adapted from Aurani and Ariani (2022);

and auditor performance with 10 items adapted from Fatinah et al. (2022), covering quality, quantity, timeliness, and teamwork.

The population of this study consists of all 55 auditors working at the Inspectorate of Bengkulu Province. A saturation sampling (census) technique was used, in which the entire population is used as the sample. Of the 55 questionnaires distributed and returned, 46 (83.64%) were completely filled in and usable for analysis; 9 were excluded due to incomplete respondent identity data. Primary data were collected by directly distributing questionnaires to respondents between 9 June and 4 July 2022.

Data were analyzed with SPSS version 28.0.1.1 for Windows. Descriptive statistics (mean, standard deviation, theoretical and actual range) were used to describe each variable. Instrument quality was assessed with a validity test using Confirmatory Factor Analysis, requiring a Kaiser-Meyer-Olkin Measure of Sampling Adequacy (KMO MSA) greater than 0.50, and a reliability test using Cronbach's alpha, with a threshold of 0.70, consistent with common practice in recent auditor performance studies (e.g., Fatinah et al., 2022). Classical assumption tests included the One-Sample Kolmogorov-Smirnov test for normality (data considered normal if Asymp. Sig. (2-tailed) > 0.05), a tolerance/VIF test for multicollinearity (no multicollinearity if tolerance > 0.1 and VIF < 10), and the Glejser test for heteroscedasticity (no heteroscedasticity if significance > 0.05).

Hypotheses were tested using multiple linear regression analysis with the equation $Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e$, where Y is auditor performance, α is the constant, b_1 – b_3 are the regression coefficients of time pressure, work stress, and professionalism respectively, and e is the error term. Model fit was assessed with the F test, explanatory power with the adjusted coefficient of determination (Adjusted R^2), and the significance of each independent variable's effect with the t test, at a significance level of $\alpha = 0.05$.

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e \dots\dots\dots (1)$$

RESEARCH RESULT

Questionnaire Distribution

Of the 55 questionnaires distributed to auditors at the Inspectorate of Bengkulu Province, all 55 (100%) were returned. Nine questionnaires (16.36%) were excluded because respondent identity data were incomplete, leaving 46 questionnaires (83.64%) that were fully completed and usable for analysis, as summarized in Table 1.

Table 1. Questionnaire Distribution

Description	Amount	Percentage
Total questionnaires distributed	55	100%
Total questionnaires returned	55	100%
Total incomplete questionnaires	9	16.36%
Total questionnaires usable for analysis	46	83.64%

Source: Primary data processed, 2022.

Respondent Profile

The profile of the 46 respondents, based on age, gender, education, position, and length of work, is presented in Table 2.

Table 2. Respondent Profile

Category	Criteria	Frequency	Percentage (%)
Age	20–30 years	7	15.2
Age	31–40 years	23	50.0
Age	> 40 years	16	34.8
Age	Total	46	100
Gender	Male	22	47.8
Gender	Female	24	52.2
Gender	Total	46	100
Education	Bachelor's (S1)	36	78.3
Education	Master's (S2)	10	21.7
Education	Total	46	100
Position	Junior Auditor	10	21.7
Position	Associate Auditor	23	50.0
Position	Senior Auditor	13	28.3
Position	Total	46	100
Work Experience	< 5 years	2	4.3
Work Experience	5–10 years	15	32.7
Work Experience	> 10 years	29	63.0
Work Experience	Total	46	100

Source: Primary data processed, 2022.

Half of the respondents (50%) were between 31 and 40 years old, and the proportion of male (47.8%) and female (52.2%) auditors was fairly balanced. Most respondents held a bachelor's degree (78.3%), and the majority (63%) had more than 10 years of work experience, indicating that the auditors at the Inspectorate of Bengkulu Province are, on average, well-experienced professionals.

Descriptive Statistics

Descriptive statistics for each variable, including the theoretical range, actual range, mean, and standard deviation, are presented in Table 3.

Table 3. Descriptive Statistics

Variable	N	Theo. Min	Theo. Max	Actual Min	Actual Max	Mean	Std. Dev.
Auditor Performance	46	10	50	26	49	42.83	5.425
Time Pressure	46	5	25	12	25	18.70	3.366

Work Stress	46	7	35	20	35	28.04	4.120
Professionalism	46	10	50	32	50	42.37	4.518

Source: Primary data processed, 2022.

The actual mean scores of all four variables exceeded their theoretical means: auditor performance (actual mean 42.83 vs. theoretical mean 30), time pressure (18.70 vs. 15), work stress (28.04 vs. 21), and professionalism (42.37 vs. 30). This indicates that respondents generally rated their auditor performance, time pressure management, and professionalism positively, while also reporting a relatively high level of work stress. The standard deviation of each variable was smaller than its mean, indicating low variability in the responses.

Validity Test

Instrument validity was tested using Confirmatory Factor Analysis (CFA). The Kaiser-Meyer-Olkin Measure of Sampling Adequacy (KMO MSA) must exceed 0.50 for factor analysis to be appropriate. Summary results are presented in Table 4.

Table 4. Validity Test Results (Summary)

Variable	Number of Items	KMO MSA	Sig.	Item Correlation Range	Description
Time Pressure	5	0.745	0.000	0.701 – 0.811	Valid
Work Stress	7	0.657	0.000	0.547 – 0.840	Valid
Professionalism	10	0.795	0.000	0.731 – 0.938	Valid
Auditor Performance	10	0.790	0.000	0.744 – 0.893	Valid

Source: Primary data processed, 2022.

All items showed a KMO value above 0.50 and a significance of 0.000 for every variable, with item correlations ranging from 0.547 to 0.938. This confirms that all research instruments were valid and could be used for further analysis.

Reliability Test

Reliability was tested using Cronbach's alpha (α), with an instrument considered reliable if Cronbach's alpha exceeds 0.70. Results are shown in Table 5.

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Description
Auditor Performance	0.930	Reliable
Time Pressure	0.830	Reliable
Work Stress	0.822	Reliable
Professionalism	0.903	Reliable

Source: Primary data processed, 2022.

All variables recorded a Cronbach's alpha above 0.70, ranging from 0.822 to 0.930, indicating that all research instruments were reliable.

Classical Assumption Tests

Normality was tested using the One-Sample Kolmogorov-Smirnov test, with residuals considered normally distributed if the Asymp. Sig. (2-tailed) exceeds 0.05, as shown in Table 6.

Table 6. Normality Test Results

Asymp. Sig. (2-tailed)	Description
0.176	Normal

Source: Primary data processed, 2022.

The unstandardized residual has an Asymp. Sig. (2-tailed) value of 0.176, which is greater than 0.05, meaning the data used in this study are normally distributed.

Multicollinearity was tested using the Tolerance Value and Variance Inflation Factor (VIF). A regression model is free of multicollinearity if tolerance > 0.1 and $VIF < 10$, as shown in Table 7.

Table 7. Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Time Pressure	0.971	1.030	No Multicollinearity
Work Stress	0.702	1.424	No Multicollinearity
Professionalism	0.696	1.438	No Multicollinearity

Source: Primary data processed, 2022.

The tolerance values for time pressure (0.971), work stress (0.702), and professionalism (0.696) all exceed 0.1, and the VIF values (1.030, 1.424, and 1.438, respectively) are all below 10, indicating that no multicollinearity occurs among the independent variables.

Heteroscedasticity was tested using the Glejser test, in which the independent variables are regressed against the absolute value of the residuals. A regression model is free of heteroscedasticity if the significance of each independent variable exceeds 0.05, as shown in Table 8.

Table 8. Heteroscedasticity Test Results

Variable	Significance	Description
Time Pressure	0.168	Free of Heteroscedasticity
Work Stress	0.103	Free of Heteroscedasticity
Professionalism	0.054	Free of Heteroscedasticity

Source: Primary data processed, 2022.

The significance values for time pressure (0.168), work stress (0.103), and professionalism (0.054) all exceed 0.05, indicating that all independent variables are free of heteroscedasticity.

Hypothesis Testing

Hypotheses were tested using multiple linear regression analysis at a significance level of 0.05. The regression coefficients, model fit, and explanatory power are presented in Table 9.

Table 9. Multiple Regression Results (Dependent Variable: Auditor Performance)

Variable	B	Std. Error	Beta	t	Sig.	Result
(Constant)	20.593	9.961	–	2.067	0.045	–
Time Pressure (X1)	0.476	0.170	0.295	2.805	0.008	H1 supported
Work Stress (X2)	-0.342	0.163	-0.260	-2.099	0.042	H2 supported
Professionalism (X3)	0.541	0.149	0.451	3.624	0.001	H3 supported

$R^2 = 0.548$; *Adjusted R*² = 0.516; $F = 16.996$; $Sig. = 0.000$. Source: Primary data processed, 2022.

Table 9 shows that the overall regression model is statistically fit, as indicated by an F-value of 16.996 with a significance of 0.000 (< 0.05), meaning that time pressure, work stress, and professionalism together significantly predict auditor performance. The Adjusted R^2 of 0.516 indicates that these three independent variables jointly explain 51.6% of the variation in auditor performance, while the remaining 48.4% is explained by factors outside the model, such as audit structure, organizational commitment, or independence. Examined individually through the t test at $\alpha = 0.05$, all three independent variables show a significant partial effect on auditor performance: time pressure ($B = 0.476$; $Sig. = 0.008$) and professionalism ($B = 0.541$; $Sig. = 0.001$) each have a significant positive effect, while work stress ($B = -0.342$; $Sig. = 0.042$) has a significant negative effect. Based on the standardized Beta coefficients, professionalism ($\beta = 0.451$) is the strongest predictor of auditor performance, followed by time pressure ($\beta = 0.295$) and work stress ($\beta = -0.260$), so that H1, H2, and H3 are all supported.

DISCUSSION

Time pressure was found to have a significant positive effect on auditor performance ($\beta = 0.295$; $Sig. = 0.008$), so H1 is supported: the higher the time pressure experienced, the higher the resulting auditor performance. This confirms attribution theory in that situational characteristics in the audit environment shape behavior; time pressure appears to push auditors to manage their audit time more efficiently rather than to cut corners, consistent with Fatinah et al. (2022) and Pujiastuti and Subkhan (2024).

Work stress was found to have a significant negative effect on auditor performance ($\beta = -0.260$; $Sig. = 0.042$), so H2 is supported: the higher the work stress experienced by an auditor, the lower the resulting performance. As an external attribution, elevated work stress – driven by heavy workloads, overtime, and task complexity – can lower productivity, reduce the quality of communication among auditors, and increase absenteeism (Kumala & Maksun, 2023), consistent with Lismawati et al. (2022) and Pujiastuti and Subkhan (2024).

Professionalism was found to have a significant positive effect on auditor performance ($\beta = 0.451$; Sig. = 0.001), so H3 is supported: the higher an auditor's professionalism, the higher the resulting performance. As an internal attribution, professionalism reflects an auditor's skill, integrity, and adherence to a professional code of conduct in completing responsibilities, consistent with the findings of Wahyu et al. (2022), Aurani and Ariani (2022), and Pujiastuti and Subkhan (2024).

CONCLUSIONS AND RECOMMENDATIONS

This study set out to examine the effect of time pressure, work stress, and professionalism on the performance of auditors at the Inspectorate of Bengkulu Province. The results show that time pressure and professionalism have a significant positive effect on auditor performance, while work stress has a significant negative effect. All three hypotheses proposed in this study are supported.

Practically, these findings suggest that the Inspectorate of Bengkulu Province should continue to support auditors' professionalism through seminars and intensive training, since a stronger grasp of audit standards and reporting is likely to translate into higher-quality audit reports. At the same time, attention should be paid to managing auditors' workload so that time pressure remains a constructive rather than an overwhelming source of stress. Theoretically, the results support attribution theory by showing that auditor performance can be attributed to both an internal factor (professionalism) and external, situational factors (time pressure and work stress).

ADVANCED RESEARCH

This study has some limitations: data collection took a relatively long time because many auditors were often out of town, and the findings cannot be generalized beyond the Inspectorate of Bengkulu Province given the limited sample. Future research is encouraged to broaden the research setting and to consider additional variables such as integrity, audit structure, and organizational commitment.

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