IMPACT OF AUDIT TIME PRESSURE ON AUDIT QUALITY

by

Janae' Monét McClam

Dissertation

Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Liberty University, School of Business

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Abstract

This quantitative research correlational study aimed to determine the effects of time budget pressure on the auditor and whether those effects impact audit quality. The study population consisted of active external auditors registered with a certified public accounting (CPA) license, employed by CPA firms, who hold a minimum of a bachelor's degree in accounting, and have at least one year of accounting experience auditing financial statements. The population consisted of 1,072. The sample size was 283 participants, and the number of respondents was 287. This study contains two dependent variables, auditor judgment and audit quality, and one independent variable, time budget pressure. One indicator measures auditor judgment: premature signoffs. Two indicators measure audit quality: underreporting of audit time and an auditor's ability to detect material misstatements. Two indicators measure time budget pressure: incentives and emphasis from management to complete an audit on budget or under budget and time pressure felt. To conduct the study, surveys were distributed using an online survey platform link. Using IBM SPSS statistical data software, the researcher tested the validity and reliability of the collected data and performed a Spearman Rh0 correlational analysis to determine whether there was a statistically significant relationship between the variables. The study concluded that time budget pressure has a negative effect on auditors and negatively impacts audit quality.

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Approvals

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Edward M. Moore, Ph.D., Director of Doctoral Programs	Date

Dedication

I would like to first dedicate this dissertation to God because I know without him, I would never have succeeded. John 15:5 (New International Version) states that whoever remains in me and I in him will bear fruit, because without me you can do nothing. This dissertation is dedicated to my intelligent beautiful, and amazing daughters, Ja'Mya and Dallas. Thank you for being my cheerleaders and always motivating me to be the best version of myself. Thank you both for constantly calling me "Dr. Mom," a constant reminder that failing was not an option. Thank you both for praying, inspiring, and always giving me encouraging words. This dissertation is dedicated to my grandmother, Carolyn Charles, and my mother, Tosha Adams. Thank you both for always instilling the importance of education. Thank you for your love and support that inspired me to achieve this educational goal making me feel that anything was possible. Thank you both for always telling me to "Go for it," no matter the goal. This dissertation is dedicated to my sisters, Tajale and Tara. Tajale, thank you for your constant reminders that I can do anything I put my mind to, and for your constant support throughout this entire program. Thank you for helping with the Ja'Mya and Dallas when I needed a break and for never allowing me to give up. Tara, thank you for reminding me that giving up was not an option and always letting me know how important this achievement would be for Ja'Mya and Dallas. Thank you for never allowing me to downplay my accomplishments. This dissertation is dedicated to my friends and family, that supported me near and far. You have all played a pivotal role in helping me reach this goal.

Acknowledgments

I want to express my gratitude to my Dissertation Chair, Dr. Janet Forney, Committee Chair, Dr. Felicia Olagbemi, and Dr. Edward Moore, Director of Doctoral Programs, for your guidance throughout the program. Thank you all for the positive feedback and guidance needed to help me succeed. Thank you to all my colleagues and classmates who have inspired me and provided guidance to accomplish my goal. I want to express my gratitude to Dr. Cynthia Sneed. Thank you for believing in me and guiding me through my educational journey. You have guided me from undergraduate school to now, and I am forever grateful for that.

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Section 1: Foundation of the Study

The purpose of the study is to address a business problem and determine the effects of time budget pressure on the auditor and whether those effects impact audit quality. In addition, this study will add to existing literature and serve as support for future research studies. This study includes three sections, the Foundation of the study, the Project, and the Application to Professional Practice. The foundation of the study identified the procedures and steps the researcher will use to address the problem and form a sound conclusion and recommendation. In this section, the researcher identified the general problem and its background, the specific problem, purpose statement, research questions, the hypotheses, nature of the study, theoretical framework, definition of terms, assumptions, limitations, and delimitations, the significance of the study followed by the literature review and summary and transition. The items included in this portion of the study will be detailed enough to provide the researcher's solid foundation to address the business problem and form a sound conclusion and recommendation. Section 2 of the research study is the Project. The Project section identified the procedures the researcher implemented to test address the research problem and form a sound conclusion and recommendation. In this section of the proposal, the researcher identified the role of the researcher, the methodology, participants, population and sampling, data collection and organization, data analysis, and concluded with how the reliability and validity of the study was addressed. The items included in this portion provided the researcher with accurate data to form a sound conclusion and recommendation. Section 3 of the research study is the Application to Professional Study identified the overview of the study, presentation of the findings, application to professional practice, recommendation for further study, and reflections.

Background of the Problem

Studying what impact audit time budget pressures have on auditors and audit quality is a significant business problem. Investors, stakeholders, and organizations utilize financial statements to make investment and financial decisions, making it imperative that financial statements are free from material misstatements. Management of organizations always wants reports to look attractive to stakeholders, so there is always suspicion of report manipulation (Ivungu et al., 2019). These suspicions increase the demand for external auditors to monitor, prevent, detect, and report errors due to fraud or errors in financial statements. Major auditing scandals such as Enron and WorldCom have increased the importance of audit quality. Auditors' objectivity and independence are two contributing factors that can increase the quality of an audit (Broberg et al., 2017). These audit scandals have forced audit firms to focus more on meeting the expectations of the market. Unfortunately, to meet the market expectations, audit firms have become more commercial-oriented, forcing the firm to become more market-oriented. To keep up with the market expectations, audit firms have needed to cut costs while remaining efficient (Broberg et al., 2017). As a result of audit firms cutting costs, time budget pressures began to increase for auditors, impacting audit performance and quality (Broberg et al., 2017). Accounting firms provide accounting services to firms, and the accountant provides accounting and auditing services for prospective clients. Time budget pressure occurs when an accounting firm does not allocate enough hours for an auditor to complete audit procedures (Sitepu et al., 2020). Since it is difficult to measure the quality of an audit, this research study will show the impact that time budget pressures have on auditors. Aswar et al. (2021) stated that objective audit professionals must perform an audit to ensure the fairness of financial statements and the absence of material misstatements. Since audit time budget pressure impacts an auditor's ability to detect

misstatements, the quality of the audit is impacted. Current literature indicates that one way to hinder dysfunctional auditor behavior while dealing with audit time pressures is to increase training activities for auditors (Svanstrom, 2016). This forms the background of the problem. This study extends current literature on how audit time budget pressures imposed by audit management negatively affect auditors and how those effects negatively impact audit quality.

Problem Statement

The general problem addressed in this study is the failure of audit management firms to recognize the negative impact of time budget pressures on auditors to complete an audit, resulting in decreased quality of audit results. According to Hussin et al. (2017), time budget pressure has the potential to have a negative influence on an auditor's judgment process to report the audit findings, resulting in the auditor issuing an inappropriate audit opinion. According to Al-Qatamin (2020), if management were to minimize audit time pressures, auditors could conduct audits more efficiently and effectively, resulting in improved audit quality. According to Amiruddin (2019), time budget pressure reduces the efficiency and effectiveness of an audit, resulting in reduced audit quality. The specific problem addressed is the possible failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on auditors in public accounting firms in the Southern Region to complete an audit resulting in potential decreased quality of audit results.

Purpose Statement

The purpose of this fixed design method in a correlational study added to the current literature and determined the impact of time budget pressure on audit quality. This research study examined the effects of time budget pressure that audit management imposes on auditors. In addition to examining the effects of time budget pressure, the effects on auditor and audit quality

were measured for correlation. The specific problem addressed is the potential failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on auditors in public accounting firms in the Southern Region to complete an audit resulting in potential decreased quality of audit results.

Research Questions

The three selected quantitative research questions allowed the researcher to address both the general and specific problems. The research questions were designed to establish relationships between each variable. The research questions were designed to allow the researcher to discover in-depth answers and determine the relationship between management of accounting firms and decreased audit quality, time budget pressures and how it affects auditor judgment, and how the effects of the audit time pressure impact audit quality. At the conclusion of each research question, the researcher concluded the impact audit time budget pressure had on auditors and whether those effects impacted audit quality.

RQ1: What is the relationship between the actions of the management of accounting firms and their contribution to decreased audit quality?

RQ2: What is the relationship between time budget pressures placed on auditors and auditor judgment while completing the audit?

RQ3: What is the relationship between time budget pressures placed on auditors and audit quality?

The first research question is focused on the relationship between two known variables, management of accounting firms and audit quality. First, the researcher determined if management's actions contributed to decreased audit quality. Secondly, the researcher analyzed

how each variable affects the other. Finally, the researcher determined if there is a relationship between management's actions and decreased audit quality.

The second research question focused on the relationship between two known variables, time budget pressures, and auditor judgment while completing an audit. First, the researcher determined if time budget pressures placed on auditors affected auditor judgment. Secondly, the researcher analyzed to understand how each variable affects the other. Finally, the researcher determined the relationship between time budget pressures placed on auditors and how it affected auditor judgment.

The third research question is focused on the relationship between two known variables, time budget pressures placed on auditors and audit quality. First, the researcher determined if time budget pressures placed on auditors affect audit quality. Second, the researcher analyzed to understand how each variable affects the other. Finally, the researcher determined the relationship between time budget pressures placed on auditors and audit quality.

Hypotheses

H1o: There is no statistically significant relationship between actions of management of accounting firms and their contribution to decreased audit quality.

Alternative H1a. There is a statistically significant relationship between actions of management of accounting firms and their contribution to decreased audit quality.

Relationship to Research Questions – H1 addresses RQ1 by determining whether there is a relationship between actions of management of accounting firms and their contribution to decreased audit quality.

Variables included – H1 includes actions of management of accounting firms on a 1-5 (1 – strongly disagree, 2- disagree, 3 – neutral, 4 – agree, 5 – strongly agree) Likert scale with audit quality as the absolute value.

H2o: There is no statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit.

Alternative H2a. There is a statistically significant relationship between time budget pressures placed on auditor judgment while completing the audit.

Relationship to Research Questions – H2 addresses RQ2 by determining whether there is a relationship between time budget pressures placed on auditors and auditor judgment while completing the audit.

Variables included – H2 includes time budget pressures placed on a 1-5 (1 – strongly disagree, 2- disagree, 3 – neutral, 4 – agree, 5 – strongly agree) Likert scale with auditor judgment as the absolute value.

H3o: There is no relationship between time budget pressures placed on auditors and audit quality.

Alternative H3a. There is a statistically significant relationship between time budget pressures placed on auditors and audit quality.

Variables included – H3 includes time budget pressures placed on auditors on a 1-5 (1 – strongly disagree, 2- disagree, 3 – neutral, 4 – agree, 5 – strongly agree) Likert scale with audit quality as the absolute value.

Nature of the Study

The nature of a research study is essential because it explains how the research is being conducted. The nature of the research study consists of several parts: the research paradigm,

research design, and the research method. Determining the nature of a study can be difficult for scholars because it requires the scholar to analyze each part to ensure it applies to the research they are conducting. Furthermore, using the wrong paradigm, design, and method can prevent the researcher from adequately addressing the problem and research questions making the research incomplete. The following section will discuss research paradigms, designs, and methods commonly used and identify the paradigm, design, and method selected for this study.

Discussion of Research Paradigms

The research paradigm is the worldview of the researcher that is brought to the study. Rehman and Alharthi (2016) stated that the research paradigm is how the researcher understands the reality of the world and studies. When deciding the research paradigm, the researcher is guided by the necessities and requirements of his or her study. When conducting research, there are several research paradigms to choose from. Three primary research paradigms are positivism, post-positivism, and constructivism. "The positivism position is concerned with uncovering truth and presenting it by empirical means" (Antwi & Hamza, 2015, p. 218). Positivist research is objective and free from bias. Positivism is a problem-solving theory that does not include human feelings or any subjective data. The positivist research approach is science-driven and does not allow interpretation (Antwi & Hamza, 2015). Positivists believe that empirical facts are apart from an individual's thoughts and are governed by cause and effect. Antwi and Hamza (2015) stated that constructivism assumes that reality is multifaceted and cannot be fragmented or studied in a laboratory but in its natural context. Constructivists develop a hypothesis rather than start with one. The constructivist theory posits that knowledge only exists within the human mind and is not matched with real-world reality. The constructivist establishes new knowledge based on pre-existing knowledge.

The research paradigm selected for this research study is post-positivism. The post-positivist research paradigm assumes there are other ways to know something, not just the scientific method. The post-positivistic researcher wants to understand rather than explain how people operate and show relationships of power (McGregor & Murnane, 2010). This paradigm is appropriate because it focuses on reality's subjectivity and that an individual's reality can be perceived as real. The subjectivity of the post-positivist paradigm guided the researcher to determine whether there is a positive relationship between the effects of time budgets pressures on auditors while completing an audit and the impact they have on audit quality.

Discussion of Design

The research design is essential because it prevents the researcher from deviating from the task and proceeding in the correct direction. Three design methods that a scholar can select are fixed, flexible, and mixed. A fixed design is a design of a study that is fixed before the data collection stage (Robson & McCartan, 2016). Before data are collected, pre-specifications are clear to avoid the influence of extraneous variables that may decrease the study's validity. Fixed designs are quantitative, which means the data collected is numerical. This research design is theory-driven because it is impossible to know the variables that will be controlled and measured. Fixed designs are used when there is a need to test a hypothesis (Robson & McCartan, 2016). Robson and McCartan (2016) stated that flexible designs evolve during the data collection stage, and the data are typically qualitative or non-numerical or words. This design is usually for exploratory work, which allows for more freedom during the data collection stage. The mixed design is a design of study that is used when there are substantial elements of both qualitative and quantitative data collection. This design is most suited to combining qualitative and quantitative components to strengthen published literature (Schoonenboom & Johnson, 2017). A

mixed design involves an integration of data at one or more stages in the research process. This design is also helpful if there is a need to understand contradictions between quantitative and qualitative findings (Schoonenboom & Johnson, 2017).

The chosen design for this research study is a quantitative fixed design. A fixed research design is the most appropriate because it is a theory-driven research study where the variables are known. In this study, variables are known, and the purpose is to determine the relationship between those known variables. This study involved the researcher testing hypothesis to address the problem statement. A Likert scale was used to test the relationships between the variables. Since the data collected was quantifiable, a quantitative fixed design was the most appropriate. A flexible design was not appropriate because the researcher did not perform exploratory work, and too much freedom during the data collection stage would have affected the results. The data collected were not qualitative because the design was inappropriate for this study. A mixed research design was not appropriate for this study because the researcher did not integrate both qualitative and quantitative data at any stage of the study. This study did not involve understanding contradictions between qualitative findings and quantitative results, making a mixed design inappropriate.

Research Method

The research methodology is essential because it is how the researcher studied the problem. A few standard fixed design methods are experimental, correlational, and causal-comparative. An experimental research method is a quantitative design that involves the researcher one or more dependent variables are assigned different treatments, and the results are observed and concluded (Apuke, 2017). The experimental research method follows a scientific research design format where the hypothesis is tested using experimentation. Correlational

research is a nonexperimental research method where there is not believed to be a causal relationship between variables. Researchers use this study to determine whether a relationship exists between two or more variables within a sample or population (Apuke, 2017). The causal-comparative research method looks at differences between groups. This research method's primary concern is immediately observing the dependent variable and determining which antecedents give rise to the variable consequence. Research suited for a causal-comparative research study is when the researcher determines the cause-and-effect relationship between groups of two or more (Apuke, 2017).

The chosen research methodology for this study is a correlational design. This design is appropriate because the focus is determining the relationship between two or more variables. In this study, the researcher determined whether there is a relationship between several variables quantitatively. The causal-comparative study also aims to examine relationships among variables, but it is not appropriate for this study because its focus is more on the cause and effect relationship between variables instead of the relationship. The experimental method is inappropriate because it involves supporting, rejecting, and validating a hypothesis to gain insight into the cause and effect by manipulating variables. This study involves establishing a cause-and-effect relationship between variables making the correlational design method the most appropriate. A fixed research design is the most appropriate because it is a theory-driven research study where the variables are known and a relationship is examined.

Summary of Nature of the Study

The nature of the research study consists of the research paradigm, design, and method. The nature of a research study is important because it paints of picture of how the research is being conducted. The research paradigm is the worldview of the researcher brought to the study.

The research paradigm for this study is post-positivism, and the subjectivity of the post-positivist paradigm will guide the researcher to determine whether there is a power relationship between the effects of time budgets pressures on auditors while completing an audit and the impact they have on audit quality. The chosen design for this study is a fixed research design, and it is most appropriate because it is a theory-driven research study where the variables are known. The chosen research methodology for this study is a correlational design, and this design is appropriate because the focus is determining the relationship between two or more variables.

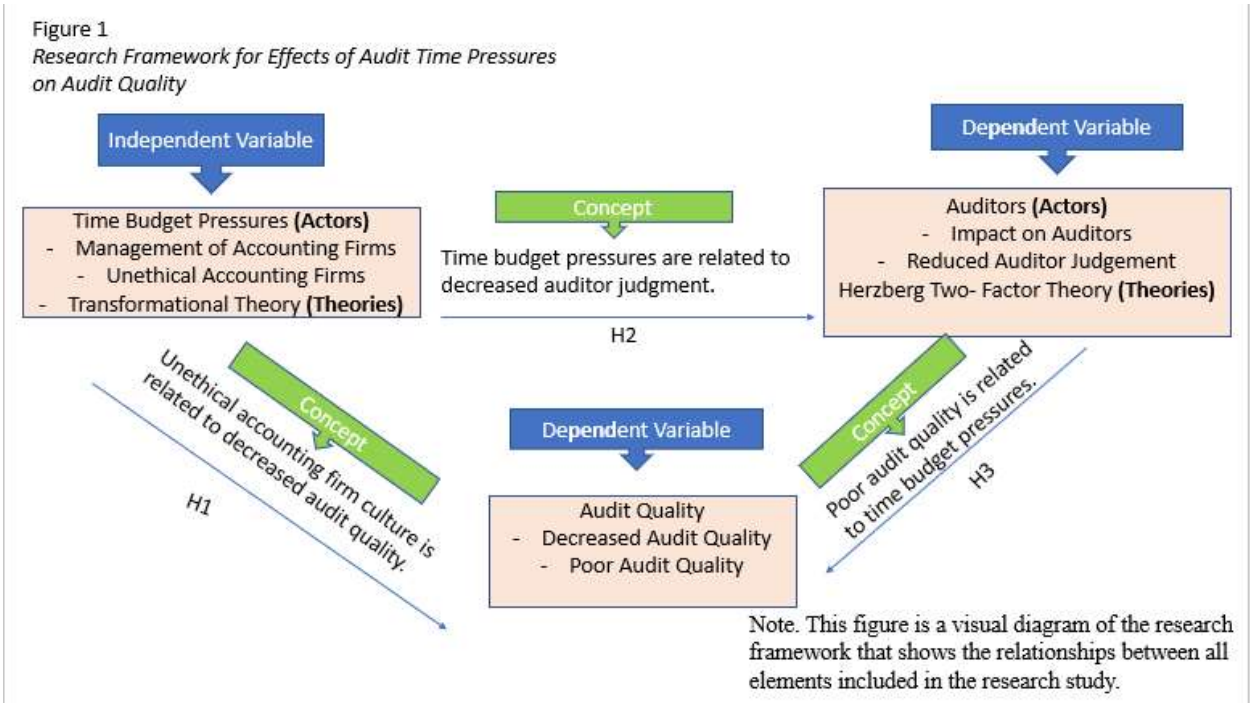
Theoretical Framework

The research framework section illustrates the structure for the dissertation study on the impact of audit time budget pressure on audit quality. It includes a diagram displaying the relationship between each element included in the study. It discusses the theories, actors, variables of the study, and how they are related. Lastly, it illustrates a logical progression of this quantitative research design study model. Throughout each section describing the elements of the research, the diagram is referenced.

The diagram below (Figure 1) serves as a visual diagram for the research study on the effects of time budget pressure on auditors and how those effects impact audit quality.

Figure 1

Theoretical Framework Diagram



Theories

Transformational Leadership. Lai et al. (2020) stated that transformational leadership uses intellectual stimulation to encourage individuals and improve productivity. Transformational leaders have four behaviors: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration (Lai et al., 2020). The transformational leader can change individuals' behaviors and encourage them to exceed management expectations (Lai et al., 2020). A transformational leader can transform an employee's self-interest goal into a goal that serves the organization's interest.

Herzberg's Two-Factor Theory of Motivation. Koziol and Koziol (2020) stated that Herzberg's Theory asserts that different workplace factors may cause employees to be satisfied and dissatisfied. The Herzberg Theory is identified with two main factors: hygiene and

motivator. These two factors measure the job satisfaction of employees in the workplace. The hygiene factors involve the company policies, management, wages, work conditions, and job security (Ghazi et al., 2013). The motivator involves promotional potential, job responsibility, and recognition (Ghazi et al., 2013).

Actors

Management of Accounting Firms. Management of accounting firms is a factor that influences time budget pressures. The management of accounting firms is the independent variable. They are independent because the individuals that emphasize audit budget pressures are management.

Auditors. Auditors will be evaluated to gain an understanding of the influence of time budget pressure**.** The impact of auditors is a significant part of the study. The researcher will be using the impact on auditors in two tests. First, the researcher will determine the impact of time budget pressures on the auditor and whether those impacts will affect audit quality.

Variables

Audit Budget Pressures. Audit budget pressures are an independent variable assessed during the research study to determine the effects these pressures have on the dependent variables, the auditor, and audit quality. In addition, these variables were tested against each other to determine whether there is a relationship, as indicated in the Hypotheses (H1, H2, H3), between each variable.

Auditor Judgment. The auditor's judgment is the dependent variable since the researcher assessed the effects of the independent variable, audit budget pressures, on the auditors. This variable relates to the specific problem statement because the researcher explored how auditors' judgment is affected by audit budget pressures.

Audit Quality. Audit quality is the dependent variable since it was used to assess the effects of the independent variable, audit budget pressures on auditors, on audit quality. The researcher explored how the effects of audit budget pressures impact audit quality.

Relationship Between Theories, Actors, and Variables

Each of the elements is related because they help address the general problem statement and will help address the research questions outlined in the study. The researcher will evaluate the effects of transformational leadership and determine whether this theory contributes to audit leadership failure. Auditor leadership is the management of accounting firms which is an actor in the study. Management of accounting firms is an independent variable because the management of accounting firms emphasizes audit budget pressures. Utilizing Herzberg's Two-Factor Theory of Motivation, when the researcher studies the impact of audit budget pressure on the auditor, the researcher will also analyze whether workplace factors such as audit time pressure satisfy or dissatisfies the auditor. Auditors are actors of the study. The researcher will determine the impact of time budget pressures on auditors, such as auditor judgment, and determine whether those effects impact audit quality. The auditor's judgment is the dependent variable because the researcher will be exploring how the auditor's judgment is affected by budget pressures. Audit quality is a dependent variable because the researcher will be exploring the effects of audit budget pressure's impact on audit quality.

Summary of the Research Framework

In summary, the diagram shows the relationship between each element in the study. This study's two formal theories are the Transformational Leadership Theory and Herzberg's Two-Factor Theory of Motivation. Actors for this study are the management of accounting firms and auditors. Variables of the study are audit budget pressures, auditor judgment, and audit quality.

Each theory, actor, and variable are related because each was needed to address the general problem statement of the potential failure of audit management of public accounting firms to recognize the possible impact of time budget pressures on auditors to complete and auditing in decreased audit results.

Definition of Terms

This section will discuss the definition of terms that will be discussed throughout the research study. These definitions will provide the reader with an understanding of each component of the study and the context in which the terms will be used. The terms discussed in this section are considered essential in the study that readers may not know.

Audit time budget pressures: Audit Time budget pressures are factors that can push auditors to exhibit dysfunctional auditing behavior (Nehme et al., 2021). For example, scarcity of resources may result in audit time budget pressures causing auditors to exhibit behaviors such as underreporting the time spent on an assignment or signing off the completion of an audit step without completing the audit step (Nehme et al., 2021).

Auditor judgment: Auditor judgment is considered a critical component in preparing and auditing financial statements (Wedemeyer, 2010). Auditor judgment is any decision that an auditor makes that governs and influences the audit outcome (Wedemeyer, 2010). Auditors utilize auditor judgment throughout the audit process, and the auditor's audit opinion is based solely on his or her judgment (Wedemeyer, 2010).

Audit quality: Audit quality refers to an auditor's ability to detect material misstatement (Al-Qatamin & Salleh, 2020). Audit quality refers to an auditor satisfying stakeholders' expectations and providing a degree of confidence to those stakeholders (Al-Qatamin & Salleh, 2020). For an audit to be considered a quality audit, it requires the auditor to satisfy and

complete audit assertions and audit procedures (Al-Qatamin & Salleh, 2020). Three significant audit inputs quality is professional skepticism, expertise, and experience (Al-Qatamin & Salleh, 2020). Although an auditor's experience and expertise collectively determine how evidence is used to satisfy the audit objectives, the auditor's skepticism is more critical because the auditor's judgment is needed to collect the evidence (Al-Qatamin & Salleh, 2020).

Assumptions, Limitation, and Delimitations

This section of the study will discuss the assumptions, limitations, and delimitations of the study. The assumptions will include information accepted as true by peers and researchers who will utilize the study. The assumptions section is essential because it helps to understand the problem being addressed and reach a conclusion. Limitations are potential weaknesses of the study. Limitations are necessary to identify because they address shortcomings of a study and identify constraining aspects that may have influenced its validity and reliability. Finally, delimitations of a study identify the boundaries and scope conditions of the study. This is important because it identifies what research is included and excluded and allows the researcher to narrow the study making it more manageable to address the general problem.

Assumptions

Assumptions of this study are that participants responded truthfully to questionnaires and were accountants. The researcher withheld participant names from the study to satisfy the first assumption that participants would respond truthfully to questionnaires. Participants were notified prior to being issued the survey that their names were labeled as Participant 1, Participant 2, and so forth to preserve confidentiality. By maintaining confidentiality, the researcher can maximize truthfulness among participants. The researcher required each participant to hold at least a bachelor's degree in accounting with 1 year of experience auditing

financial statements to satisfy the second assumption. The terms auditor and accountant were used interchangeably throughout the study. However, both terms refer to an individual responsible for reviewing financial records and required to report accurate findings for end users.

Limitations

The limitation of this study was the population of the study. The results may not be representative of auditors due to the small sample size. The researcher only surveyed auditors of public accounting firms in the Southern Region of the United States (U.S.) to determine the impact of audit time budget pressures on auditor and audit quality. This limitation can impact the research findings because this study included a small sample of accountant participants compared to the millions of accountants. As of 2020, there were 1.27 million accountants in the United States, so only surveying a portion of accounting participants in the Southern Region of the United States could pose a limitation. An alternative could be to increase the sample size and expand the survey region. To minimize the effects of this limitation, the researcher ensured the respondents held a minimum of a bachelor's degree in accounting and 1 year of experience auditing financial statements in a public accounting firm. Ensuring each participant had an accounting degree and a minimum 1-year audit experience reduced the risk of invalid results. Despite this limitation, this study will add new information to the existing body of knowledge and apply to the analysis of opinion.

Delimitations

Delimitation of this study chose a Likert scale to collect participant opinion as opposed to an open-ended question format. The study's objective is to determine the impact of audit time budget pressures on auditors and whether those impacts affect audit quality. The researcher used a Likert scale to assess these impacts rather than open-ended questions. Open-ended questions

require respondents to write text expressing their opinion. If the participant believes the questionnaire is too long, the questions may not be answered entirely, or worse, the respondent may end the survey. Open-ended questions may also include data that may not be needed for the study deeming responses useless. The Likert scale allowed the participants to provide an opinion on the impact of audit time budget pressure on accountants and audit quality in a more simplified manner, allowing the researcher data to analyze the results and form an opinion.

Significance of the Study

When a scholar is conducting a research study, it is essential to remember that although the research may serve their agenda, future scholars may use it to serve their agenda. Therefore, the keyword that can be associated with this research study is to serve. There are many purposes for research, such as finding ways to help others medically, finding answers to the unknown, changing the way people think, and simply building knowledge. Each of the purposes mentioned aims to serve the person using it to further their research or help individuals find answers. This section of the proposal discusses how this study will add to the existing practice of leadership and the existing body of knowledge, a clear connection between biblical principles and the concept of this study, and how it will benefit business practice and its relationship to the accounting field.

Reduction of Gaps in Literature

The purpose of this study was to add to existing literature and body of knowledge of the impact that audit time budget pressures have on auditors and audit quality. There are limited studies on the impact of time budget pressures in the United States. This study will allow the researcher to add to current literature and how audit time budget pressures affect auditors and audit quality in the United States, specifically in the Southern region. Some studies have studied

the impact of time budget pressures on auditors and audit quality; however, limitations such as auditor experience and certifications have influenced findings. This section will discuss current literature on the study and recommendations made by other researchers to add to existing knowledge.

Studies abroad show that audit time budget pressures affect auditors, and those effects impact audit quality. Al-Qatamin (2020) conducted a study in Jordan on the effects of time pressure on audit quality. The study concluded that proposed time pressure is linked to dysfunctional behaviors of auditors and premature signoffs. Svanstrom (2016) concluded in a study in Sweden that time pressure is considered a concern in small audit firms and contributes to dysfunctional audit behavior. The researcher concluded that audit firms need to find efficient ways of reducing time pressure to minimize these dysfunctional audit behaviors. This study will allow the researcher to expand current literature to accounting firms in the United States.

Nehme et al. (2021)'s study in the United Kingdom conducted a study to evaluate the effects of time budget pressure on dysfunctional audit behaviors for auditors in Big 4 Accounting Firms. The study concluded that time budget pressures could force accountants to work without reporting time. The study also concluded that this is considered dysfunctional audit behavior because it reduces the auditor's ability to improve his or her skills with training, which will affect audit quality in the long run. The researcher suggested future studies to assess if similar factors lead to auditors' dysfunctional audit behaviors outside the Big 4 firms. This study will add to current literature and evaluate the effects of audit time budget pressure in firms outside the Big 4 firms. This study also aimed to determine if the management of accounting firms contributes to audit time pressures and audit quality. This study also reduced the literature gaps to determine how auditors are affected by audit time budget pressures and their impacts on audit quality.

Implications for Biblical Integration

The purpose of this research concept was to serve. It aimed to serve audit firms, management of the firms, auditors, end-users of the financial reports, and those who rely on this data to further add to the results of this study. Philippians 2:13 states that God works in you, both to will and work for this good pleasure. This research study aimed to improve a business practice that can help those responsible for reviewing financial statements and those who rely on them. Philippians 2:4 states that people should not look at their own interests but the interest of others. The quality of an audit adds significant value to investors because investors use audit financials to make investment decisions (Al-Qatamin, 2020). Following Philippians, this research study provided management of accounting firms insight on ways to help their auditors and stakeholders. Research has shown that audit pressures have the potential to affect audit quality. This research study served God's people because helped the auditors of the firms and helped investors who rely on audited financial data. Poor audit quality can affect the reputation of the audit firm and auditor, but it can be detrimental to an investor's finances that choose to invest in a company based on a poor-quality audit. Matthew 7:12 states that in everything, do to others you would have them do to you. This research serves as a way for audit management to understand the impact of audit time pressures and encourage them to implement new policies or procedures to prevent the audit time pressures from negatively affecting auditors. Management of accounting firms understands the importance of accurate data, so this study will provide the firm with ways to ensure end-users receive the correct data. The research in this study was conducted using factual assertations, and the data collected were free from bias to provide quality results.

Benefit of Business Practice and Relationship to Cognate

The accounting profession is a profession of public trust, and each accountant has a significant responsibility to provide a correct assessment of financial statements. An auditor's assessment of financial documents is based on his or her decision-making. If the decision-making is compromised, the business's credibility is also compromised. This study will provide insight into audit time pressure and how those effects influence audit behavior. If the study concludes that time budget pressure negatively impacts auditor decision-making, then management of audit firms will have a basis to improve their business practices as it pertains to audit budget pressure.

"Audit plays an important role as an external corporate governance mechanism, and the governance effect of audit is directly reflected on audit quality" (Xiao et al., 2020, p. 1). The objective of an audit is to provide reasonable assurance that financial statements are free from material misstatement as a result of fraud or error (Xiao et al., 2020). By studying the effects of audit time budget pressure on auditors and how those effects impact auditors and audit quality, the researcher can provide further insight to help the accounting firm's overall objective. Xiao et al. (2020) also concluded that there is an insufficient number of studies that evaluate the impact of audit time budget pressures on audit quality so that this study will provide necessary data.

The cognate of study is accounting. This research study is related to the accounting cognate because auditing is an examination of accounting records. The study will assist accounting firms in understanding the effect that audit time pressure has on the quality of audits results. This study has the potential to aid in the transformation of the accounting profession. Understanding that audit time budget pressures may influence firms to evaluate their policies and

procedures when it comes to time budgets and assesses their impact on its auditors, or it may implement additional training and development to reduce the effects of time budget pressures.

Summary of the Significance of the Study

This study is significant because it allows the researcher to serve the accounting firms and their auditors and the end-users who rely on audit results to make financial decisions. This study will add to existing literature and knowledge by evaluating audit time pressures and their effects on auditors and audit quality. This study will further add to the existing body of knowledge by assessing audit management's roles in decreasing audit quality and the type of effects audit time budget pressure has on audit quality. This study will add to current literature and evaluate the effects of audit time pressure in firms outside of the Big 4 firms. Management of accounting firms understands the importance of accurate data, so this study will provide the firm with ways to ensure end-users receive the correct data. This study will provide management of audit firms a basis to improve their business practices as it pertains to audit budget pressure. Management of accounting firms will evaluate policies and procedures regarding time budget pressures and implement training and development to reduce those effects transforming the accounting profession. This study relates to the accounting cognate because it evaluates the effectiveness of an auditor examining accounting records.

Review of the Professional and Academic Literature Review

The purpose of this professional and academic literature review provides a solid foundation for this research study. This academic literature review provides a 360-degree discussion of the business problem and the factors that contribute to the problem. The researcher's goal for the research study is to add to the existing body of knowledge and fill the gap where knowledge is missing regarding the effects of audit time budget pressures and how

they impact auditors and audit quality results. The researcher will provide suggestions to improve audit quality and audit time budget pressures. This study will contribute to policy implications, and the management of audit firms may use the results to create an environment focused on quality instead of profits. The researcher will discuss studies that have already been conducted to familiarize readers with the current research before carrying out the new study. This literature review does not only include a single perspective that supports the researcher's view but includes opposing views as well.

The researcher anticipates opposing views, so to increase the argument's effectiveness, these opposing views are addressed during the related studies section of the review to increase the argument's effectiveness. The general problem addressed is the failure of audit management firms to recognize the negative impact of time budget pressures on auditors to complete an audit, which results in decreased quality of audit results. Using a fixed design in the form of a correlational study, this professional and academic literature review discusses business practices that contribute to the general problem, the background of the general and specific problems, theories found in the research framework, variables found in the research framework, and a detailed review of several related studies with multiple viewpoints and not just those that support the researcher. The sources used for this literature review include scholarly literature that has been published, with at least 75% of the sources being published within the last 5 years.

Business Practices

One primary business practice contributing to the business problem is the organizational culture from leadership in the accounting firm. According to Ghani et al. (2019), the business environment positively influences auditor judgment. Research suggests that organizations need to increase their efforts in strengthening their ethical climate and provide more transparent

policies regarding ethical conduct. By strengthening these policies, judgment amongst auditors would become more enhanced (Ghani et al., 2019). Audit firms and their competitive cultures have been linked to the cause of deteriorating audit quality (Svanberg & Ohman, 2013). To remain competitive, when audit firms bid for audit contracts, they find themselves struggling to both reduce costs and achieve high-quality audits (Svanberg & Ohman, 2013). Broberg et al. (2017) stated that audit firms have needed to cut costs to remain efficient and keep up with the market's expectations. These conflicts occur because audit firms believe that the efficiency of an audit is based on attaining time budgets; however, research shows an organization that focuses on time budgets lacks ethics which reduces an auditor's ability to exercise professional skepticism and integrity (Svanberg & Ohman, 2013). An audit firm's emphasis on reducing costs has been shown to influence auditor judgment. This section of the literature review discusses business practices of audit firms that contribute to the business problem. Two standard business practices that influence audit time budget pressures are the organization culture and fear of penalties for failing to meet audit deadlines.

Research shows that an ethical audit culture influences ethical judgment (Ghani et al., 2019). The ethical culture is the social norms, morals, and ethics surrounding an auditor. Audit firm cultures range from ethical to very unethical. A study conducted among four thousand auditors revealed that 25% of the respondents believed that management ignored ethics to meet the organization's objectives, and 17% of the respondents believed their firms encouraged their misconduct overtly (Ghani et al., 2019). "Historical analyses document economic, regulatory, and social conditions since the mid-1960s that led audit firms to shift from traditional professional values toward commercial ethos" (Alberti et al., 2020, p. 6). Research shows that dysfunctional audit behaviors such as skipping audit steps and premature signoffs were less

frequent when the organizational culture focused on the quality of the audit (Alberti et al., 2020). The same study shows that dysfunctional audit behaviors were more frequent when the organizational culture focused on keeping clients happy (Alberti et al., 2020). Organizations that pressure auditors reinforce a culture of fear among their auditors. With a commercialized audit culture, fear is placed on auditors making them believe the mission to meet the firm's demands is impossible. This fear causes a mindset of feeling helpless and trapped by the organization's culture. For example, audit firms have the norm of overworking employees. "Firm norms of overworking employees imply that social and professional status is achieved by acceding to highly demanding work schedules, reinforced by partners' expectations and demands" (Alberti et al., 2020, p. 17). To avoid these ethical dilemmas, organizations should create an ethical climate by implementing and enforcing policies on code of conduct and ethical behavior (Ghani et al., 2019). The business practice of focusing more on keeping clients happy and generating revenues for the organization can affect an auditor's ability to produce quality work.

When organizations base performance evaluations on reducing cost and producing audits with tight time budget constraints, fear of being penalized can play a role in reduced audit quality. "The general construct of time pressure, whether created through deadlines or budgets, affects decision-makers by creating a feeling of stress" (Bennett & Hatfield, 2017, p. 30). This stress occurs because organizations enforce penalties for not completing a task in the time that has been allotted. These pressures impact judgment through audit processes. Hussin et al. (2017) concluded that working under lower time budget pressures has a more favorable professional skepticism effect than if an auditor were working under higher time budget pressures. Research shows that audit management's demand for authority obedience is positively related to reduced audit quality. Instead of penalizing auditors for not meeting time budget pressures, management

should focus more on ensuring auditors are performing quality audits. The business practice of creating time budget pressures can affect an auditor's ability to exercise professional skepticism, therefore, reducing the audit quality.

The Problem

The general problem addressed is the failure of audit management firms to recognize the negative impact of time budget pressures on auditors to complete an audit, resulting in decreased quality of audit results. The specific problem addressed is the possible failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on auditors in public accounting firms in the Southern Region to complete an audit resulting in potential decreased quality of audit results. Investors, stakeholders, and organizations rely on financial statements to make critical financial decisions. The quality of audits is a general concern in the auditing field because it is difficult to measure. "Time budget pressure is a situation in which auditors are required to complete the audit on time and demand that the auditor perform time efficiency against the time budget that has been prepared" (Answar et al., 2021, p. 311). This section of the literature review discusses the importance of acknowledging this problem in depth. In addition, this section certifies that this is an ongoing issue that audit firms need to address.

In the 1970s, there was an increase in competition between public accounting firms, resulting in audit firms reducing their fees for clients (Pasamba, 2019). The pressures for audit firms to remain competitive have been transferred to audit in the form of audit time budget pressures. Several studies have concluded that auditors constantly have to trade off the time dedicated to auditing and the quality against the cost it takes to perform the audit itself (Broberg et al., 2017). If audit firms budgeted more time for each audit, such as more staff to complete the

audits, then the quality of the audits would increase. Unfortunately, by increasing budgets for audit time, the costs for the audit firms also increase along with the cost to the client. In recent years audit firms have become more exposed to audit competition, forcing them to reduce audit fees. Audit time budget pressures have become an essential part of the audit practice to combat those fees (Broberg et al., 2017). The increased audit time budget pressures placed on auditors cause audit quality to be compromised (Broberg et al., 2017). Although a certain amount of budget pressure is needed to encourage auditors to work more efficiently, an excessive audit time budget can increase auditor stress and impact the quality of an audit (Astuty et al., 2022).

Auditors feel pressured to fulfill their audit obligations within the budgeted audit time. These audit pressures affect many stages of the audit. Audit time budget pressures are felt throughout every stage of the audit. Broberg et al. (2017) said that time budget pressures cause negative stress on the auditor, affecting the auditor's efficiency, personal health, and productivity. With higher costs associated with longer time spent on audits, auditors are forced to complete audits in sometimes unrealistic time periods. Time constraints prevent auditors from gathering audit evidence and lack of evidence reduces the auditor's ability to sustain findings. As a result, audit reports are lower in quality. Studies show that motivation improves auditor success in conducting audits.

The specific problem addressed is the possible failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on auditors in public accounting firms in the Southern Region to complete an audit resulting in potential decreased quality of audit results. Although the relationship between time budget pressures and their effects on audit quality has been discussed in the literature, the studies have been mainly in Anglo-Saxon countries such as Sweden, Denmark, Jordan, and other small areas. This study

allowed the researcher to contribute to current research in the United States. Time budget pressures are used as a performance assessment and monitoring mechanism for auditors (Answar et al., 2021). High time budget pressure that produces limited audit time can disrupt an auditor's expertise and reduce the auditor's ability to detect error or fraud (Answar et al., 2021). In addition, the burden on an auditor will increase since it is viewed as a performance metric. These burdens cause auditors to ignore risks and receive doubtful audit evidence. The U.S. Commission on Auditors Responsibilities stated that time budget pressures are the biggest concerns that auditors fulfill their tasks (Al-Qatamin, 2020). "The intense competition can lead to pressure related to audit budget, reduced scopes, use of lower quality audit evidence, and omission of specific audit procedures" (Al-Qatamin, 2020, p. 9). When an audit process has less time allocated, it usually results in premature signoffs when the auditor states an audit step was conducted when it was not. These premature signoffs reduce the quality of an audit.

Theories

Two theories found in the research framework that were used for this research project are transformational leadership and Herzberg's Two-Factor Theory of Motivation. These two theories highlight what is needed to drive the study. These theories were used to define the concepts and explain the phenomena of the study. Transformational leadership is related to the problem statement because the problem relates to the potential failure of audit leadership failing to address the adverse effects of audit quality as it relates to leadership. Herzberg Two-Factor Theory of Motivation is related to the problem statement because it allows the researcher to analyze the effects of time budget pressures implemented by organizations and how those time pressures may satisfy or dissatisfy auditors. This section will include a detailed discussion of each of the selected theories in the research framework.

Transformational Leadership. James MacGregor Burns introduced the concept of transformation leadership.

> Transforming leadership, while more complex, is more potent than transactional leadership. The transforming leader recognizes and exploits a potential follower's existing need or demand. Beyond that, the transforming leader looks for potential motives in followers, seeks to satisfy higher needs, and engages the full person of the follower. The result of transforming leadership is a relationship of mutual stimulation and elevation that converts followers into leaders and may convert leaders into moral agents. (Burns, 1978, p. 4)

The researcher evaluated the effects of transformational leadership and determined whether this theory contributed to audit leadership failure. Lai et al. (2020) stated that transformational leadership uses intellectual stimulation to encourage individuals and improve productivity. Transformational leaders have four behaviors: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration (Lai et al., 2020). The transformational leader can change individuals' behaviors and encourage them to exceed management expectations (Lai et al., 2020).

A transformational leader can transform an employee's self-interest goal into a goal that serves the organization's interest. Research shows that to transform employee's self-interest, the transformational leader heightens the employee's awareness of the importance of goals, encourage employees to transcend self-interest for the good of the organization, and lastly, the leaders articulate a vision and act as role models to attain the vision (Steinmann et al., 2018). Although transformational leaders have high-performance demands and expect excellence and high-quality work, they also attend to employees by listening to their concerns and are

considerate towards them (Steinmann et al., 2018). Transformational leaders have a set of stages to motivate their employees to be productive and efficient. The first stage occurs prior to setting the goals. Before setting goals, a transformational leader assesses the current work environment and actively looks for shortcomings. The second stage begins once deficiencies are found. Once deficiencies are found, goals are derived, formulated, and conveyed. In the third stage of motivating followers, transformational leaders articulate the goal of providing a sense of challenge. In the final stage, the transformational leader builds trust in the goals they set and actively demonstrates how they can be attained.

Herzberg's Two-Factor Theory of Motivation. Frederick Herzberg proposed the concept of Herzberg's Two-Factor Theory of Motivation. Koziol and Koziol (2020) stated that Herzberg's Theory asserts that different workplace factors may cause employees to be satisfied and dissatisfied. Herzberg (1966) stated that there are two types of motivating factors and they are satisfiers (motivators) which are the drivers of job satisfaction, and dissatisfiers (hygiene) factors that are the leading causes of job satisfaction. These two factors measure the job satisfaction of employees in the workplace. The hygiene factors involve the company policies, management, wages, work conditions, and job security (Ghazi et al., 2013). The hygiene factor that influences auditor behavior is the organizational culture. Hygiene factors cover the basic needs that represent the surroundings of the job and not necessarily the content of the job itself. Satisfaction with hygiene factors can increase employees' work performance and productivity (Koncar et al., 2021). Hygiene factors cannot increase or decrease satisfaction but can only affect the degree of dissatisfaction (Alrawahi et al., 2020). The motivator involves promotional potential, job responsibility, and recognition (Ghazi et al., 2013). Motivator factors such as leadership focusing on individual employee achievements and the actual content of the work will

motivate employees to strive and improve themselves. The motivation factors follow the idea that humans strive to improve them continuously and that satisfaction can only be achieved by altering work content. The researcher studied the impact of audit budget pressure on the auditor. The researcher analyzed whether the workplace factors such as audit time pressure satisfies or dissatisfies the auditor.

Variables

The variables in the research framework of this study are audit budget pressures, auditor judgment, and audit quality. The independent variables are audit budget pressure and auditor judgment. The dependent variable is audit quality. These carefully selected variables relate to the business problem because they allowed the researcher to assess the effects of audit time budget pressures on the auditor and audit quality. This section discusses each variable in detail. First, each variable is identified as either independent or dependent, and the researcher addresses how they are measured within the study. Finally, these variables were tested against each other to determine whether there is a relationship as indicated in the Hypotheses (H1, H2, H3) between each variable. This study is in line with research conducted by Broberg et al. (2017), which states that auditors tend to reduce audit quality when faced with tight time budget pressure.

Audit Budget Pressures. Audit budget pressure is an independent variable that assessed during the research study to determine the effects these pressures have on the dependent variables, the auditor, and audit quality. Audit budget pressures commonly negatively impact audit performance (Hussin et al., 2017). Audit time budget pressure has two dimensions. “The first dimension is that time budget pressure is a condition in which auditors are required to make efficiency with the time budget that has been prepared, or there are time restrictions in a very tight budget” (Susiani et al., 2021, p. 1134). “The second dimension is time budget pressure is

time deadline pressure in which auditors are required to complete audit tasks on time" (Susiani et al., 2021, p. 1135). Audit budget pressure may influence auditor performance and, therefore, reduce audit quality (Kautsar & Samarang, 2016).

Time budget pressure is a form of pressure that potentially reduces the performance of auditors in carrying out audit tasks. This variable examined the relationship between the auditor and audit quality. Audit budget pressures relate to the specific problem statement because the researcher explored how audit budget pressures affect auditor judgment and audit quality. In addition, these variables were tested against each other to determine whether there is a relationship.

Auditor Judgment. The auditor's judgment is the dependent variable since the researcher assessed the effects of the independent variable, audit budget pressures, on the auditors. Auditor judgment is considered a critical component in preparing and auditing financial statements (Wedemeyer, 2010). Auditor judgment is any decision that an auditor makes that governs and influences the audit outcome (Wedemeyer, 2010). Auditors utilize auditor judgment throughout the audit process, and the auditor's audit opinion is based solely on his or her judgment (Wedemeyer, 2010). Professional judgment is necessary when an auditor makes decisions regarding risk and materiality, gathering sufficient and appropriate evidence, and the audit procedures' timing, nature, and extent (Broberg et al., 2017). An essential judgment an auditor makes is whether the results of the audit review are high in quality (Broberg et al., 2017). In addition, auditor judgment asks oneself if sufficient evidence was obtained to form a sound and reliable opinion that will allow stakeholders to make informed decisions. This variable relates to the specific problem statement because the researcher explored how auditors' judgment is affected by audit budget pressures.

Audit Quality. Audit quality is the dependent variable since it was used to assess the effects of the independent variable, audit budget pressures on auditors, on audit quality. For an auditor to conduct high-quality audits, auditors must remain professional skepticism and make professional judgments (Broberg et al., 2017). “Audit quality is the probability of the auditor being able to find fraud or material misstatements in a client’s accounting system and be independent in reporting the findings” (Pasamba, 2019, p. 347). Audit quality is essential because a high-quality audit report will produce a more reliable financial report that stakeholders need to make reliable decisions (Astuty et al., 2022). How well an auditor detects and reports, material misstatement determines the quality of an audit (Astuty et al., 2022). This variable relates to the specific problem statement because the researcher explored how auditors' judgment is affected by audit budget pressures and how the effects of audit budget pressures impact audit quality.

Related Studies

This section of the review discusses related studies conducted on the research topic. There are various studies conducted that agree that time budget pressure negatively impacts auditor judgment and, in turn, impacts audit quality; however, there are studies that claim the opposite. This section includes studies where scholars concluded that audit time budget pressures do not impact auditor judgments and audit quality. To provide more in-depth research. A summary has been provided of each of the related studies, including the variables and how the researcher defined them, actors and participants, hypothesis and how they were established, research method, and results. Studies that offer recommendations for future studies will also be included in the corresponding summary. The summaries of these related studies will show that time budget pressure is a business issue in the United States and many countries abroad. The

summaries validate that further research is needed on the research topic. This related studies section provide more insight into the study and provide more understanding. These literature summaries will provide more insight to future researchers and management of audit firms regarding the potential impact time budget pressure has on auditors and audit quality.

Related Studies: Support Audit Budget Pressure Negatively Impacts Auditor Judgment and Quality. According to Hussin et al. (2017), time budget pressure can negatively influence an auditor's judgment process to report the audit findings, resulting in an inappropriate audit opinion being issued. The objective of the study was to examine the effects of time budget pressures, professional skepticism, and experience on an auditor's assessment of the risk assessment. These variables are frequently associated with auditor failures to detect fraudulent financial reporting during their lack of professional skepticism. Hussin et al. (2017) formed the hypothesis to determine if professional skepticism and assessment of the risk of material misstatement, the relationship between time budget pressure and assessment of the risk of material misstatement, and the relationship between budget time pressure and assessment of the risk of material misstatement. This study was a quasi-experiment on auditors of Big 4 and non-Big 4 audit firms in Malaysia. The experiment involved experience as a between-subject variable and time budget and professional skepticism as within-subject variables. The dependent variable of this study was the risk of material misstatement, and the independent variables were auditor experience and time budget pressures. The actors in this study were junior and senior auditors and managers, and partners. A multiple regression model was used to understand the impact of experience, professional skepticism, and time budget pressures on the auditor's assessment of the risk of material misstatement.

The results of the study establish the relationship between time budget pressures and the assessment of the risk of material misstatement. When audit time budget pressure increases, the auditors' risk assessment of material misstatement in turn decreases. The results indicated that there is a negative relationship between time budget pressures and auditors' assessment of the risk of material misstatement. The results of the study establish the relationship between time budget pressures professional skepticism concluded that different levels of time budget pressure effects and auditors' skepticism when it comes to assessing the risk of material misstatement. The study concluded that time budget pressures have a negative influence on auditor judgment. The recommendation was that audit firms create a work environment that effectively implements audit procedures and compliance requirements within reasonable time periods.

According to Al-Qatamin (2020), if management were to minimize audit time pressures, auditors could conduct audits more efficiently and effectively, resulting in improved audit quality. The objective of this study was to examine the impact that time budget pressure has on audit quality with premature signoffs as a proxy of audit quality. Al-Qatamin (2020) stated that audit quality was significant to investors because they relied on audited financial statements to use as a basis for their investment decisions. Premature signoffs of audit steps are external auditors' actions that reduce the quality of an audit. Time budget pressure is defined as unreasonable deadlines and time demands imposed on auditors during the completion of audits. Using a correlational design in the form of a case study, the researcher evaluated the hypothesis. The hypothesis was that there is a significant positive relationship between time pressure and premature signoffs. The actors in this study were Jordanian external auditors. The researcher received 74 usable responses and formed a conclusion.

The study concluded that time budget pressures are linked to the dysfunctional behaviors of auditors. The study concluded that time budget pressures contribute to premature signoffs by external auditors in Jordanian audit firms. Audit time budget pressure had a positive correlation with premature signoff, and that there is a significant positive correlation between time budget pressure and premature signoffs. These dysfunctional behaviors impact the quality of audit performance, and therefore the quality of the audit is also negatively impacted.

According to Amiruddin (2019), time budget pressure reduces the efficiency and effectiveness of an audit, resulting in reduced audit quality. The objective of the study was to determine the effects of time budget pressure, work stress, work-life conflict, and audit quality reduction behavior. Amiruddin (2019) stated that the quality of an audit is a warranty, and for an audit to be high in quality, the auditor must perform work both professionally and independently and obtain sufficient evidence to satisfy the audit procedure. The researcher established two hypotheses to test how audit time pressure affects audit behaviors. The researcher established one hypothesis to test the effect of high work stress (i.e., time budget pressure) on audit quality reduction behavior. This hypothesis was that high time pressure would increase an auditor's work stress. The second hypothesis was how high work stress would increase audit quality reduction behavior. The population of the study included auditors working in public accounting firms in Indonesia, which included the Big 4, outside of the Big 4, and nonaffiliated. Senior, junior, management, and partners were selected as participants. Each participant was required to have at least 2 years of work experience in a public accounting firm. Data collected were via survey through questionnaire coordinators for auditors affiliated or nonaffiliated with public accounting firms. A quantitative analysis with SEM was used to analyze the direct and indirect effects.

The study concluded that time pressure does have a positive and significant effect on work stress; audit time pressure had a positive effect on audit quality reduction behaviors. The researcher tested for both direct and indirect pressures on audit quality behavior. Time budget pressure was the only factor that directly affected audit quality. However, time budget pressure, workplace and family conflict, and role ambiguity indirectly affect audit quality reduction.

According to Broberg et al. (2017), auditors experiencing time budget pressures are more inclined to engage in audit quality reducing behaviors such as premature signoffs, underreporting of time, and excepting weak client explanations. The objective of the study was to explain how time budget pressure influences audit quality. Broberg et al. (2017) stated that the concept of audit quality is essential in the auditing field. For audits to have high quality, audit professionals, regulators, and researchers must emphasize the importance of auditors maintaining professional skepticism and making professional judgments. Skepticism is necessary to reduce risk. Since audit quality is often difficult to define, for this study, audit quality was discussed in terms of behaviors that specifically reduce audit behaviors. The study argues that imposing time budget pressures on auditors will cause auditors to engage in quality-reducing behavior. The hypothesis being tested in the study was that time budget pressures are negatively correlated with audit quality. The data collected were based on surveys.

The participants in the study were certified, authorized, and approved public auditors in Sweden. With a population of 3,596, only 854 auditors were selected, with only 746 responses used for the analysis. The questionnaire consisted of 14 questions. To increase the reliability of the questionnaire and ensure it was in conformity with the purpose of the study, three pilots were conducted. The dependent variable of the study was audit quality. Premature signoffs, accepting weak explanations from clients, and underreporting of time are the three indicators audit quality

was measured. The independent variable was time budget pressures. Time budget pressure felt, and budgets are unattainable were the two indicators used.

The results of the study concluded that there is a negative relationship between time budget pressure and audit quality. The findings align with a previous study that concluded that time budget pressure is the most significant cause of reduced audit quality.

According to Putu et al. (2020), auditors who experience time budget pressure will exhibit dysfunctional audit behavior, and conversely, if the audit budget pressure is low, the auditor's dysfunctional audit behavior will decrease. The purpose of this study was to examine the influence that time budget pressure has on audit behavior and examine an auditor's dysfunctional behavior mediating the influence of Machiavellian characteristics. Putu et al. (2020) defined dysfunctional auditor behavior as any action taken by the auditor while completing audit steps and procedures that reduce the effectiveness of audit evidence collected. Audit quality reduction behaviors are actions that the auditor takes while implementing audit procedures that reduce the effectiveness of the collected audit evidence. Putu et al. (2020) stated that an auditor with the Machiavellianism trait as an individual would cause poor audit quality because they are self and manipulative.

The researcher evaluated two hypotheses in this study. In developing the first hypothesis for this study, the researcher stated that dysfunctional audit behavior is related to characteristics of Machiavellian, and these characteristics pose a threat to audit quality. In developing the second hypothesis for this study, the research stated that time budget pressures are related to dysfunctional audit behaviors and pose a significant threat to audit quality. The first hypothesis being evaluated was that an auditor's dysfunctional behavior mediates the influence of

Machiavellian traits on audit quality (Putu et al., 2020). The second hypothesis tests whether the auditor's dysfunctional behavior mediates the effect of time budget pressure on audit quality.

The population of the study was auditors working in public accounting firms. A sample of 94 auditors was selected to analyze. Questionnaires were used to gather data. Of the 94 auditors selected, only 65 questionnaires managed to be collected. Using SPSS 23, the hypothesis was evaluated using a path analysis model and data processing. Regarding the first hypothesis, the study concluded that if an auditor has a Machiavellian characteristic, the auditor will reduce audit quality because of dysfunctional audit behavior. Regarding the second hypothesis, the study concluded that if an auditor feels audit time budget pressure, the auditor will conduct dysfunctional audit behavior, which will result in reduced audit quality.

According to Umar et al. (2017), time budget pressure does impact dysfunctional audit behavior. The dysfunctional behavior can reduce the quality of an audit. The purpose of the study was to examine the effects of pressure such as time budget pressure and audit task complexity as well as information technology has on dysfunctional audit behavior. The study also aimed to determine if an auditor's ability to detect fraud is reduced because of dysfunctional audit behaviors. "Dysfunctional audit behavior can reduce audit quality both directly and indirectly" (Umar et al., 2017, p. 103). According to Umar et al. (2017), time budget pressures occur when an auditor has a limited amount of time to complete the steps of an audit program. The limited time to conduct an audit influences dysfunctional audit behaviors. The argument of the study is that dysfunctional auditor behaviors influence audit quality. The participants of the study are auditors who are employed by accounting firms in Jakarta.

The researcher evaluated four hypotheses in this study. In developing these hypotheses, the researcher believed that there were three parts to the job-related stress concept: stressors,

strains, and outcomes (Umar et al., 2017). Stressors are the things that make the stress. The strains affect an auditor's behavior. The outcome is the result of the stressor. The research considered the work environment, job complexity, and time budget pressure as a model of work stress. Time budget pressure occurs because of the lack of resources allocated to complete audit tasks. Two ways auditors can respond to audit time pressure are functional behavior or dysfunctional behavior. The first hypothesis being evaluated for this study was whether time budget pressure positively impacts irregularities of audit behavior. The second hypothesis being evaluated was whether the complexity of a task has a positive impact on dysfunctional audit behavior. The third hypothesis was whether information technology has a negative impact on dysfunctional audit behavior. The fourth hypothesis was whether dysfunctional audit behavior has a negative effect on the auditor's ability to detect fraud. This research used a quantitative method. Data were collected via an online questionnaire survey. A told of 81 participants were selected for the study. Questions were measured using a Likert scale.

The study concluded that time limitations from accounting firms could add pressure to the auditor and affect the auditor's performance. The study also concluded that dysfunctional audit behaviors reduce an auditor’s ability to detect material misstatements.

According to Hussin et al. (2017), increased pressure on auditors as a result of insufficient time allocation results in an auditor's risk assessment decrease resulting in reduced audit quality. The purpose of this study was to examine the relationship between professional skepticism, experience, and time budget pressure on an auditor’s ability to accurately assess the risk of misstatement. A negative impact on the audit profession is the auditor's failure to detect material misstatements within financial statements. Hussin et al. (2017) defined skepticism as doubt concerning the reliability of the information received from the auditee or individual being

audited. An auditor who exercises skepticism is usually suspicious in nature and driven to report fraud. An auditor that wants to enhance his or her performance relating to assessing the risk of fraud and material misstatement should adopt an attitude of professional skepticism. Auditors that adopt this characteristic will typically take longer to gather audit evidence and make additional checks. Time budget pressure occurs when the amount of time needed to complete the audit is more than budgeted. As a result, auditors use personal time, which results in underreporting of audit time, or auditors may not fully adopt a skeptical attitude. “This study examined time budget pressure in terms of its moderation on the relationship between professional skepticism and auditors’ assessment of fraud risks” (Hussin et al., 2017, p. 232).

Using a multiple regression analysis, the researcher tested three hypotheses. The first hypothesis developed was whether professional skepticism relates positively to auditors' assessment of the risk of material misstatement. The second hypothesis is that auditors' experience relates positively to the auditor's assessment of the risk of material misstatement. Experience is believed to influence an auditor's ability to assess the risk of material misstatement (Hussin et al., 2017). The third hypothesis is that time budget pressure negatively relates to the auditor's assessment of the risk of material misstatement. An auditor's inability to collect sufficient audit evidence due to insufficient time allocation during the audit period causes time budget pressure. The more skeptical an auditor is, the more time budget pressure affects the auditor. The researcher used a quasi-experiment with participants from Big 4 and non-Big 4 audit firms in Malaysia. The dependent variable for the study was the risk of material misstatement. The independent variables for the study are professional skepticism, auditor experience, and time budget pressure.

The researcher aimed to study the effects of time budget pressure, professional skepticism, and experience on an auditor's ability to assess the risk of material misstatement in an audit. The researcher used a multiple regression analysis to conduct the study. The analysis consisted of 248 cases. For hypothesis 1, the study concluded that there is a significant positive relationship between professional skepticism and auditor's assessment of the risk of material misstatement. An auditor's ability to assess the risk of material misstatement is improved based on the auditor's attitude of professional skepticism. For Hypothesis 2, the study concluded a positive relationship between experience and an auditor's assessment of the risk of material misstatement. The more experience an auditor has, the more competent the auditor will be when making decisions regarding assessing the risk of material misstatements. For Hypothesis 3, the study concluded that the time budget pressure has a significant negative influence on an auditor's ability to assess the risk of material misstatement.

The study concluded that as time budget pressure increases, an auditor's ability to assess the risk of material misstatement decreases. The decrease in an auditor's ability to assess the risk of material misstatement leads to a negative effect on the audit report's quality (Hussin et al., 2017). The study suggested that audit firms need to create a harmonious work environment that emphasizes on effective implementation of audit procedures and compliance of requirements of auditing standards in reasonable time periods" (Hussin et al., 2017, p. 248).

According to Nehme et al. (2021), tight audit budgets can impact audit quality. Tight budgets will leave less time for auditors to enhance their auditing skills, eventually impacting audit quality. The purpose of the study was to analyze how auditors perceive dysfunctional audit behavior. Audit quality is considered a sensitive topic in the accounting world because it is difficult to measure. This study aims to determine if standard business practices such as time

budget pressure and strict deadlines, poor coordination among team members, and improper planning of audits lead to dysfunctional audit behaviors (Nehme et al., 2021). The study was conducted in the form of a survey. Survey questions were aimed to assess an auditor's behavior and how the auditor perceived audit time budgets and their associated pressures. Poor ethical culture, lack of training, and poor code of ethics implementation can be driving factors of dysfunctional audit behavior.

Two research questions were constructed for the study. The first research question was whether standard audit practices such as time budget pressure and time deadline pressures lead to dysfunctional audit behavior. The second research question was whether there is a change in the perception of dysfunctional audit behaviors between experienced auditors and audit trainees. The audit trainees were auditors with two or fewer years of accounting experience, with the experienced auditors being the remainder of the sample. A survey was constructed to measure the participant's dysfunctional audit behaviors regarding time budget pressure and time deadline pressures. Participants included auditors from the Big 4 accounting firms in the UK. These Big 4 accounting firms account for 90% of the auditee market share. Of the 167 audit survey questionnaires, the researcher was able to use 145. A 5-point Likert scale was used to measure if the participants agreed with the statements. The Likert scale measured from strongly agrees to strongly disagree.

Results indicated that both junior and senior auditors engage in underreporting of budget time, which is a dysfunctional audit behavior. This underreporting of budget time can be considered dysfunctional because auditors may shift hours between assignments. Auditors may charge hours to more flexible audit assignment hours to prevent going over the audit hours budget. The study revealed that no matter if the auditor is experienced or inexperienced, budget

tightness is a significant factor that leads to dysfunctional audit behavior. The study also revealed that time deadline pressure is a significant factor that threatens the quality of an audit. The researcher concluded that by placing tight budget pressures on auditor's audit managers are transferring the fee pressure from the auditors. Although these tight budgets increase company profits and market share, the end result may negatively impact audit quality. The researcher suggested conducting research on non-big-four audit firms and determining if time budget pressure results in dysfunctional audit behavior.

In a survey conducted by Chen et al. (2020), about 60% of AICPA members stated in a survey that they prematurely signed off on audit steps due to time budget pressure. The purpose of this study was to study the effects of workload compression on individual audit behavior.

> Jay Hanson, a member of the Public Company Accounting Oversight Board, stated that audit committees expect and encouraged firm leaders and audit committees to carefully monitor auditors' workloads and keep in mind that audit quality will decrease if staff is forced to work excessive hours. (Chen et al., 2020, p. 1022)

The researcher determined that the majority of previous studies utilized surveys and questionnaires to evaluate the effects of audit pressures on quality and believed that those evaluation methods were inadequate. It was believed that research participants could potentially provide answers that favored the researchers, and these answers could not be equated to the auditor's behavior in the real world. To overcome this limitation, the researcher opted not to use auditor opinions but to operationalize workload compression as a ratio. "The ratio was audit fees from all audit engagements with the same fiscal year-end month of a client to total audit fees generated by a local office of an audit firm during a year" (Chen et al., 2020, p. 1023). The researcher investigated audit workload compression on auditors in China. Audit workload

compression is defined as pressure to finish tight audit time constraints. It is believed that workload compression and time budget pressures result in reduced audit quality because auditors inappropriately reduce the gathering of audit evidence. The hypothesis for this study was that greater levels of audit partner workload compression are associated with lower audit quality" (Chen et al., 2020, p. 1029). Since the researcher did not use audit surveys and questionnaires, the sample selected was financial variables and stock price information from China Stock Market and Accounting research database from 2001-2012, which total 16,710 observations.

The study concluded that audit quality and audit partner workload compression are inversely related. Workload compression has a negative impact on audit quality. The study also supported the recommendation that with workload compression negatively impacting audit quality, audit management should monitor individual auditor workloads.

According to Susiani et al. (2021), time budget pressures will result in low costs to audit firms but will reduce the performance of auditors. The short amount of time makes it difficult for auditors to gather sufficient audit evidence to report audit findings. After an analysis, the researcher found that audit budget time partially affects audit quality.

The purpose of this study was to determine factors that affect the quality of an audit. The variables in the study were time budget pressure, audit quality, and quality control system. The independent variables are time, budget pressure, and quality control system. The dependent variable is audit quality. The researcher defined time budget pressure as a factor that can negatively affect audit quality and high audit time budget pressure as pressure that influences auditors to conduct poor audit pressure that reduces the quality of an audit (Susiani et al., 2021). The researcher determined that there were several indicators of time budget pressures. The first indicator is how the auditor understands the time budget. If the auditor has a high understanding

of the auditor pressure, the effects of the pressure will be low; however, if the understanding is low, the effects of the pressure will be high (Susiani et al., 2021). The second indicator is that auditors must understand their responsibility and what is needed to complete and maintain the audit process efficiently. The third indicator is performance appraisal. If auditors are appraised on their ability to meet time budget pressure, the audit pressures will be much higher for the auditor. The fourth indicator is audit fee allocation. Time budget pressure will be much higher for an auditor if audit fees are solely based on the auditor finishing the audit within the time budget.

The researcher defined audit quality as an auditor's ability to perform the duties of the audit in a professional manner with professional ethics, competence, and independence playing a large part in the audit. Audit quality is vital because it protects the interest of the public. The researcher identified several audit quality indicators. The first and second are auditor competence and ensuring the auditor can professionally apply knowledge in audit assignments using professional standards and code of ethics. The third indicator is the proper use of essential personnel time which allows the auditor to have sufficient time to prepare, review, and approve essential procedures of the audit engagement (Susiani et al., 2021). A quality control system is a set of policies designed to achieve the objectives and procedures required to implement and monitor compliance with the policies (Susiani et al., 2021). The researcher identified several quality control system indicators. The first indicator is the audit leadership responsibility of quality. Audit leadership must design policies and procedures that promote an audit culture that emphasizes the importance of audit quality. The second indicator is ensuring policies and procedures provide adequate professional ethics provisions. The third indicator was ensuring that

audit management constantly monitors and provides adequate assurance that the quality control system is adequately running effectively.

The researcher established three hypotheses. The first hypothesis is that time budget pressure affects audit quality. The second hypothesis is that a quality control system affects audit quality. The third hypothesis is that time budget pressure and quality control systems affect audit quality. The researcher used an explanatory method with a survey approach. Questionnaires were used to collect data. Participants were auditors who work at 12 public accounting firms in Bandung and Jakarta. Although 50 questionnaires were sent, only 39 were viable. IBM-SPSS 25 was used to compute the results of the data.

The results of the study were that time budget pressure partially affects audit quality, quality control system partially affects audit quality, and time budget pressure and quality control system simultaneously affect the quality of an audit. If time budget pressure is appropriately managed, the better the results of the audit. The recommendation for future audits was to expand the independent variables such as competence, audit fees, and due professional care (Susiani et al., 2021).

According to Pasamba (2013), audit time budget pressure prevents auditors from completing work, increasing dysfunctional behavior. “The purpose of this study is to examine empirical evidence the influence of auditor independence and professionalism on audit quality by being moderated by time budget pressure” (Pasamba, 2019, p. 347). The independent variables for this study are auditor independence, professionalism, and time budget pressure. The researcher defined audit independence as the possibility that an auditor will report material misstatements. Professionalism is defined as an auditor's capability to perform the duties of the audit using knowledge, experience, technical and technological abilities, and adaptability. Time

budget pressure is related to the work stress theory that occurs when unreasonable time is budgeted to complete an audit task. The dependent variable for the study is audit quality.

To define quality, the researcher uses the quality theory. This theory states that if a service is performed by individuals with superior skills and good attitudes, the results of the service will have high quality. The researcher defined quality as the auditor's probability of identifying and reporting violations of the auditee's accounting system (Pasamba, 2019). The researcher used an explanatory quantitative research approach. The researcher evaluated the hypothesis to establish a causal relationship between variables. The researcher established three hypotheses. The first hypothesis is that independence has a positive effect on audit quality. The second hypothesis is that professionalism has a positive effect on audit quality. The third hypothesis is that time budget pressure moderates the relationship between auditor independence on audit quality. The fourth hypothesis was that time budget pressure affects the relationship between auditor professionalism and audit quality. The participants of the study were auditors of public accounting firms affiliated with Foreign Audit Organizations in Jakarta. Data were primarily collected using questionnaires using a survey method. The goal for using the survey method was to get the opinions of the participants. Of the 120 questionnaires distributed, only 97 questionnaires were returned. The results of the first hypothesis are that auditor independence has a significant effect on audit quality (Pasamba, 2019). The participants believed auditor independence was necessary for an auditor to carry out the responsibilities of the audit. The results of the second hypothesis concluded that audit professionalism has a significant impact on audit quality. “High professionalism will contribute to stakeholder’s trust in the auditor’s performance” (Pasamba, 2019, p. 353).

The result of the third and fourth hypothesis was time budget pressure variable weakened the relationship between auditor professionalism and audit quality" (Pasamba, 2014, p. 353). When audit time budget is complex for an auditor to achieve, the time budget pressure causes stress and reduces the ability for the auditor to report potential material misstatements. The study concluded that time budget pressure could negatively impact auditor independence and professionalism on the quality of an audit.

According to Kautsar and Samarang (2016), time budget pressure reduces an auditor's performance in carrying out an audit task. These dysfunctional audit behaviors are influenced by several factors, such as time budget pressures. The purpose of this study was to examine whether time budget pressure has an influence on dysfunctional audit behavior. The independent variable for this study was time budget pressure. The dependent variable for this study was dysfunctional audit behavior. According to Kautsar and Samarang (2016), audit time budget is the number of hours each section of an audit will have. Establishing the audit time budget is typically performed by the lead auditor and approved by management. Audit time budgets are prepared to evaluate the efficiency of each audit team member, compile a record for billing the client or auditee, and compile a basis for the planning of the following audit (Kautsar & Samarang, 2016).

Time budget pressure is seen as potentially reducing auditor performance. Dysfunctional audit behavior is poor execution of an audit procedure that, as a result, reduces the level of evidence gathered for the audit, making the collected evidence unreliable and inadequate (Kautsar & Samarang, 2016). While establishing the hypothesis, Kautsar and Samarang (2016) believed that audit time budget pressure adds pressure to the auditor completing the audit and further encourages the auditor to perform dysfunctional audit behaviors. The researcher established two hypotheses for the study. The first hypothesis was that time budget pressure does

not have an influence on dysfunctional audit behavior. The second hypothesis was that time budget pressure does have an influence on dysfunctional audit behavior.

The study was conducted using a descriptive-verificative to describe and explain how time budget pressures impact dysfunctional audit behavior. Data were collected in the form of a survey. Four hundred questionnaires were distributed, with only 183 returned with no damage or incomplete. There were 183 participants selected from public accounting firms in Indonesia included in the analysis. A regression analysis concluded that time budget pressure does have an influence on dysfunctional audit behavior. Time budget pressure can reduce auditors' audit performance of audit tasks (Kautsar & Samarang, 2016). “This study proves that there is low adherence to auditing standards and weak implementation of audit procedures that not performed optimally because time budget planned was very tight” (Kautsar & Samarang, 2016, p. 93). According to Bowrin and King (2010), there is a negative relationship between time pressure, task complexity, and audit effectiveness.

The purpose of this study was to determine if there was a relationship between time pressure, audit effectiveness, and task complexity (Bowrin & King, 2010). The three variables for this study were time pressure, audit effectiveness, and task complexity. The independent variables for this study are time pressure and task complexity. The dependent variable is audit effectiveness. Time pressure is defined as whether or not an auditor perceives themselves as performing audit tasks within a specific amount of time (Bowrin & King, 2010). "Task complexity is defined as the manner in which task elements are interrelated and the extent to which task requirements are specified" (Bowrin & King, 2010, p. 163). Audit effectiveness was defined as the extent to which the auditor achieved the audit objective (Bowrin & King, 2010). The research established two hypotheses for the study. The first hypothesis is that an inverted U-

Shaped relationship exists between time pressure and audit effectiveness in the auditing context. The second hypothesis is that task complexity moderates the relationship between time pressure and audit effectiveness. It is believed that the more complex the task, the more negative effect time pressure will have on the auditor. Participants selected for this study included 63 public accountants for Big 4 accounting firms, with 33 accountants from Midwest United States and the remaining 30 located in the Caribbean.

The results of the first hypothesis indicated that there was not an inverted U-shaped relationship between time pressure and audit effectiveness. The results of the second hypothesis were supported, and the researcher determined that task complexity does moderate the relationship between time pressure and audit effectiveness. The greater the task complexity, the more of an impact time pressure has on audit effectiveness and, as a result, the quality of the audit. Recommendations for future research included having a more diverse group of accounting firms and a more significant number of participants from each firm. Utilizing this recommendation may increase the statistical test of the quadratic and moderating effects that were analyzed in the current study (Bowrin & King, 2010).

Related Studies: Support Audit Budget Pressure Positively Impacts Auditor Judgment and Quality. According to Astuty et al. (2022), the higher the time budget pressures, the higher the audit quality. Time budget pressures encourage accountants to work more efficiently. The purpose of this study was to test and prove that audit quality is impacted by due professional care, time budget pressure, and dysfunctional audit behavior. The study consisted of four variables. The independent variables are due professional care, dysfunctional audit behavior, and time budget pressure. The dependent variable is audit quality. Due professional care is defined as an auditor completing an audit carefully and in a professional manner.

This attitude requires an auditor to think critically and evaluate audit evidence thoroughly. To carefully conduct an audit requires an auditor to be alert of any risk of material misstatement (Astuty et al., 2022). Time budget pressure is used to measure the efficiency of an auditor's work. Regardless of how short the audit time an auditor is evaluated based on how efficient and on time the budget is completed. Dysfunctional audit behavior is defined as sociological, psychological, and social psychological human behavior-related factors such as underreporting chargeable time and prematurely signing off on audit steps (Astuty et al., 2022). Audit quality was defined as an audit being carried out in accordance with accounting standards to reveal and report any violations committed by the client (Astuty et al., 2022).

The survey method was used to determine the relationship between two or more variables. The participants for this study were auditors employed by public accounting firms in Medan City, Indonesia. A total of 135 participants were included in this study. There were two hypotheses tested for this study. The first hypothesis was whether due professional care has an effect on audit quality. The second hypothesis was whether time budget pressure has an effect on audit quality. The results of the first hypothesis suggest that due professional care has a positive effect on audit quality. The more due professional care exercised by the auditor, the higher the audit quality.

The results of the second hypothesis suggest that time budget pressure has a positive effect on audit quality. The results suggest that the higher the time budget pressure, the higher the audit quality (Astuty et al., 2022). This study suggests that although too much audit time budget pressure can reduce audit quality, the audit pressure is needed to push high-performance standards and acts. The study concludes that time budget pressure does influence audit quality but in a positive way.

According to Meidawati and Assidiqi (2019), time budget pressures positively influence audit quality. Although time budget pressure contributes to time constraints, auditors are motivated to complete their audit work by being as efficient with their time as possible. The purpose of this study was to determine the effects an auditor's competence, independence, effects of audit fees, and time budget pressure has on audit quality. There are total variables in this study. The independent variables are audit fee, competence, independence, auditor ethics, and time budget pressure. The dependent variable for the study is audit quality. The audit fee is defined as the payments received for performing the audit service (Meidawati & Assidiqi, 2019). Competence is defined as the auditor performing the services at a level of high professionalism (Meidawati & Assidiqi, 2019). Independence is an auditor attitude that is free from outside influences (Meidawati & Assidiqi, 2019).

Auditor ethics is defined as the auditor not performing any fraudulent activities while performing any audit functions. Time budget pressure is defined as the auditor suffering while conducting the audit that will also impact audit quality (Meidawati & Assidiqi, 2019). Audit quality is defined as an external auditor's ability to detect material misstatements during the audit process (Meidawati & Assidiqi, 2019). Meidawati and Assidiqi (2019) established five hypotheses for this study. The first hypothesis was that audit fee positively influences the quality of an audit. Studies showed that when audit fees or the audit incentive increased, the quality would also increase since audit procedures would require more detail. The second hypothesis is that competence positively influences the quality of an audit. Studies showed that the higher the competence of the auditor, the higher the quality of the study. The third hypothesis is that independence positively influences the quality of an audit. Research shows that the higher the level of auditor independence, the less likely the auditor will be influenced by outside factors,

those increasing the validity of the audit results. The fourth hypothesis is that audit ethics positively influence audit quality. Research shows that the better the ethical principles of the auditor, the better the quality of the audit results. The fifth and final hypothesis of the study is that time budget pressure positively influences audit quality.

Research shows that although time budget pressure does affect audit performance and decision making, the effects are positive because they stimulate the auditor's motivation to complete the audit task on time. The participants of the study were auditors working in public accounting firms in Semarang City, Indonesia, with a minimum of a bachelor's degree and one to 5 years of audit experience. The population size was 100 auditors, with the number of auditors selected as 50 to perform the study. Data were collected in the form of a questionnaire. Of the 50 questionnaires sent, only 45 were returned and completed.

The result of the first hypothesis was that audit fee does have a negative impact on the quality of an audit. The higher the audit fees, the lower the audit quality. The result of the second hypothesis is that auditor competence does have a positive effect on the quality of an audit; therefore, the higher the competence of the auditor, the higher the quality of the audit. The result of the third hypothesis was that auditor independence has no effect on the quality of an audit. The result of the fourth hypothesis was that the level of ethics the auditor positive, the better the quality of the audit would be. The result of the fifth hypothesis was that audit time pressure does have a positive effect on audit quality. This study supports that the constraint of time budget pressure motivates employees to complete audit assignments efficiently, thus increasing audit quality.

According to Zainudin et al. (2021), time budget pressure does not affect audit quality. Therefore, time budget pressure is not considered a dominant component when conducting an

audit. The purpose of this study is to examine how audit quality is impacted by auditor skepticism, understanding of information systems, auditor motivation, and auditor competence. The study consisted of five variables. The independent variables are auditor skepticism, understanding of information systems, auditor motivation, auditor competence. The dependent variable is audit quality. Auditor skepticism is defined as a use attitude an auditor must possess while performing audit functions that help the auditor maintain a questioning mind regarding how the process of an entity is running. Understanding of information systems is defined as an auditor's ability to understand information systems that exist and use it as an integrated tool in every audit because it influences the planning, monitoring, and implementation of procedures conducted in the audit (Zainudin et al., 2021). Auditor motivation is defined as the auditor's desire to fulfill the obligations of the audit assignment. Competence is not defined by the knowledge the auditor possesses but commands the way the auditor behaves during the audit process.

Audit quality is defined as the level of certainty that the results of the audit accurately describe how well the agency is performing and provides reasonable assurance that the report is free from material errors or omissions. Zainudin et al. (2021) proposed six hypotheses. The first hypothesis is that auditor skepticism has a positive and significant influence on audit quality. The second hypothesis is that auditor competence has a positive and significant influence on audit quality. The third hypothesis is that understanding of information systems has a positive and significant influence on audit quality. The fourth hypothesis is that auditor motivation has a positive influence on audit quality. The fifth hypothesis is that time budget pressure moderates the relationship between auditor competence and audit quality. The sixth hypothesis is that time budget pressure moderates the relationship between auditor motivation and audit quality.

Zainudin et al. (2021) utilized a causal method to establish a relationship between independent and dependent variables. The study was measured using a 5-point Likert scale from point one indicating strongly disagree to point five indicating strongly agree. Participants for this study were auditors from AKN V and VI BPK RI Audit Board of the Republic of Indonesia Public Relations and International Cooperation Bureau with at least two years of work experience. The researcher sent out 90 questionnaires, with only 58 being complete and returned.

The result of the first hypothesis was that auditor skepticism does have a positive and significant effect on audit quality. Skepticism is a quality that the auditor must possess during the completion of an audit. The result of the second hypothesis was that the competence of an auditor does have a positive and significant effect on audit quality. Competence is essential in improving the quality of an audit. The result of the third hypothesis was that understanding of information systems does have a positive and significant effect on audit quality. By understanding the information system, the auditor will be able to carry out the duties of the audit at a faster pace with good knowledge of the information system. The result of the fourth hypothesis is that auditor motivation does have a positive but insignificant effect on audit quality. The reason for the insignificant effects is that many auditors do not believe that improving audit quality is part of their audit responsibilities. “The result of the fifth and sixth hypothesis is time budget pressure does not moderate the competence and auditor motivation towards audit quality” (Zainudin et al., 2021, p. 526). The study conducted does not indicate that time budget pressure is a dominant factor while auditors are conducting audits. "Time budget pressure does not affect the quality of audits when it comes to the relationship between auditor competency and motivation" (Zainudin et al., 2021, p. 526). Zainudin et al. (2021) recommended other studies adding variables such as integrity, auditor experiences, and education.

According to Lestari et al. (2020), dysfunctional auditor behaviors are not caused by audit time budget pressure. Therefore, time budget pressure does not affect audit quality. “The purpose of this study was to investigate the effects that an auditors’ professional commitment and time budget pressure on audit quality mediated by auditors’ independence at the Audit Board of the Republic of Indonesia” (Lestari et al., 2020, p. 263).

The study considered four variables. The variables are auditor's professional commitment, auditor independence, audit time budget pressure, and audit quality. Auditor’s professional commitment is defined as a component an individual possesses that relates to the strength; he or she must direct himself in the presence of pressure. Low professional commitment may result in dysfunctional audit behavior, and high professional commitment may reduce dysfunctional audit behavior. Auditor independence is defined as an auditor's ability to perform the duties of an audit that is not impartial, seen as impartial, or influenced by anyone. Audit time budget pressures occur when auditors are required to perform audit duties with limited resources needed to implement the audit. Audit quality is defined by the probability that the auditor will find a violation of the client's accounting system and report the violation (Lestari et al., 2020).

The study evaluated four hypotheses. The first hypothesis is whether auditors' professional commitment has a positive effect on audit quality. The second hypothesis was whether an auditors' professional commitment affects audit quality mediated by the independence of the auditor. The third hypothesis was whether time budget pressure has a negative effect on audit quality. The fourth hypothesis was does audit time budget pressure affects audit quality mediated by the independence of the auditor. The research was conducted using a questionnaire and applies to explanatory research. Questionnaires were distributed to

head representative offices in the Audit Board of the Republic of Indonesia, which consisted of 34 provinces. The participants of the study were 132 auditors throughout Indonesia. The auditors ranged from junior and senior auditors with work experience of fewer than 11 years.

The result of the first hypothesis shows that an auditor's professional commitment has a significant and positive effect on the quality of an audit. The higher the level of commitment from the auditor, the higher the quality of the audit will be. The result of the second hypothesis was that an auditor's professional commitment has a significant and positive effect on the quality of an audit mediated by an auditor's independence (Lestari et al., 2020). The result of the third hypothesis is that audit time budget pressure has a positive influence on the effect of audit quality, but the effect is insignificant. "The result was interpreted as high audit time budget pressure will not affect higher audit quality which means these auditors could still perform quality audits despite the audit time budget pressures" (Lestari et al., 2020, p. 270). "The result of the fourth hypothesis was audit time budget pressure has a significant positive effect on audit quality mediated by auditors' independence" (Lestari et al., 2020, p. 270). The result is interpreted as the higher the time budget pressure, the higher the quality of audit results.

According to Sitepu et al. (2020), the greater the time budget pressure, the better the audit quality results. "The purpose of the study is to provide empirical evidence regarding the effects of time budget pressure and competence of audit quality with audit supervision as the moderation variable in the public accounting firms" (Sitepu et al., 2020, p. 158). The study consisted of four variables. The variables are time budget pressure, audit supervision, competence, and audit quality. The independent variables are time budget pressure, audit supervision, competence, and audit quality. The dependent variable is audit quality. Time budget pressure is defined as an auditor doing their jobs timely while at the same time required to audit the financial statement

properly. Audit supervision is defined as a management function responsible for supervising the audit process and ensuring achievement is well received. Competence is defined as expert skill obtained through experience or training.

"Audit quality is defined as the probability that an auditor will find and report violations that may result in material misstatements" (Sitepu et al., 2020, p. 160). Sitepu et al. (2020) developed four hypotheses. The first hypothesis is that time budget pressure positively influences audit quality. The second hypothesis was that competence positively influences audit quality. The third hypothesis was that audit supervision moderates the influence of time budget pressure toward audit quality. The fourth hypothesis is that audit supervision moderates the influence of competence toward audit quality. The participants of the study were forty-five auditors working in the nine big public accounting firms located in South Sumatra. The participants were junior, senior, supervisors, and partners with more comprehensive audit experience and education ranges. This study was a quantitative study with questionnaires used to gather data. Data from the questionnaire were gathered using a Likert scale.

The result of the first hypothesis was that time budget pressure has a positive and significant effect on the quality of an audit. The results are interpreted that the higher the time budget pressure, the higher the quality of an audit. The result of the second hypothesis was that there is a significant and positive relationship between competence and audit quality. The higher the auditor's competence, the higher the audit quality. The result of the third hypothesis regarding time budget pressure has a positive effect on audit quality, with supervision being a moderating variable, was not supported in the study. The researcher learned that the audit time is already established when auditors receive an audit, making the supervisor an unimportant factor.

The result of the fourth and final hypothesis regarding competence having a positive effect on audit quality with audit supervision as a moderating variable was not supported in the study.

The researcher concluded that South Sumatra has already mastered examining financial reports; therefore, audit supervision is considered an unimportant factor. Recommendations for improving audit quality include increasing salary, training, and promotion potential. It is recommended that a quality control system be implemented in public accounting firms to ensure supervisors are reviewing all work.

According to Wijaya and Yulyona (2017), there is no significant effect of time deadline pressure perceived in an individual auditor when a deadline is specified. The purpose of the study was to investigate the potential determinants of audit quality. The study consisted of five variables. The independent variables are complex audit tasks, time deadline pressure, obedience pressure, and information system expertise. The dependent variable was audit quality. Complex audit tasks were defined as how the auditor perceived the difficulty of the audit. Time deadline pressure is defined as the pressure that occurs when an audit task completion date has been specified, but the auditor finds it difficult to reach the deadline. Obedience pressure is defined as pressure received from instructions provided by supervisors in an organization that influence auditor behavior. Information system expertise is defined as an auditor's understanding of information systems that help to expedite the audit process and result in higher quality audits. The study did not define audit quality. It mentioned that it was difficult to define, describe, and measure.

The research conducted four hypotheses to aid in the study. The first hypothesis was that the complexity of audit tasks is negatively related to audit quality. The second hypothesis was that time deadline pressure is negatively related to audit quality. The third hypothesis was that

obedience pressure is negatively related to audit quality. The fourth hypothesis was that information system expertise is positively related to audit quality. The research method used was a multiple linear regression technique. The participants of the study were restricted to auditors in Indonesia employed by Big 4 and non-Big 4 public accounting firms. Of the 231 questionnaires distributed, only 216 were returned and completed. The result of the first hypothesis was that the high complexity could not reduce an auditor's ability to complete a task and improve audit quality. The results of the second hypothesis concluded that high time budget pressure has no significant effect on audit quality, and despite the time budget pressure, the auditor will be able to meet the deadline without negatively affecting audit quality.

The result of the third hypothesis concluded that obedience pressure would not result in the auditor performing a lower quality audit. The result of the fourth hypothesis concluded that information system expertise would greatly expedite an auditor's ability to reach time budgets without negatively impacting audit quality. The researcher recommended that further studies focus on particular issues such as audit risk and whether fees could be associated with higher or lower audit quality.

Summary of Literature Review

This research concept proposal has identified business practices that contribute to the problem, theories, variables, and related studies for this quantitative research proposal to study the impact of audit budget pressures on audit quality. This academic literature review has provided a 360-degree discussion of the business problem and the factors that contribute to the problem, which is the failure of audit management to recognize the impact of time budget pressure on auditors and how those effects negatively impact audit quality. The purpose of this literature review was to provide a foundation for the study and provide clarity of the researcher's

goal. The first section of the literature review discusses business practices related to and contribute to the business problem.

The identified practices were organizational culture and penalties for failing to meet time budget deadlines. The second section discusses the background of the general and specific problem. This section essentially discusses the problem the poor business practices cause. In this section, using scholarly resources, the researcher identifies the effects of time budget pressure and how the effects impact audit quality. After reviewing past studies, this section also identifies an ongoing issue that audit firms need to address.

The next section of the review identifies theories associated with the study. The section identified two theories that justify and support the arguments of the study and how each theory relates to the problem statement. The following section identifies, defines, and explains each variable in the study. Each variable is described in-depth, and the researcher identifies how each variable was used to assess the effect that time budget pressure has on the auditor and audit quality. The last section of the literature review was the related studies. This section included summaries of several scholarly studies that have been completed within the last 5 years. The summaries described the purpose of the study, variables, research concepts, results, and recommendations for future studies where applicable.

The studies include results that supported that time budget pressure negatively impacts auditors and audit quality, and other studies included results that show that time budget pressure positively impacts auditors and audit quality. Each section of the literature review collectively provides a foundation that audit time budget pressure negatively affects auditors and audit quality, which is a significant business problem that needs further research. The overall proposed research study provides a detailed process on how the research addressed the possible failure of

audit management of public accounting firms in the Southeastern Region of the United States to complete an audit resulting in potentially decreased quality of audit results.

Summary of Section 1 and Transition

Summary

The purpose of the study is to address a business problem and determine the effects of time budget pressure on the auditor and whether those effects impact audit quality. Section 1 of the study provided the foundation of the study to form a sound conclusion and recommendation. Each section of this section individually aided the researcher in addressing the problem statement, and each section was collectively cohesive to form a firm conclusion and recommendation.

The background of the study explains the significance of this business problem and why further research on this topic is essential. The problem statement section addresses the business problem and provides current literature demonstrating it is still an ongoing business problem. The purpose statement section explains the purpose of this fixed design method in the form of a correlational study needed to examine the effects of time budget pressure imposed by management on auditors and how those effects are correlated with audit quality. The research questions section identifies the research questions the researcher will use to establish a relationship between the variables. The first research question is focused on the relationship between two known variables, management of accounting firms and audit quality. The second research question is focused on the relationship between two known variables, time budget pressures, and auditor judgment while completing an audit. The third research question is focused on the relationship between two known variables, time budget pressures placed on auditors and audit quality.

The hypotheses section consists of hypotheses the researcher tested throughout the study to address the general and specific problems statements. The nature of the study section explains how the research will be conducted. This section addresses the positivism research paradigm used, a fixed design method, and a correlational design method will be used to conduct the research. The theoretical framework section identifies the elements of the study used to address the general problem and research questions outlined in the study. This section provides a diagram that illustrates a logical progression of this quantitative research design's theories, actors, and variables. The definition of terms section provides the reader with an understanding of each component of the study. The assumptions, limitations, and delimitations section identified the study's assumptions, limitations, and delimitations. The significance of the study section discussed how this study will add to the existing practice of leadership and the existing body of knowledge, how it will benefit the business practice and its relationship to the accounting field. Finally, the review of the professional and literature review section provides a foundation for the study, which allows the researcher to transition to Section 2 of the study smoothly.

Transition to Section 2

Section 2 of the research study is the Project. Now that the researcher has identified the foundation of the study and identified each research component of the study, section 2 will allow the researcher to provide an in-depth discussion of each component of the study. Section 2 will include the role of the researcher and the appropriateness of the chosen methodology. This section will include more details of the participants and population and sampling methods that were used. This section will also include an overview of the data collected, instruments, and how

the data were organized. It will then include an analysis of the data and how the researcher ensured the reliability and validity of the data collected.

Section 2: The Project

Section 2 of the research proposal is the Project. Now that the foundation of the study has been established the researcher will now provide an in-depth discussion of each component of the study. The purpose of the study addressed a business problem and determined the effects of time budget pressure on the auditor and whether those effects impact audit quality. In addition, this study adds to existing literature and serve as support for future research studies. The Project section identifies the procedures the researcher implemented to address the research problem and form a sound conclusion and recommendation. In this section of the proposal, the researcher identifies the role of the researcher, the methodology, participants, population and sampling, data collection and organization, data analysis, and concludes with how the reliability and validity of the study was addressed. The items included in this portion will provide the researcher with accurate data to form a sound conclusion and recommendation.

Purpose Statement

The purpose of this fixed design method in a correlational study is to add to the current literature and determine the impact of time budget pressure on audit quality. This research examined the effects of time budget pressure that audit management imposes on auditors. In addition to examining the effects of time budget pressure, the effects on auditor and audit quality were measured for correlation. The specific problem addressed is the potential failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on auditors in public accounting firms in the Southeastern Region to complete an audit resulting in potential decreased quality of audit results.

Role of the Researcher

The role of a researcher in a quantitative research study is to establish a cause-and-effect relationship between two variables using mathematical, computational, and statistical methods (Ahmad et al., 2019). Quantitative methods include collecting data in questionnaires (Ahmad et al., 2019). "Quantitative researchers are objectivists and positivists in their research approach" (Daniel, 2016, p. 92). The researcher of a quantitative research study has many roles. The researcher must first explain a phenomenon by collecting and analyzing numerical data (Mohajan, 2021). The researcher must then establish the highest controlled research setting. Once the setting is established to ensure generalization to the largest population, the sample must be randomized (Ahmad et al., 2019). The researcher then determines how the results will be measured and the design and method that will match the research aims, collect high-quality data, and provide accurate results. The final role of the researcher is to determine the best way to collect data, analyze the raw data, and interpret the data collected.

Actions of the Researcher to Conduct the Study

For this quantitative research study, the researcher determined the effect of audit time pressure on auditors and whether those effects impact audit quality. For this correlational study, the researcher established testable hypotheses to evaluate the impact of audit time budget pressure on auditors and audit quality. The variables for this study are audit budget pressures imposed by management, auditor judgment, and audit quality. To increase the validity of the data, the researcher put safeguards in place to avoid both respondent and researcher bias. The researcher collected numerical data using a Likert scale. The researcher ensured survey questions were neutrally worded and not leading. There were just as many positive responses as there are

negative ones. The surveys were anonymous, and the researcher avoided providing ideas about the contents of the study to avoid enforcing the researchers' opinions on the respondents.

The surveys were conducted online to solicit participants. The researcher did not manipulate any of the selected variables of the study. The collected numerical data were entered into an IBM SPSS statistical software and analyzed. Using the SPSS Statistical data software, the researcher analyzed the relationship between the variables and determine the strength and direction among the variables. Once the data were gathered and analyzed, the researcher summarized the results and concluded the study.

Summary

The researcher aimed to establish a relationship between known study variables, audit budget pressures imposed by management, auditor judgment, and audit quality. The researcher used a common methodology, questionnaires, to collect numerical data from participants. Questionnaires were distributed to participants online. To increase the validity of the data collected, the researcher ensured questionnaires were formatted to avoid researcher and respondent bias. Data were entered into the SPSS statistical software. The researcher determined the strength and direction of the variables and summarized the results to conclude the study.

Research Methodology

This section discusses the selected research methodology to determine the impact of audit budget pressure on audit quality. In this section, the researcher will discuss the appropriateness of the fixed design and method for conducting the research study. This research methodology allowed the researcher to determine a relationship between the effects of audit time pressures and negative audit quality. This section will also provide operational definitions of each study variable and identify the variable type, data type, and range. A table will be included in the

discussion. Finally, the section will be concluded with a detailed discussion of the specific tests to be performed and their appropriateness.

Discussion of Fixed Design

A quantitative fixed design method is theory-driven and is used when researchers want to quantify data (Williams, 2007). The survey design is pre-planned, and the focus of the study is designed to measure and compare variables. In addition, fixed designs are used by researchers to investigate connections between variables. A fixed design is most appropriate for this study because the research already has a theory, and that is the management of accounting firms' failure to recognize the negative impact of audit time budget on auditors and how those effects impact audit quality. The study was conducted using a Likert scale, where the data were quantified using an SPSS data analysis. Once the analysis was completed, the researcher compared variables and determined the connections between them.

Discussion of Correlational Research Study

This correlational research design methodology fits the research study because it aims to determine a relationship between variables. This methodology guided the researcher by allowing the researcher to establish a relationship between known variables. The general problem addressed is the failure of audit management firms to recognize the negative impact of time budget pressures on auditors resulting in decreased quality of audits. The variables within the problem statement are management of accounting firms, time budget pressures, and audit quality, and the research questions established allowed the researcher to determine if the variables are correlated. A correlational study allowed the researcher to determine how strong the relationship between the variables is (Apuke, 2017). This method was appropriate to conduct this study based on prior similar studies. For example, Svanberg and Ohman (2013) conducted a

study on a field survey of auditors employed by audit firms in Sweden to establish relationships between three ethical culture factors and reduced audit quality actions conducted by the auditor.

A correlational design method was utilized to test the researcher's hypothesis using Pearson correlational coefficients for the variables (Svanberg & Ohman, 2013). The researcher performed a correlational analysis and determined that a strong ethical culture is associated with increased audit quality conducting a fixed design using quantitative research methods. Bowrin and King (2010) conducted a correlational design study to examine the relationship between time pressure and audit effectiveness using a quantitative method. After the research hypothesis was developed, the researcher collected data and concluded a negative, interactional relationship among the variables (Bowrin & King, 2010).

Operational Definition of Variables

Audit budget pressures are an independent variable that was assessed during the research study to determine the effects these pressures have on the dependent variables, the auditor and audit quality. "For this study, the operational definition for audit budget pressure will be a stressor that arises or may arise from the lack of allocated time to finish the audit assignment" (Hadibroto, 2016). The data type for this variable was ordinal. Ordinal variables are similar to nominal variables, except ordinal have a meaningful sequence (Marateb et al., 2014). Ordinal scales have an order, but the intervals may be uneven between the scale points (Marateb et al., 2014). Ordinal scale may be used as Likert variables to analyze attitudinal responses such as agreement level (Marateb et al., 2014). Data collected for this study were questionnaires using a 5-point Likert Scale ranging from (1 – strongly disagree, 2- disagree, 3 – neutral, 4 – agree, 5 – strongly agree). By subtracting the highest range from the smallest, the range for this variable will be four.

The auditor's judgment is the dependent variable since the researcher assessed the effects of the independent variable, audit budget pressures, on the auditors. For this study, the operational definition for auditor judgment was any auditor's decision that governs and influences the audit outcome (Wedemeyer, 2010). The data type for this variable was ordinal. Ordinal variables are similar to nominal variables, except ordinal have a meaningful sequence (Marateb et al., 2014). Ordinal scales have an order, but the intervals may be uneven between the scale points (Marateb et al., 2014). Ordinal scale may be used as Likert variables to analyze attitudinal responses such as agreement level. Data collected for this study were questionnaires using a 5-point Likert Scale ranging from (1 – strongly disagree, 2- disagree, 3 – neutral, 4 – agree, 5 – strongly agree). By subtracting the highest range from the smallest, the range for this variable will be four.

Audit quality is the dependent variable since the researched assessed the effects of the independent variable, audit budget pressures on auditors, on audit quality. For this study, the operational definition of the quality of an audit is defined as the probability of an auditor finding fraud or material misstatements in a client's accounting system and being independent in reporting findings (Pasamba, 2019, p. 347). The data type for this variable was ordinal. Ordinal variables are similar to nominal variables, except ordinal have a meaningful sequence (Marateb et al., 2014). Ordinal scales have an order, but the intervals may be uneven between the scale points (Marateb et al., 2014). Ordinal scale may be used as Likert variables to analyze attitudinal responses such as agreement level. Data collected for this study were questionnaires using a 5-point Likert scale ranging from (1 – strongly disagree, 2- disagree, 3 – neutral, 4 – agree, 5 – strongly agree). By subtracting the highest range from the smallest, the range for this variable will be four.

Table 1

Audit Budget Pressure

Variable	Variable Type	Operational Definition	Data Type	Range
Audit Budget Pressure	Independent	A stressor may arise from the lack of allocated time to finish the audit assignment.	Ordinal Scale The researcher conducted a study to evaluate the relationship between variables using a 5-point Likert Scale.	The range for this variable was 4 (5 (strongly agrees) minus 1 (strongly disagrees). 1 – strongly disagrees, 2-disagree, 3 – neutral, 4 – agree, 5 – strongly agrees
Auditor Judgment	Dependent	Any decision that an auditor makes governs and influences the audit outcome.	Ordinal Scale The researcher conducted a study to evaluate the relationship between variables using a 5-point Likert Scale.	The range for this variable was 4 (5 (strongly agrees) minus 1 (strongly disagrees). 1 – strongly disagree, 2-disagree, 3 – neutral, 4 – agree, 5 – strongly agree
Audit Quality	Dependent	The probability of an auditor finding fraud or material misstatements in a client's accounting system and	Ordinal Scale The researcher conducted a study to evaluate the relationship between variables using a	The range for this variable was 4 (5 (strongly agrees) minus 1 (strongly disagrees). 1 – strongly disagree, 2-disagree, 3 – neutral, 4 – agree, 5 – strongly agree

	being independent in reporting findings.	5-point Likert Scale.

Detailed Discussion of Hypothesis and Specific Test

H1o: There is no statistically significant relationship between actions of management of accounting firms and their contribution to decreased audit quality.

For this hypothesis, the "actions" of management are their emphasis on time budgets. The tone of the organizational environment is set from the top. The researcher aimed to determine whether audit management's emphasis on-time budget causes audit pressures that negatively impact audit quality. Audit budget pressure is a common characteristic when completing audits, but management may influence how auditors react to the pressure. Using a 5-point Likert scale in the form of a questionnaire, the researcher assessed how auditors' reactions to audit time budget pressure are influenced by management of accounting firm's emphasis. The questionnaires were formed so that the researcher could evaluate whether participants agree or disagree with actions of management of accounting firms influence their actions that result in decreased audit quality.

This test is appropriate because the Likert test is a common methodological tool for collecting data in quantitative studies (Pescaroli et al., 2020). In addition, this test is the most appropriate because Likert scales analyze attitudinal responses such as agreement level from participants (Marateb et al., 2014). Potential responses from the Likert scale were labeled 1 – 5, with strongly disagree being labeled as 1 and strongly agree being labeled as 5. The general problem is management's failure to recognize the impact of time budget pressure on auditors and how those effects impact audit quality. The test is best for this study because it allowed the

researcher to quantify participants' agreement level and determine whether management of the accounting firm's emphasis on-time budget results in pressures that cause auditors to perform unethical accounting practices, impacting audit quality. Svanberg and Ohman (2013) conducted a Likert scale study to determine the relationship between time budget pressure and ethical culture with similar variables; therefore, we determined that this test is most appropriate for this study. Svanberg and Ohman (2013) concluded ethical cultures of an accounting firm influence the ethical decisions that auditors make.

H2o: There is no statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit.

The researcher aimed to determine whether time budget pressure affects auditor judgment. Using a 5-point Likert scale in the form of a questionnaire, the researcher will assess if participants agree that audit budget pressure affects their ability to make a sound judgment while completing the audit. Research has shown that an auditor's judgment governs and influences the outcome of an audit, and the opinion of the audit is based solely on the auditor's judgment (Wedemeyer, 2010). Therefore, the questionnaires will be formed so that the researcher can evaluate whether participants agree or disagree that time budget pressure causes them to perform specific actions that impair auditor judgment.

This test is appropriate because the Likert test is a common methodological tool for collecting data in quantitative studies (Pescaroli et al., 2020). This test is the most appropriate because Likert scales analyze attitudinal responses such as agreement level from participants (Marateb et al., 2014). Potential responses from the Likert scale will be labeled 1 – 5, with strongly disagree being labeled as 1 and strongly agree being labeled as 5. The general problem is management's failure to recognize the effects of time budget pressure on auditors and how

those effects impact audit quality. The test is best for this study because it will allow the researcher to quantify and analyze participants' agreement levels and determine whether audit budget pressure negatively affects auditor judgment while completing an audit.

H3o: There is no relationship between time budget pressures placed on auditors and audit quality.

The researcher aims to determine whether time budget pressure on auditors affects auditor quality. Using a 5-point Likert scale in the form of a questionnaire, the researcher will assess if participants agree that audit budget pressure affects their audit quality. Research has shown that the quality of an audit is determined by an auditor conducting an audit in a way that allows for material misstatements to be detected (Al-Qatamin & Salleh, 2020). Therefore, this questionnaire will be formed so that the researcher can evaluate whether participants agree or disagree that they are likely to conduct specific actions that prevent them from conducting a quality audit.

This test is appropriate because the Likert test is a common methodological tool for collecting data in quantitative studies (Pescaroli et al., 2020). This test is the most appropriate because Likert scales analyze attitudinal responses such as agreement level from participants (Marateb et al., 2014). Potential responses from the Likert scale will be labeled 1 – 5, with strongly disagree being labeled as 1 and strongly agree being labeled as 5. The general problem is management's failure to recognize the effects of time budget pressure on auditors and how those effects impact audit quality. The test is best for this study because it allowed the researcher to quantify and analyze participants' agreement levels and determine whether audit budget pressure negatively affects auditor judgment while completing an audit.

Summary of Research Methodology

The purpose of this fixed design method in a correlational study was to add to the current literature and determine the impact of time budget pressure on audit quality. The role of the researcher is to determine the best way to collect data, analyze the raw data, and interpret the data collected. To increase the study's validity, the researcher's actions included establishing a testable hypothesis, putting safeguards in place to avoid bias, ensuring anonymity for participants, avoiding variable manipulation, and finally gathering and analyzing the results and concluding the study. Fixed designs are the most appropriate because they are theory-driven, and researchers use them to investigate connections between variables. A correlational study was the most appropriate because it allowed the researcher to determine how strong the relationship between the variables is (Apuke, 2017).

Audit budget pressures are an independent variable that were assessed during the research study to determine the effects these pressures have on the dependent variables, the auditor and audit quality. The auditor's judgment is the dependent variable since the researcher assessed the effects of the independent variable, audit budget pressures, on the auditors. Audit quality is the dependent variable since the researcher assessed the effects of the independent variable, audit budget pressures on auditors, on audit quality. Using a 5-point Likert scale in the form of a questionnaire, the researcher assessed the effects of time budget pressure on auditors, auditor judgment, and audit quality. Each section of the research methodology collectively allowed the researcher to establish a correlational relationship between the variables and address the problem statement.

Participants

Eligible participants of the study were external auditors employed by certified public accounting (CPA) firms in the state of Alabama. The external auditors were CPAs that hold a minimum of a Bachelor of Science in Accounting degree and possess at least one year of accounting experience auditing financial statements. “External auditors play a significant role in ensuring that reported information is free from significant misstatements” (Zalata et al., 2020, p. 2). The study aimed to determine the effects of time budget pressure on external auditors of public accounting firms and how the effects impact audit quality. These participants are eligible because they are external auditors employed by certified public accounting firms subject to strict time budgets yearly. These participants provided data the researcher needed to conduct the study and determine the correlation between audit time budget pressure and audit quality.

Population and Sampling

“The population of interest for a study are comprised of the individuals, groups, or entities one seeks to understand and to whom the study results may be generalized (Casteel & Bridier, 2021, p. 343). A target population is a bounded group of individuals the researcher has access to and represents the nature of the population of interest (Casteel & Bridier, 2021). The sampling frame represents an operationalized representation of the target population and the number of individuals solicited for their participation. This section of the research proposal discusses the eligible population and sample of the study, their appropriateness, and their size. The population and sample identified in this section allowed the researcher to gather information needed to address the research questions and help assure the validity of the study results.

Population

The study population consisted of active external auditors who hold a CPA license, are employed by CPA firms, hold a minimum of a bachelor's degree in accounting, and have at least one year of accounting experience auditing financial statements. Participants for this study were Certified Public Accountants at all levels of hierarchy in the accounting firms that meet the education and experience requirement of the study. Applicants identified the years of experience, and the researcher noted whether experience plays a role in audit time budget pressure. The population were active external auditors that are CPAs registered with the Alabama State Board of Public Accountancy and employed by an active certified public accounting firm.

The population is appropriate because it consists of the individuals the researcher aims to understand. The individuals are currently employed by a CPA firm, located in the area of interest, and possess the minimum education and years of experience auditing financial statements with time budgets. Since these external auditors are subject to strict time budgets yearly, they are ideal candidates for this study and will provide usable data for the researcher to determine the effects of time budget pressure on audit quality. The specific problem is the potential failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on auditors in public accounting firms in the Southern Region of the United States, resulting in potentially decreased quality of audit results. Alabama Public accounting firms use time budgets and chargeable hours to make personnel evaluations, client billing, and future budgets (Akers & Eaton, 1999).

The population consists of CPAs employed by CPA firms subject to time budget pressure. These CPAs are located in Alabama, located in the Southern Region of the United States. Per the American Institute of Certified Public Accountants (AICPA), except for the U.S.

Virgin Island, all U.S. states must have at least 150 hours of education for licensure. To meet the requirement, CPA candidates must combine an undergraduate accounting degree or master's degree, combine an undergraduate degree with a Master's in Accounting or MBA with a concentration in accounting, or enroll in an integrated five-year professional accounting school leading to a master's degree in accounting. To obtain a full CPA license in Alabama, candidates must have one-year full-time employment in a public accountancy firm. Since all states require similar education requirements and all are required to have at least one year of audit experience, selecting a population to include all CPAs in Alabama is representative of all CPAs in the Southern part of the United States.

Annual registration for the Alabama State Board of Public Accountancy is October 1 through September 30. There are 5,858 registered Alabama CPAs; however, 4,651 do not work for public accounting firms, and 135 work for themselves. We determined we would exclude auditors from the population that does not work for public accounting firms because they may not be subjected to time budget constraints. In addition, we excluded auditors who work for themselves or have fewer than 20 employees as they do not have a significant market share of the audit industry and may not be subject to strict time constraints. Using the Alabama State Board of Public Accountancy FY2022 annual register, the size of the eligible population is 1,072 active registered CPAs that reside in Alabama currently working for a registered CPA firm. This population consists of 21 registered Alabama State Board of Public Accountancy audit firms. Four firms are Big 4 audit firms and 17 non-big audit firms.

Sampling

The sampling method for this study was convenience sampling. Convenience sampling is a non-probability sampling that allows the researcher to sample elements according to their

convenient accessibility and proximity (Elfil & Negida, 2017). The researcher contacted executives of the certified public accounting firms registered with the Alabama State Board of Public Accountancy. Survey links were provided to executives, and they distributed to the surveys and participants voluntarily who met the study criteria elected to participate. This sampling method is appropriate because the participants allowed all CPAs invited represented the 1,072 CPAs registered on the Alabama State Board of Public Accountancy. This allowed the sample to consist of a representative sample of the population. Convenience sampling is also appropriate because this sampling can be used to develop hypotheses and objectives for use in more rigorous research studies.

The sample frame consists of FY2022 registered active CPAs with the Alabama State Board of Public Accountancy FY2022 working for registered CPA firms. The CPAs can be at any rank, senior or junior, as long as they have a minimum bachelor's degree in accounting education and one-year audit experience requirements. The register consists of 1072 eligible CPAs. This sampling frame is appropriate because it includes all individuals in the eligible population, excludes anyone, not in the eligible population, and includes accurate information to contact the individuals. In addition, the register includes the CPA's name, title, state, phone number, and place of business, making them more accessible for the researcher to conduct the study.

The sample of participants will be active CPAs registered on the Alabama State Board of Public Accountancy for FY2022. This sample is appropriate because it was pulled from a group of individuals the study aims to gain an understanding of. The study aims to determine the relationship between time budget pressure and its impact on auditors and audit quality. Each

participant in the sample is a CPA responsible for reviewing financial statements and financial reports on tight budget schedules. Therefore, these CPAs are a representative group of the study.

Using a sample size calculator with a 95% confidence level, 5% confidence interval, and population of 1,072, the sample size for this study was planned to be 283. The final sample size of the study was 287 participants. The sample size is appropriate and generalizable because, as mentioned, each individual in the study is an auditor who reviews financial statements, has one year of experience, and is expected to perform financial reviews under time budget constraints. "A confidence level of 95% and confidence interval of 5% is often considered the best estimate of the range of plausible values obtained from a study" (Schober & Vetter, 2020, p. 1303). Choosing these parameters means that if a random sample were taken repeatedly from the same population, about 95% of the confidence intervals would contain the true population parameter (Schober & Vetter, 2020, p. 1303).

Summary of Population and Sampling

The study determined the effects of time budget pressure on auditors and audit quality. The specific problem addressed is the possible failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on auditors in public accounting firms in the Southern Region to complete an audit resulting in potential decreased quality of audit results. The target population is appropriate because it consists of the individuals the researcher aims to understand. Participants in the target population are currently employed by a CPA firm, located in the area of interest, and possess the minimum education and years of experience auditing financial statements with time budgets.

The sampling method for this study was convenience sampling. The sample frame consists of FY2022 registered active CPAs with the Alabama State Board of Public Accountancy

FY2022 working for registered CPA firms. The sample size for this study was 287, and using a 95% confidence level and 5% confidence interval, the size is appropriate, generalizable, and will represent a true representation of the population.

Data Collection and Organization

Data collection is a significant step in the quantitative research process (Sadan, 2017). Quality data collection methods must be utilized to improve the validity and accuracy of the research outcome and findings (Sadan, 2017). When conducting a study, it is essential for the researcher to properly outline the data collection plan, the instruments used to gather information, and how the data will be organized. This section of the proposal discussed how the researcher collected the data and its appropriateness. Next, the researcher discussed the survey instruments that were used. Finally, the organization of the data collected will be discussed. The data collection and organization selected for this study reduced the likelihood of errors within the results, allowed proper analysis, and provided accurate results. In addition, the selected data collection process allowed the researcher to determine the effects of time budget pressures on auditors and the impact on audit quality.

Data Collection Plan

The study aims to determine the impact of time budget pressures on auditors and how those pressures impact audit quality. The research will collect data using questionnaires in the form of a Likert scale. Randomly selected participants identified in the population indicated the extent to which they agree or disagree with a statement on the questionnaire. The questions were closed-ended, which allowed the researcher to gather specific data related to the purpose of the research study and the measured elements. Potential responses ranged from strongly disagree to strongly agree. Responses were quantified and analyzed for statistical significance.

This collection method is appropriate because it allowed the researcher to measure the participants' opinions or attitudes about time budget pressures and their impact on auditors and audit quality, reduce researcher bias, increase researcher objectivity, and guarantee participant anonymity. Likert-type responses are popular schemes that allow researchers to quantify people's opinions on different issues (Bishop & Herron, 2015). The Likert scales consisted of statements that are either negatively or positively worded. Each question was carefully worded to indicate whether time budget pressure influences auditor behavior and audit quality. Each question had a number that allowed the researcher to quantify and measure the degree of the relationship between variables.

This collection method reduced or eliminated researcher bias and increase researcher objectivity. Using a set of questions and emailing them to participants prevented the researcher from being in direct contact with the participant, thus reducing the researcher's influence on the participants. Finally, this collection method guaranteed anonymity. Participants were not required to input their names into the study, and since the researcher was not able to tie a questionnaire to a participant, the participants were more truthful about the study. If participants believe their answers could be tied to them, they may not answer truthfully or not complete the questionnaire in its entirety.

Instruments

Surveys. This study aims to determine the impact of time budget pressures on auditors and how those pressures impact audit quality. A total of two research surveys previously used will be utilized for this study. The surveys selected have been tested to ensure reliability and validity by the original scholars, will address each of the three research questions for this study, and the original scholars have provided permission for their surveys to be used for this research

study. In this section, the researcher will list each research question and discuss how each survey question relates to the research question. A copy of the survey and permission to use it will be listed in the Appendices section for reference.

RQ1: What is the relationship between the actions of the management of accounting firms and their contribution to decreased audit quality?

Herda and Martin (2016) stated that auditors truthfully reporting actual hours spent on an audit engagement is critical in public accounting because underreporting time can threaten the quality of an audit. Under-reporting can be harmful to the quality of an audit because firms use reported time to assess the effectiveness of their audit approach to current engagements and make resource allocation decisions (Herda & Martin, 2016). Decreased audit quality will be measured with one indicator: Underreporting audit time. Answar (2021) stated that time budget pressure increases for an auditor when the auditor considers not meeting an audit target as a performance metric. Time budget pressure was measured with one indicator: Incentives and emphasis from management to complete audits on or under budget.

Although audit firms prohibit auditors from misreporting time, some auditors still feel pressure to underreport time to meet time budgets. Therefore, the survey produced by Herda and Martin (2016) aimed to assess organizational factors that may impact an auditor's attitude to underreport time. Participants were 110 auditors of various levels of the organizations employed by two large national public accounting firms in the American Midwest. The researcher used a 5-point Likert scale. A copy of the survey and permission is located in the Appendices (See Appendix A and Appendix B).

Survey questions adapted from Herda and Martin (2016) are below:

It is more accepting to underreport audit time if (a five-point scale ["strongly disagree" to "strongly agree"].

1. It improves chances for promotion and advancement.
2. It improves performance evaluations.
3. It is suggested by the supervisor.
4. Others underreport their time, and it is necessary to compete with them.

Using a 5-point Likert scale: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, (5) strongly agree, each of these questions relate to the RQ1 because it will allow the researcher to assess whether management actions cause auditors to believe that underreporting time, a threat to audit quality, is a performance benefit. Questions one through four state that an auditor will participate in dysfunctional audit behavior if the outcome results in a positive performance evaluation from his supervisors. These results will conclude that audit management influence can cause auditors to underreport time, thus participating in dysfunctional audit behavior. Questions were designed, so response 5 indicates that dysfunctional audit behavior is likely if management has provided incentives. The instrument's reliability and validity have been deemed appropriate in prior studies Herda and Martin (2016) and Donnelly et al. (2003).

RQ2: What is the relationship between time budget pressures placed on auditors and auditor judgment while completing the audit?

Wedemeyer (2010) stated that any decision an auditor makes that governs or influences an audit outcome is auditor judgment. A premature signoff of an audit step could result in inaccurate reporting of audit results. Ling and Akers (2010) concluded that premature signoffs are primarily a result of a lack of professional skepticism. Al-Qatamin (2020) stated that the practice of premature signoff represents impaired auditor judgment. Auditor Judgment was

measured with one indicator: Premature signoffs. Time budget pressure was measured with one indicator: Incentives and Emphasis from Management to complete audits on or under budget. The survey produced by Ling and Akers (2010) investigated the issue of premature signoffs among internal auditors. The survey created by Ling and Akers (2010) was aimed to assess auditors' behaviors and perception of time budget pressures that result in dysfunctional audit behavior such as premature signoffs. The researcher used a 5-point Likert scale. Participants were 123 auditors at various levels of organizations employed by five Institute of Internal Auditor chapters in Wisconsin and Illinois. A copy of the survey and permission is located in the Appendices (See Appendix C and Appendix D).

Survey questions adapted from Ling and Akers (2010) regarding premature signoffs are below:

- Premature signoffs are the result of time budget constraints.
- Premature signoffs increase as emphasis on-time budget increases.
- Premature signoffs are a result of a desire to obtain a favorable performance evaluation.
- Premature signoffs are a result of a misunderstanding of professional responsibility.

Using a 5-point Likert scale: (1) strongly disagree, (2) disagree, (3) neutral, (4 agree, (5) strongly agree, each of these questions relate to the RQ2 because it will allow the researcher to assess whether time budget pressures affect an auditor's decision to conduct an audit using sound judgment. Each question asks participants if management's emphasis or incentives, indicators of time budget pressure, influences auditors to prematurely sign off on audit procedures, an indicator of poor auditor judgment. Questions were designed, so response 5 indicates auditors are likely to engage in premature signoffs when audit budget pressure is emphasized. The

instrument's reliability and validity have been deemed appropriate in a host of prior studies Ling and Akers (2010), Azad (1994), and Akers and Eaton (1999).

RQ3: What is the relationship between time budget pressures placed on auditors and audit quality?

Al-Qatamin and Salleh (2020) stated that the quality of an audit is an auditor's ability to detect material misstatements. Audit quality refers to an auditor's ability to satisfy stakeholder expectations and provide a degree of confidence that an audit report is free of material misstatement (Al-Qatamin & Salleh, 2020). For an audit to be considered a quality audit, it requires the auditor to satisfy and complete audit assertions and procedures (Al-Qatamin & Salleh, 2020). Ling and Akers (2010) stated that underreporting of time and premature signoffs can negatively impact the quality of audit work. Time budget pressure was measured with one indicator: Time budget pressure is felt. Audit quality was measured by two indicators: The ability to detect material misstatements and underreporting of time. The survey created by Ling and Akers (2010) was aimed to assess the impact of time budgets on auditor behavior. The researcher used a 5-point Likert scale. Participants were 123 auditors at various levels of organizations employed by five Institute of Internal Auditor chapters in Wisconsin and Illinois.

A copy of the survey and permission is located in the Appendices (See Appendix C and Appendix E).

The four survey questions adapted from Ling and Akers (2010) are below:

- An auditor believes audit time budget interferes with the proper conduct of an audit.
- An auditor believes there is a conflict between the concept of time budget and the gathering of sufficient audit evidence while performing an audit.

- When the time budget for an assignment is exceeded in an audit, the auditor feels a need to save the time elsewhere.
- Auditors sometimes take work home and do not report time to meet the time budget.

Using a 5-point Likert scale: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, (5) strongly agree, each of these questions relates to RQ3 because it allows the researcher to assess if time budget pressure prevents an auditor from detecting material misstatements or under-report time both of which are quality reducing activities. Questions one and two ask auditors if audit time pressure they feel prevents them from adequately conducting the audit, which will prevent them from detecting material misstatements. Questions three and four ask if time budget pressure felt causes auditors underreport audit hours, another quality reducing activity. Questions were designed, so response 5 indicates dysfunctional audit behavior when time budget pressure is involved, and audit quality decreases.

Questions were designed, so response 5 indicates that auditors exhibit quality reducing behaviors that prevent them from detecting material misstatement and underreporting hours when time budget pressure is felt. The instrument's reliability and validity have been deemed appropriate in a host of prior studies Ling and Akers (2010), Azad (1994), and Akers and Eaton (1999).

Data Organization Plan

Data were collected in the form of survey questions. To distribute the survey questions to participants, the researcher utilized SurveyMonkey, an online survey software. This survey software is similar to previous studies such as Ling and Akers (2010). Survey questions were distributed via email to participants with an access link to the survey. Once all data were

collected, the researcher exported all data into IBM SPSS statistical data software. The use of IBM SPSS was utilized by Al-Qatamin (2020).

All surveys collected via Survey Monkey are maintained on the company server and the researchers. Utilizing the IBM SPSS statistical data software allowed the researcher to export all data from the Survey Monkey survey tool and confirm that all data has been entered. With the use of SPSS statistical software, the researcher performed analysis to test the hypothesis and determine if there is statistical significance between variables. The software allowed the researcher to provide reliability and validity of the data collected. The SPSS statistical software identified any missing data and data outliers. It allowed the researcher to perform a Cronbach Alpha analysis. This analysis allowed the researcher to test the reliability of the multiple survey Likert question used in the study. This survey is appropriate because the study's goal is to determine if time budget pressures impact audit quality and utilizing a reliable survey and statistical analysis tools will strengthen the validity, reliability, and accuracy of the study results and conclusions.

Summary of Data Collection and Organization

An essential part of a research study is the data collection and organization. Proper data collection and organization allowed the researcher to analyze and draw accurate conclusions properly. The study aims to determine the impact of time budget pressures on auditors and how those pressures impact audit quality. Data were collected in the form of questionnaires using a reliable online survey tool, Survey Monkey. This survey tool has proven reliable in similar studies (Ling & Akers, 2010). Surveys were distributed via email, allowing for easy access to participants. Survey questions utilized for this study have been tested for reliability and validity in other studies. Data were organized using the SPSS statistical software. This software allowed

the researcher to analyze data and ease future researchers' use. Collectively the selected data collection and organization method allowed the researcher to form an accurate and relevant conclusion and determined the impact of time budget pressure on audit quality.

Data Analysis

The most important part of a research study is data analysis. The data analysis section is crucial because it summarizes the collected data. The purpose of the study is to test hypotheses to determine relationships between selected variables. The conclusion drawn from this analysis addresses the problem statement and determines whether audit budget pressure negatively impacts audit quality. This section of the proposal includes a discussion of the variables. First, the researcher will identify the variables, variable types, data type, and range. Then, the descriptive statistics used to evaluate the data's quality will be discussed. Finally, the researcher discusses each hypothesis and how it was tested.

*Variable*s

Dependent Variable(s). The two dependent variables for this study are auditor judgment and auditor quality. Auditor judgment (AJ) was measured by one indicator: premature sign offs. Auditor judgment is any decision an auditor makes that governs and influences the audit outcome. Ling and Akers (2010) concluded that premature signoffs are primarily a result of a lack of professional skepticism. Al-Qatamin (2020) stated that the practice of premature signoff represents impaired auditor judgment.

Audit quality (AQ) was measured by two indicators: The ability to detect material misstatements and underreporting of time. Audit quality is the probability of an auditor finding fraud or material misstatements in a client's accounting system and independently reporting findings. Underreporting time can be harmful to the quality of an audit because firms use

reported time to assess the effectiveness of their audit approach to current engagements and make resource allocation decisions (Herda & Martin, 2016).

Table 2

Auditor Judgment

Variable	Code	Variable Type	Data Type	Range
Auditor Judgment (AJ) Indicator: Premature signoffs	AJ1 AJ2 AJ3 AJ4	Dependent	Ordinal	The range for this variable was 4. 5-point Likert Scale (5 (strongly agrees) minus 1 (strongly disagrees). 1 – strongly disagree, 2-disagree, 3 – neutral, 4 – agree, 5 – strongly agree
Audit Quality (AQ) Indicators: (1) Underreporting of audit time (2) Ability to	AQ 1 AQ 2 AQ 3 AQ 4	Dependent	Ordinal	The range for this variable was 4. 5-point Likert Scale (5 (strongly agrees) minus 1 (strongly disagrees). 1 – strongly disagree, 2-disagree, 3 – neutral, 4 – agree, 5 – strongly agree

Independent Variable. There is one independent variable for this study, and it is audit budget pressure (ABP). Audit budget pressure was measured with two indicators: (1) Incentives and Emphasis from Management to complete the audit on or under budget, and (2) time budget

pressure is felt. For this study, the operational definition for audit budget pressure will be a stressor that arises or may arise from the lack of allocated time to finish the audit assignment (Hadibroto, 2016).

Table 3

Audit Budget Pressure

Variable	Code	Variable Type	Data Type	Range
Audit Budget Pressure (ABP) 2 Indicators: (1) Incentives and Emphasis from Management to complete audit on budget or under budget. (2) Time Pressure Felt	ABP 1 ABP 2 ABP 3 ABP 4	Independent	Ordinal	The range for this variable was 4. 5-point Likert Scale (5 (strongly agrees) minus 1 (strongly disagrees). 1 – strongly disagree, 2-disagree, 3 – neutral, 4 – agree, 5 – strongly agree

Descriptive Statistics

Descriptive statistics summarize data in an organized manner by describing the relationship between samples. Descriptive statistics is vital because it is the prerequisite for conducting inferential data needed to test the study's hypotheses.

The data collected is ordinal; therefore, per Morgan et al. (2012), appropriate descriptive statistics will be the frequency of data, mean, range, and standard deviation. Using IBM SPSS software for each entered variable data and respondent information such as sex, years of audit experience, and education, the researcher ran a descriptive demand to measure central tendency and variability. The frequency data showed the number of participants in the data set and identify any missing data. The range identified any outliers or incorrectly entered data. Since the

researcher used a Likert scale, the minimum (1) and maximum (5), the minimum and maximum should not be below one or five. The mean and standard deviation were calculated to indicate whether there is a low level of deviation in the research data. Answar et al. (2021) stated that a standard deviation scores smaller than the mean indicates a low level of deviation in research data. A low level of deviation among the data indicates reliability.

Hypothesis Testing

H1o: There is no statistically significant relationship between actions of management of accounting firms and their contribution to decreased audit quality.

This hypothesis aims to determine if there is a statistical relationship between the emphasis management of audit firms put on-time budget pressure and decreased audit quality. The variables tested are time budget pressure and decreased audit quality. The research question associated with this hypothesis is: *What is the relationship between the actions of the management of accounting firms and their contribution to decreased audit quality?*

There are two variables for this hypothesis. The first variable is audit time budget pressures emphasized by management because of incentives to complete audits under budget or on budget. The second variable is audit quality which is indicated by underreporting audit time. Data were collected in the form of a survey on a 5-point Likert scale. Both variables are ordinal, and the researcher aims to determine a relationship between them. Spearman correlation analysis is a method used to test the perception of data in ordinal form (Lobo & Guntur, 2018). The most appropriate is a Spearman Rho correlation analysis. Spearman Rh0 correlation is used when the researcher aims to find a correlation between two data sets. Spearman Rh0 is a non-parametric test the researchers used to measure the strength of association between two variables.

H2o: There is no statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit.

This hypothesis aims to determine if there is a statistical relationship between audit pressures placed on auditors and their impact on auditor judgment. The variables tested are time budget pressure and auditor judgment. The research question associated with this hypothesis is: *What is the relationship between time budget pressures placed on auditors and auditor judgment while completing the audit?*

There are two variables for this hypothesis. The first variable is audit time budget pressures emphasized by management because of incentives to complete audits on budget. The second variable is audit judgment. Data were collected in the form of a survey on a 5-point Likert scale. Both variables are ordinal, and the researcher aims to determine a relationship between them. Spearman correlation analysis is a method used to test the perception of data in ordinal form (Lobo & Guntur, 2018). The most appropriate is a Spearman Rho correlation analysis. Spearman Rh0 correlation is used when the researcher aims to find a correlation between two data sets. Spearman Rh0 is a non-parametric test the researchers used to measure the strength of association between two variables.

H3o: There is no relationship between time budget pressures placed on auditors and audit quality.

This hypothesis aims to determine the relationship between time budget pressures placed on auditors and audit quality. For this hypothesis, the "actions" of management are their emphasis on-time budgets. The tone of the organizational environment is set from the top. The researcher aims to determine whether audit management's emphasis on-time budget causes audit pressures that negatively impact audit quality. The variables included in this test were time

budget pressures placed on auditors and audit quality. The research question associated with this hypothesis is: *What is the relationship between time budget pressures placed on auditors and audit quality?*

There are two variables for this hypothesis. The first variable is audit time budget pressures indicated by time budget pressure felt by participants. The second variable is audit quality which is indicated by respondents' ability to detect material misstatement and underreporting of audit time. Data were collected in the form of a survey on a 5-point Likert scale. Both variables are ordinal, and the researcher aims to determine a relationship between them. Spearman correlation analysis is a method used to test the perception of data in ordinal form (Lobo & Guntur, 2018). The most appropriate is a Spearman Rho correlation analysis. Spearman Rh0 correlation is used when the researcher aims to find a correlation between two data sets. Spearman Rh0 is a non-parametric test the researchers used to measure the strength of association between two variables.

Hypothesis Testing Alternatives

If the data collected do not meet the requirement of the Spearman Rho test using IBM SPSS Data software, the researcher would have compared means and perform an independent samples t-test between each set of variables. Using an Independents Samples test, the researcher will compare the p-value to the alpha value of $\leq .05$. If it is determined that the p-value is less than the alpha value of $\leq .05$, it indicates a statical significance which indicates strong evidence against the null hypothesis.

Summary of Data Analysis

The data analysis section is crucial for a research study because it summarizes all data and what the researcher uses to conclude. This study contains two dependent variables and one

dependent variable. The dependent variables are auditor judgment and audit quality. The independent variable is time budget pressure. First, the researcher organized data using four descriptive statistics: frequency of data, mean, range, and standard deviation. Each hypothesis was formatted to address the research questions adequately. Then, using Spearman Rh0 correlation, the researcher determined if there are statistically significant relationships between the variables. If data do not meet the requirement of the Spearman correlation test, the research would have performed an independent samples t-test and determine if there is statistical significance between the variables to indicate strong evidence against the null hypothesis.

Reliability and Validity

This section of the research proposal will document what the researcher did to ensure the research is both reliable and valid. Establishing the reliability and validity of data collected for a research study is vital. This is important because these two characteristics ensure replicable data and results are accurate. Once the researcher has gathered and analyzed the data, it is imperative that the instrument used to measure the survey has these qualities. Although reliability and validity are closed related, they express different properties of the measuring instrument (Surucu & Maslakc, 2020, p. 2696). For this reason, both validity and reliability were measured separately. This section of the proposal will discuss tests that were utilized to ensure the reliability and validity of the study.

Reliability

"Reliability refers to the stability of the measuring instrument used and its consistency over time" (Surucu & Maslakci, 2020). The reliability of an instrument is measuring it at a different time and getting similar results (Surucu & Maslakci, 2020). A popular research method to test internal consistency is the determination of the alpha coefficient. This method is called

Cronbach's Alpha Coefficient. Using the SPSS Statistical software, the researcher ran a reliability analysis. All survey questions are negatively worded; therefore, the reliability analysis will provide accurate results. The researcher generated a summary for each set of variables. A Cronbach Alpha Coefficient between .7 and .9 is considered internally consistent (Surucu & Maslakci, 2020). The researcher tested data reliability based on the Cronbach Alpha value for each Variable in the SPSS data software.

Validity

"Validity refers to whether the measuring instrument measures the behavior or quality it is intended to measure and how well the measuring instrument performs its function" (Surucu & Maslakci, 2020, p. 2696). Validity is considered more important than reliability because it must measure what it claims to measure (Surucu & Maslakci, 2020). To test the validity of each set of survey questions, using SPSS data, the researcher totaled all questions in each survey data set. Once the total had been established, the researcher performed a Pearson bivariate correlation. Once the correlation had been generated for each question, the researcher confirmed that if the obtained value for each question is more than the critical error of $\leq$.05, the question is significant and valid. This analysis was repeated for each question.

Summary of Reliability and Validity

In conclusion, testing validity and reliability is imperative for a research study. Validity ensures that the measuring instrument measures what it is supposed to measure. Reliability ensures that using the measuring instrument at different times will yield similar results. The researcher performed a Pearson Bivariate Correlation on each survey question with the SPSS statistical analysis software to test validity. In addition, the researcher generated the Cronbach alpha to test reliability to determine if the measuring instrument is internally consistent. The

selected instruments used to test validity and reliability within the study will strengthen the quality of the research study and provide accurate data for future scholars to utilize.

Summary of Section 2 and Transition

Section 2 of the proposal provided a more in-depth discussion of each study component. Each section of this proposal was collectively cohesive and aided the research to address the problem statement to form a firm conclusion and recommendation. The purpose of this fixed design method in a correlational study aims to add to the current literature and determine the impact of time budget pressure on audit quality. The researcher used a common methodology and questionnaires to collect numerical data from participants. The researcher established testable hypotheses to evaluate the impact of audit time budget pressure on auditors and audit quality. The researcher collected numerical data using a Likert scale using an online survey tool.

To increase the validity of the data collected, the researcher ensured questions and distribution was formatted to avoid researcher and respondent bias. The researcher determined the strength and direction of the variables and summarized the results to conclude the study. A fixed correlational design was used for this research study. Researchers used fixed designs to investigate connections between variables. Fixed designs are the most appropriate because they are theory-driven, and researchers use them to investigate connections between variables. A correlational study is the most appropriate because it allows the researcher to determine how strong the relationship between the variables is (Apuke, 2017).

Audit budget pressures are an independent variable that were assessed during the research study to determine the effects these pressures have on the dependent variables, the auditor, and audit quality. The auditor's judgment is the dependent variable since the researcher assessed the effects of the independent variable, audit budget pressures, on the auditors. Audit quality is the

dependent variable since the researcher assessed the effects of the independent variable, audit budget pressures, on auditors and audit quality. The specific problem to be addressed is the possible failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on auditors in public accounting firms in the Southeastern Region to complete an audit resulting in potential decreased quality of audit results. Eligible participants of the study will be external auditors employed by certified public accounting (CPA) firms in Alabama.

The sampling method for this study was convenience sampling. The sample frame consists of FY2022 registered active CPAs with the Alabama State Board of Public Accountancy FY2022 working for registered CPA firms. The sample size for this study was 287 and using a 95% confidence level and 5% confidence interval, the size is appropriate, generalizable, and represents an accurate representation of the population. Data were collected in the form of questionnaires using a reliable online survey tool, Survey Monkey. This survey tool has proven reliable in similar studies (Ling & Akers, 2010). Surveys were distributed via email, allowing for easy access to participants. Survey questions utilized for this study have been tested for reliability and validity in other studies.

Data were organized using the SPSS statistical software. This software allowed the researcher to analyze data and ease future researchers' use. Each section provides an in-depth discussion of each component of the research study. Each section collectively allowed the researcher to provide a sound conclusion and increase the validity and reliability of results for future research use. Section 3 is the Application of Professional Practice. In this section the researcher will discuss the overview of the study, the presentation of the findings, application to professional practice, recommendations for further study, and research reflections.

Conclusion of the Research Proposal

The purpose of the study was to address a business problem and determine the effects of time budget pressure on the auditor and whether those effects impact audit quality. This proposal identified both the foundation of the study as well as the steps the researcher performed to answer the research questions and addressed the research problem. Section 1: Foundation of the Study identified the procedures and steps the researcher planned to use to address the problem statement and form a sound conclusion and recommendation. In Section 1 of this proposal, the researcher identified the general problem, its background, the specific problem, purpose statement, research questions, hypotheses, nature of the study, theoretical framework, definitions, assumptions, limitation, delimitation, study significance, and a discussion of related studies. Section 2: The project the field research the researcher conducted to form a sound conclusion and recommendation. In Section 2, the researcher identified the purpose statement, role of the researcher, researcher methodology, participants, population and sampling, data collection and organization, data analysis, reliability, and validity. The contents of this proposal collectively allowed the researcher to address the business problem, add to existing literature and serve as support for future studies.

Section 3: Application of Professional Practice

Overview of the Study

The general problem to be addressed is the failure of audit management firms to recognize the negative impact of time budget pressures on auditors to complete an audit, resulting in decreased quality of audit results. Investors and stakeholders rely on financial statements to make investment decisions, and it is imperative for the statements to be free from material misstatements. Management of organizations want their reports to look attractive to stakeholders, so report manipulation is always a risk (Iyugun et al., 2019). These suspicions grew as auditing scandals such as Enron and WorldCom occurred and, as a result, increased the importance of audit quality, and auditor objectivity and independence are two contributing factors that determine audit quality (Broberg et al., 2017). These scandals have put more pressure on audit firms forcing them to become more commercial and market oriented. To meet the expectations of the market. As a result, audit firms have been forced to cut costs to keep up with market expectations. Cutting costs resulted in increased time budget pressures on auditors, which impact audit performance and quality (Broberg et al., 2017).

The purpose of the study was to address a business problem and determine the effects of time budget pressure on the auditor and whether those effects impact audit quality. The specific problem to be addressed is the possible failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on auditors in public accounting firms in the southeastern region to complete an audit resulting in potentially decreased quality of audit results. Using a fixed correlational design, the researcher examined the effects of time budget pressure that audit management imposed on auditors and measured the correlation between the effects of time budget pressure, its impact on the auditor, and audit

quality. The study was guided using three research questions, and three hypotheses were utilized to test correlation. The study consisted of three variables, audit budget pressures, auditor judgment, and audit quality.

Variable data were collected in the form of an online survey that consisted of 18 questions. Participants were 287 certified public accountants in the state of Alabama. Using SPSS data analysis software, a Spearman Rho correlational analysis was performed.

- Using a Spearman Rho correlation, the researcher rejected null hypothesis 1, which states *there is no statistically significant relationship between the actions of management of accounting firms and their contribution to decreased audit quality*. The study shows a positive relationship between the management of accounting firms' emphasis on employees completing audits on or under budget and their contribution to decreased audit quality. There is a small to moderate correlation between both variables.
- Using the Spearman Rho correlation, the researcher rejected null hypothesis 2, which states *there is no statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit.* The study shows a positive relationship between audit budget pressure and reduced auditor judgment. There is a small to moderate correlation between both variables.
- Using the Spearman Rho correlation, the researcher rejected null hypothesis 3, which states t*here is no relationship between time budget pressures placed on auditors and audit quality.* The study concluded a positive relationship between audit budget pressure and decreased audit quality. There is a moderate to strong correlation between both variables.

The study's results addressed the business problem that time budget pressures negatively impact auditor judgment and audit quality.

Presentation of the Findings

This quantitative research correlational study aims to address a business problem and determine the effects of time budget pressure on the auditor and whether those effects impact audit quality. The study aims to determine if there is a relationship between time budget pressure, reduced audit quality, and impaired judgment. A Spearman Rho correlation was utilized to examine the relationship between both dependent variables, audit quality and auditor judgment, and the independent variable, audit budget pressure. This section of the dissertation describes the study's data collection process and results. This section includes the treatment and analysis of data collected under Protocol Number: IRB-FY21-22-1130, approved by Liberty's IRB on August 2, 2022. The research will discuss the results of the variable analysis and their relation to the research questions, theoretical framework, past literature, and problem statement.

Participants were certified public accountants registered with the Alabama State Board of Public Accountancy. To assist in the survey distribution and maintain participant anonymity, surveys were distributed to executives of the certified public accounting firms registered with the Alabama State Board of Public Accountancy. In addition, executives were asked to distribute surveys to employees who met the participation criteria. For 2 months, more than 600 individuals were invited to participate. Invitations were sent via email with the consent form and survey monkey link attached for easy access. The distribution methods resulted in 290 responses from individuals equating to a response rate of 48%. For a survey to be included in this study, participants must have met the inclusion criteria and completed the entire survey. At the

conclusion of the study, there were 287 respondents. There were instances where three participants failed to complete the whole survey.

Descriptive Statistics

This section will discuss the frequency of the screening, demographics, and variable data collected during the study. The screening data will ensure participants meet the study participant criteria. The demographics will provide a better understanding of the participants' background characteristics. The descriptive data were used to summarize the data in an organized manner. This data describes the relationship between samples. The information collected was a prerequisite for the inferential data needed to test the study's hypotheses. For the pretest, participants were required to consent to participate in the study, be employed by a CPA firm, be an external auditor and Certified Public Accountant in Alabama, have more than one year of experience auditing financial statements and identify themselves as male or female. This section will also discuss the means and standard deviations for the independent variable, time budget pressure, dependent variables, auditor judgment, and audit quality of the data collected.

Screening. Before any descriptive or inferential statistics were analyzed, the participants' responses were screened to ensure they met the eligibility requirements and responded to each survey question. The first page of the survey requested participants to select the *consent to participate in the research study* (Question 1). If the participants selected "*No, I do not consent to participate in the research study*," the participants were no longer able to continue to the following demographic section of the survey and were not included in the analysis. The demographics page consisted of five demographic questions, of which four of the questions were qualifying questions to continue to the variable survey questions in the study. Participants were required to be employed by a certified public accounting firm (Question 2). If a participant had

selected they were not "*Employed by a certified public accounting firm"* at the end of the demographics page, the participant was no longer able to move on to the variable survey question section, and the participant was not included in the analysis. Participants were required to be an external auditor and certified public accountants in Alabama. The next question (Question 3) required participants to answer "*Yes or No"* regarding whether they were both an external auditor and certified public accountant in Alabama. If a participant selected *"No*" at the end of the demographics page, the participant could no longer move on to the variable survey questions section and was not included in the analysis. Participants were required to possess at least a Bachelor of Science Degree in Accounting. The next question (question 4) required participants to answer "*Yes or No*" regarding whether they possessed a Bachelor of Science Degree in Accounting. If a participant selected "*No*" at the end of the demographics page, the participant could no longer move on to the variable analysis survey questions section, and the participant was not included in the analysis. Participants were required to have a minimum of 1 year of experience auditing financial statements. If a participant selected "*Less than one year*" at the end of the demographics page, the participant could no longer move on to the variable survey questions section, and the participant was not included in the analysis.

The last question on the demographics page asked participants to identify as male or female. There was no qualifying answer for this question; however, it provided additional information for each participant's background. Of the 290 participants, three failed to answer all questions. The final acceptable sample consisted of 287 participants. This study was structured to have a 95% confidence level and a 5% confidence interval. The appropriate, generalizable representation of the study population was 283. With 287 completed surveys, we reached the planned sample.

Demographics. Table 4 in Appendix F presents a summarized demographic data of the 287 participants. The participants included 193 men representing 67.2%, and 94 women, 32.8%. Each participant is currently employed by a CPA firm in Alabama and holds a minimum of a Bachelor of Science in Accounting degree. One-hundred and thirty-five (135) participants (47%) had one to 5 years of experience auditing financial statements, 102 participants (35.5%) had 5 to 10 years of experience, and the remaining 50 participants (17.4%) had more than 10 years of experience.

Cronbach Alpha Analysis Pretest

Since the study relies on survey data, it was appropriate to test the reliability of the measuring instruments used and their consistency over time (Surucu & Maslakci, 2020). A Cronbach Alpha test was utilized to test the reliability of the survey instruments. "The Cronbach's alpha test is usually applied to test the consistency and stability of the questionnaires, which measures each latent variable" (Bujang et al., 2018, p. 86). The Cronbach Alpha analysis is a standard measurement tool when a research study consists of multiple Likert questions in a survey, and the researcher wants to ensure the scale is reliable.

The analysis ensures each question in the data set is closely related. Using the SPSS Statistical software, a reliability analysis was performed for each data set for three variables, auditor judgment (AJ), audit quality (AQ), and audit budget pressure (ABP). SPSS Statistical software allowed a summary for each set of questions. A Cronbach Alpha Coefficient between .7 and .9 is considered internally consistent (Surucu & Maslakci, 2020). The Cronbach Alpha was calculated for the data set for each of the three variables.

Audit Judgment. The first independent variable is auditor judgment (AJ). Auditor Judgment is measured by one indicator: premature signoffs (AJ_Premature Signoffs). This set of

survey questions consisted of four questions using a 5-point Likert scale ranging from 1 strongly disagree to 5 strongly agree for participants to choose. Participants were asked to select their level of agreement with a statement. The scale was created so that the higher the number, the more likely the participant engages in dysfunctional audit behavior. Using the SPSS Statistical Data software, a Cronbach Alpha reliability test was run to ensure the set of questions was consistent and stable based on the participant responses. The summary of the questionnaire shows there were 287 valid survey responses with 0 missing data, which shows that all questions were answered. The Cronbach Alpha test yielded a coefficient of .716. See Table 5 in Appendix G for the output display. A set of data with a Cronbach Alpha coefficient between .7 and .9 is considered internally consistent; therefore, this data set is acceptable (Surucu & Maslakci, 2020). Based on the analysis results, each set of questions in the data set is closely related and reliable.

Audit Quality. The second independent variable is Audit Quality (AQ). Two indicators that measure audit quality are underreporting of audit time (AQ_URT) and an auditor's ability to detect material misstatements (AQ_ADM). Each indicator consists of its own set of survey questions. For the latent variable AQ_URT, the survey consisted of four questions using a 5-point Likert scale ranging from 1 strongly disagree to 5 strongly for participants to choose. Participants were asked to select their level of agreement with a statement. The scale was created so that the higher the number, the more likely the participant to engage in dysfunctional audit behavior. Using the SPSS Statistical Data software, a Cronbach Alpha reliability test was run to ensure the questions were consistent and stable based on the participant responses.

The summary of this questionnaire AQ_URT shows there were 287 valid survey responses with 0 missing data, which shows that all questions were answered. The Cronbach Alpha test yielded a coefficient of .798. See Table 6 in Appendix G for the output display. For

the latent variable AQ_ADM, the survey questions consisted of eight questions using a 5-point Likert scale ranging from 1 strongly disagree to 5 strongly agree for participants to choose. Participants were asked to select their level of agreement with a statement. The scale was created so that the higher the number, the more likely the participant engages in dysfunctional audit behavior. Using the SPSS Statistical Data software, a Cronbach Alpha reliability test was run to ensure the set of questions was consistent and stable based on participant responses. The summary of the questionnaire shows there were 287 valid survey responses with 0 missing data, which shows that all questions were answered. The Cronbach Alpha test yielded a coefficient of .824. See Table 7 in Appendix G for the output display. A set of data with a Cronbach Alpha coefficient between .7 and .9 is considered internally consistent; therefore, both sets are acceptable (Surucu & Maslakci, 2020). Based on the analysis results, each set of questions in the data set is closely related and reliable.

Audit Budget Pressure. The independent variable in the study is audit budget pressure (ABP). Two indicators were used to measure audit budget pressure: incentives and emphasis from management to complete an audit on budget or under budget and time pressure felt. Both indicators consist of a set of survey questions. This set of survey questions consisted of four questions using a 5-point Likert scale ranging from 1 strongly disagree to 5 strongly agree for participants to choose. Participants were asked to select their level of agreement with a statement. The scale was created, so the higher the number, the more likely the participant would engage in dysfunctional audit behavior. Using the SPSS Statistical Data software, a Cronbach reliability test was run to ensure the set of questions was consistent and stable based on participant responses. The summary of the questionnaire shows there were 287 valid survey responses with 0 missing data, which shows that all questions were answered. The Cronbach

Alpha test yielded a coefficient of .756. See Table 8 in Appendix G for the output display. A set of data with a Cronbach Alpha coefficient between .7 and .9 is considered internally consistent; therefore, this data set is acceptable (Surucu & Maslakci, 2020). Based on the analysis results, each set of questions in the data set is closely related and reliable.

Descriptive Statistics for Hypothesis Testing

Per Morgan et al. (2012), appropriative descriptive statistics will be in the frequency of data, mean, range, and standard deviation. Table 9 in Appendix H presents summarized data of means, ranges, and stand deviations for the two dependent variables, auditor judgment, and audit quality, and the independent variable, audit time budget pressure. The range will identify any outliers or incorrectly entered data. Since data were collected using a Likert scale with the minimum (1) as strongly degree and maximum (5) as strongly agree, the minimum and maximum should not be below one or five. The mean and standard deviation will be calculated to indicate a low level of deviation in the collected research data. For each variable, there were four questions for each participant to answer.

Participants completed one 18-question survey. Question one through six were consent and screening questions. Questions seven through 18 were for each variable. Descriptive statistics were calculated on each variable, include (a) auditor judgment (AJ), (b) audit quality (AQ_URT) and (AQ_ADM), and audit budget pressure (ABP) with a r-point Likert scale. Each of the variables was created using several Likert questions.

Researchers commonly create several Likert-type items, group them into a survey scale, and calculate the mean score for each scale item to create a single scale item (Sullivan & Artino, 2013). The grouping of each variable will be discussed in each descriptive section. This practice is recommended when researchers are attempting to measure less concrete items where a single

survey item is unlikely to be capable of fully capturing the concept being accessed (Sullivan & Artino, 2013). "Prior to combining survey questions, experts recommend performing a Cronbach test analysis to provide evidence the components of the scale are sufficiently intercorrelated and that the grouped items measure an underlying variable" (Sullivan & Artino, 2013, p. 542). The Cronbach analysis in the previous section confirmed that the scale for each variable to be tested was consistent and acceptable. In addition, the alpha coefficient confirmed that each variable data set was reliable. In this case, we combined several used to measure the same variable into one single variable to perform our correlation analysis.

Auditor Judgment. Using the 18-question survey for this study, auditor judgment is the dependent variable and was measured by one indicator, premature signoffs, and AJ will represent this variable. AJ was created from questions 11 through 14. The Cronbach Alpha coefficient for this variable was .716, deeming the data set consistent and reliable. Using the SPSS Statistical data software, each of the survey questions in this data set was combined by calculating the mean answer of each participant. There were 287 completed survey responses for this variable. The mean statistics was 3.52, with a standard deviation of .686. The minimum and maximums were 1.25 and 5, and the range was 3.75.

Audit Quality. Using the 18-question survey for this study, audit quality has two indicators: under-reporting of time and an auditor's inability to detect material misstatements, which are represented by AQ_URT and AQ_ADM. AQ_URT was created from questions seven through ten. AQ_ADM was created from questions seven through 14. There were 283 completed surveys for this variable. The Cronbach Alpha coefficient for variable AQ_URT was .798, deeming the data set consistent and reliable. The Cronbach Alpha coefficient for variable AQ_ADM was .824, deeming the data set consistent and reliable. Using the SPSS Statistical data

software, each of the survey questions in these data sets was combined by calculating the mean answer for each participant. There were 287 completed survey responses for these variables. The mean statistic for AQ_URT was 3.48, with a standard deviation of .782. The minimum and maximums were 1 and 5, with a range of 4.

Audit Time Budget Pressure. Using the 18-question survey for this study, audit time budget pressures have two indicators. The first indicator is incentive and emphasis from management to complete an audit on or under budget, and the second is time pressure felt. These indicators were created from questions 15 through 18, so they will be represented by one variable data set, ABP. There were 287 completed survey responses for this variable. The mean statistics for ABP was 3.735, with a standard deviation of .67549. The minimum and maximum were 1.75 and 5, and the range was 3.25.

Descriptive Results

The results of the descriptive pretest show that there were 283 completed questionnaires needed for the study. Answar et al. (2012) stated that a standard deviation score smaller than the mean indicates a low level of deviation in the research data. A low level of deviation among the data indicates reliability. Each variable's standard deviation was lower than the mean. The range for each variable was between one and five. Using the sample size calculator with a 95% confidence level, 5% confidence interval, and a population of 1,072, our sample size needed 283 participants. We received 287 completed surveys which made our sample size appropriate and generalizable.

Assumptions

Most statistical procedures require assessing normality. Normality determines the appropriate correlation test for the data collected and failing to ensure normality could yield

misinterpreted data making it invalid and unreliable (Razali & Wah, 2011). Therefore, checking for assumptions before conducting any relevant statistical procedures is essential. "When normality is violated, interpretation and inferences may not be reliable or valid (Razali & Wah, 2011). Common normality tests are the Shapiro-Wilk test, Kolmogorov-Smirnov test, histograms, and box plots (Razali & Wah, 2011). The researcher determined the importance of choosing the correct analysis tool using the SPSS Statistical Data analysis tool; a Shapiro-Wilk test, Kolmogorov-Smirnov test, histogram, and box plots were conducted for each variable. The results of the assumption results will be discussed as well as a detailed interpretation of the data output.

The Shapiro-Wilk Test and Kolmogorov-Smirnov Test

The Shapiro-Wilk test and Kolmogorov-Smirnov test are common normality testing instruments. The Shapiro-Wilk test is commonly used for smaller sample sizes of less than 50. The Kolmogorov-Smirnov test is used for samples greater than or less than 50. Despite their differences in sample size, the null hypothesis states that data from both are taken from a normally distributed population (Mishra et al., 2019). Using the SPSS Statistical Analysis software, the 287 usable survey questionnaires for each variable were analyzed for normality before hypothesis testing.

Questions 7 through 10 of the survey instrument were formatted to measure a participant's level of agreement to underreporting time due to audit budget pressure. The variable name for this item is AQ_URT since underreporting time is used as an audit quality indicator. Questions 11 through 14 of the survey instrument were formatted to measure a participant's level of agreement to prematurely sign off on an audit due to audit budget pressure. The variable abbreviation for this study is AJ. Questions 15 through 18 of the survey instrument were

formatted to measure the participant's level of agreement with how audit budget pressure makes them feel. The variable name for this item is ABP. Questions 7 through 14 combine the survey questions for underreporting time and premature signoffs to measure an auditor's ability to detect material misstatement, an audit quality indicator.

Underreporting time and premature signoffs prevent an auditor from detecting material misstatements; therefore, these two sets of variable surveys will be used to measure this indicator of audit quality, an auditor's ability to detect material misstatements. Each variable set of questions was formatted, where a higher number indicates dysfunctional audit behavior due to time budget pressures. Although the Kolmogorov-Smirnov test is most appropriate for this study of 287 participants, the results of the Shapiro-Wilk test are in the Appendix. The null hypothesis is accepted with a significance level of more than .05, and data are considered normally distributed (Mishra et al., 2019).

The Shapiro-Wilk and Kolmogorov-Smirnov test yielded a significance of <.001 for each variable. With a significance of less than .05, the data are considered not statistically significant; therefore, the data for each variable is not normally distributed. Table 10 in Appendix I list the results of the test.

Histogram and Q-Q Plots

Histogram charts are used as an additional resource to test data for normality. An indication of normality includes equally distributed data forming the peak in the middle of the diagram. When reviewing a histogram chart for normality, skewness to the right or left indicates that the data are not normally distributed. Using the SPSS statistical data software, a histogram graph and Q-Q plot were generated for each of the selected variables.

The histogram for each variable was generated using the SPSS statistical data software, and it found that all histogram charts were slightly skewed to the left, making the data not normally distributed. We reviewed the Q-Q plot for each variable, and neither variable had a normally distributed line. Figure 2 and Figure 3 in Appendix J contain the histogram and Q-Q plot for audit quality for the underreporting of time indicator (AQ_URT). Figure 4 and Figure 5 in Appendix J contain the histogram and Q-Q plot for Auditor Judgment (AJ). Figure 6 and Figure 7 in Appendix J contain the histogram and Q-Q plot for audit quality for the ability to detect material misstatement indicator (AQ_ADM). Figure 8 in Appendix J contains the histogram and Q-Q plot for audit budget pressure (ABP). Based on the Sharpie-Wilk test results, histogram, and Q-Q plot for each variable, the assumption of normality has been violated.

Hypothesis Testing

This quantitative research study aimed to determine the impact of audit budget pressures on auditors and whether it impacts audit quality. In addition, the study aimed to determine whether there is a relationship between the three known variables of this study. The three variables were auditor judgment, audit quality, and audit budget pressures. Three hypotheses guided the study:

- H1o: There is no statistically significant relationship between the actions of management of accounting firms and their contribution to decreased audit quality.
- H2o: There is no statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit.
- H3o: There is no relationship between time budget pressures placed on auditors and audit quality.

Each hypothesis is formatted to determine the relationship between each variable. The selected correlational study allowed the researcher to accept or reject the null hypothesis. This section of the presentation of the findings will discuss how the pretest data collected determined the analysis performed and the results of the analysis, the detailed discussion of the test performed, and the probability of Type I and Type II errors. To conduct these tests, IBM SPSS data analysis software was utilized.

Hypothesis Testing: Results of Pretest. After the results of the pretest and data were collected, it was determined that a Spearman Rho correlational analysis would be appropriate. This descriptive statistics section discussed the data collected, the screening, the reliability, and the assumption test. To perform a Spearman Rho test, certain assumptions must be met. Per Morgan et al. (2012), data for a Spearman Rho test has two assumptions and conditions. Per Morgan et al. (2012), assumptions and conditions of a Spearman Rho are as follows:

- Spearman Rho assumes that both variables are at least ordinal and do not assume a normal distribution, making it a nonparametric statistic.
- The scores on one variable are monotonically related to the other variables, which means that as the values of one variable increase, the other variable increases.

Before testing participant data to determine if a Spearman correlation is appropriate, the researcher must ensure that participants meet the inclusion criteria. Once determined that participants meet the inclusion criteria, the survey instrument was checked for reliability and consistency. Lastly, after the survey tools have proven consistent and reliable, each variable was analyzed to check for normality. Although individual, each section was needed to ensure an effective and reliable analysis was being performed. This section will discuss the importance of

the pretest performed, how it relates to the three hypotheses, and why a Spearman Rho correlational study was appropriate.

Screening. Data screening is conducted prior to performing and recording data to ensure integrity. This study aims to determine the impact of audit budget pressures on auditors and how that impact affects audit quality. Therefore, screening questions were needed to increase the reliability of the data. There were six screening questions conducted for this study. Five of the questions needed to be answered a certain way so participants could continue to the variable questions, and the one remaining question was to gain a better understanding of the participants. This section will discuss the questions and why they were needed to test the hypothesis for the correlational analysis.

Question 1. Question 1 required participants to state whether or not they consented to the study. "Informed consent is an ethical and legal requirement for research involving human participants" (Nijhawan et al., 2013, p. 134). "Obtaining consent involves informing the subject about his or her rights, the purpose of the study, procedures to be undertaken, potential risks and benefits of participation, expected duration of the study, the extent of confidentiality of personal identification, demographic data, and informing the participants that the study was completely voluntary (Nijhawan et al., 2013, p. 134). Liberty University's Institutional Review Board reviewed the consent form. The consent form review process allowed the board, sponsor, and investigator to ensure that the rights of the participants were protected. After the fieldwork, all participants included in the analysis selected "yes, I consent to the research study." In addition to being an ethical and legal requirement, consent promotes positive feelings before and after completing a study. The positive feeling allows for more accurate answers, making the study results more reliable.

Question 2. Question 2 required participants to state whether they were self-employed or employed by a CPA firm. One of the actors in this study was the management of accounting firms. The management of the firm influence time budget pressures. Managers set the time budget and ensure they are met. If a participant is self-employed, they are not subject to time budget pressures because they establish and enforce them. If a participant selected they were self-employed, they could not proceed to the variable questionnaire. If a participant who is not subject to time budget pressures had been included, the reliability of the data collected would have been reduced. Hypothesis 1 states that there is no statistically significant relationship between the actions of the management of accounting firms and their contribution to decreasing audit quality. Including a participant not subject to management pressure would have reduced the ability to answer this hypothesis.

Question 3. Question 3 required participants to state whether they were both an external auditor and a Certified Public Accountant in the state of Alabama. The participants in this study were required to be external auditors and Certified Public Accountants in the state of Alabama. This question required participants to select either yes or no. If participants had selected "No" to this question, they could not proceed to the variable questionnaire. The study states that a business problem is audit time budget pressures impact auditor and audit quality. It is a problem because investors, stakeholders, and organizations use audit results to make investment and financial decisions. It was essential to ensure the participants were external auditors because internal auditors are employees of the organizations.

An external auditor is independent of whom they are auditing, and their purpose is to determine whether financial statements are free from material misstatements (Burt, 2016). This question is important because it will allow the researcher to address the business problem. Each

of the three hypotheses for this research study was to determine the overall impact of audit time budget pressure on auditors and the quality of an audit. Although the internal auditor is subject to time budgets, it was important that all participants performed the same audit functions. We can accurately address each hypothesis by ensuring all employees are external auditors and Certified Public Accountants in Alabama.

Question 4. Question 4 required participants to state whether they possessed at least a Bachelor of Science degree in accounting. If participants indicated they did not possess at least a Bachelor of Science degree in accounting, they could not proceed to the variable questionnaire. This question increased the reliability of the results because an individual with a bachelor's degree has completed four years of study. The program prepares individuals for a wide range of accounting career paths, explicitly auditing and analyzing financial data. Hypothesis 2 states that there is no statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit. Hypothesis 3 states there is no relationship between time budget pressures placed on auditors and audit quality. Therefore, a participant with this degree would show they meet the education requirement to be an auditor.

Selecting a participant without an accounting degree indicates decreased abilities or preparation for auditing tasks. It does not mean an individual without an accounting degree would not be able to perform audit functions, but it allows all participants to have the same base foundation of education. Ensuring participants all had the same base foundation of education increased the reliability of the data, which would increase the ability to answer these hypotheses.

Question 5. Question 5 required participants to state how many years of experience they have auditing financial statements. Participants were required to have at least one year of experience auditing financial statements. If participants selected less than one year of experience,

they could not proceed to the variable questionnaire. This question served two purposes to ensure the reliability of the data prior to analysis. Hypothesis 2 states that there is no statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit. Hypothesis 3 states there is no relationship between time budget pressures placed on auditors and audit quality. Like question 4, it was important that each participant had the same base level of experience. For example, a participant that has only been working as an auditor for a month is more likely to be impacted by audit budget pressures than someone who has been auditing for a year.

By ensuring each participant had the same level of experience, the ability to measure audit budget pressure on auditor judgment would increase the ability to answer these hypotheses. The second purpose of this screening question allowed the researcher to gain more understanding of the participants. Participants were asked to select if their experience was less than 1 year, 1 to 5 years, 5 to 10 years, and more than 10 years. The data showed that 135 participants had 1 to 5 years of experience, 102 had 5 to 10 years of experience, and 50 had more than 10 years. This data shows that there was a mixture of participants. This information helped establish the reliability of the data. If the data had shown that a significant amount of the participants had 1 to 5 years of experience and it was determined that audit budget pressure does impact audit quality, it might have been assumed that experience played a factor. However, this study shows that only 47% of the participants have 1 to 5 years of experience, and the remaining 53% had 5 years or more. This mixture increases the reliability of the data, which will increase the ability to answer these hypotheses.

Question 6. Question 6 required participants to indicate whether they were male or female. This question allowed the researcher to gain a better understanding of its participants.

Whether a participant entered male or female did not impact the participant's ability to continue to the variable section of the questionnaire.

The screening pretest performed ensured that participants met all qualifications of the research study and were qualified to answer each variable question appropriately. Of the 287 participants, all consented to participate in the research study and met the qualifications to continue to the variable questionnaire. Once all participants were screened, it allowed the reliability of the variable testing to be accurately assessed.

Cronbach Alpha Test

"Reliability refers to the stability of the measuring instrument used and its consistency over time" (Surucu & Maslakci, 2020, p. 2708). The Cronbach test allowed the researcher to confirm the reliability and consistency of the survey instruments. As mentioned, to test the assumptions of the Spearman Correlation variables must not assume a normal distribution and must be monotonically related. To accurately test that assumption, it is essential for the instruments to be reliable and closely related. A set of data with a Cronbach Alpha coefficient between .7 and .9 is considered internally consistent; therefore, this data set is acceptable (Surucu & Maslakci, 2020). Based on the results of the analysis, each set of questions for each variable in the data set is closely related and reliable. By assessing the instrument's reliability, the variables' normality can be analyzed to ensure a Spearman correlation is appropriate.

Assumptions Conclusion

All survey questions were formatted using a 5-point Likert scale ranging from 1 strongly degree to 5 strongly agree. All data collected were ordinal, which meets the Spearman Correlation assumption. Using the IBM SPSS Data analysis tool, a Sharpio-Wilk and Kolmogorov-Smirnov test yielded a significance of <.001 for each variable, indicating it is not

statistically significant, making the data not normally distributed. After visually reviewing conducted using the IBM SPSS Data analysis tool, Q-Q plots, and histograms for each variable, all signs shy away from normality. The correlation of the data was positive, which indicates that as one variable increases, the other variable increases making the variables monotonically related. Since the data collected are ordinal and all test points away from normality, it is clear that a nonparametric Spearman rank correlation coefficient should be used for the correlation test of this study.

Alternative Test

If the data collected had not met the requirements of the Spearman Rho test using the IBM Data Software, an Independents Samples test would have been performed where the p-value would have been compared to the alpha value of $\leq .05$. Since the requirement of the Spearman Rho test was met, no alternative testing was required.

Correlation Testing

The researcher chose a correlational research design to determine whether there is a relationship between the selected variables. A correlational study allows the researcher to determine a relationship between variables. The general problem being addressed is the failure of audit management firms to recognize the negative impact of time budget pressure on auditors, resulting in decreased audit quality. Using a correlational study will allow the researcher to determine if there is a relationship between the variables and how strong the relationship is (Apuke, 2017). The selected correlational study for each hypothesis will be a Spearman rank-order correlation that can measure the strength and direction of association that two ordinal variables have. 287 participants were tested for this analysis. This section will discuss each hypothesis and the results of the Spearman correlation test.

Spearman Rho Correlation: Hypothesis 1. Hypothesis 1 states there is no statistically significant relationship between the actions of management of accounting firms and their contribution to decreased audit quality. The hypothesis tested two variables, the independent variable audit budget pressure (ABP) and the dependent variable audit quality (AQ_URT). The first variable is audit time budget pressures. For this variable, the indicator of audit time budget pressures is the emphasis from management for auditors to complete audits on or under budget. We determined that management was an indicator of audit budget pressure because managers are the enforces of the audit budget.

Auditors may receive incentives or promotions to complete an audit on or under the set audit time budget. Although underreporting is not encouraged in audit firms, some auditors still feel pressure to meet deadlines. The second variable is audit quality which is indicated by underreporting audit time. Underreporting of audit time was chosen as an indicator of audit quality because it threatens audit quality. Underreporting of audit time is harmful to the quality of an audit because audit firms use time reported by auditors to perform an audit to assess the effectiveness of their audit approach to current engagements and to ensure each audit has the resources needed to complete them. Therefore, failing to properly plan for an audit reduces the quality of the audit.

The 287 participants in the study were required to answer a series of Likert scale questions ranging from 1 strongly disagree to 5 strongly agree. To assess the variable for audit quality, participants were required to answer four Likert questions to assess their level of agreement with an auditor's likelihood of underreporting audit time to receive a promotion or advancement. To assess the variable for audit budget pressure, participants were asked four Likert questions to indicate their level of agreement with time budgets set by management allows

the participant to complete an audit without engaging in dysfunctional audit behaviors. The questions were formatted so that the higher the number chosen by participants, the increased level of agreement with dysfunctional audit behavior.

The Likert questions for AQ_URT were questions 7 through 10 of the 18-question survey. Question 7 asked participants if it was more acceptable to underreport audit time if it improves the chances of promotion or advancement. Seventy-four percent (74% or 212) of the participants indicated that they agreed or strongly agreed with the statement, indicating that they agree that auditors would underreport time if it increases their chances for promotion or advancement. The remaining 26%, or 75 of the participants, were either undecided or had a level of disagreement with the statement. Question 8 asked participants if it was more acceptable to underreport audit time if it improves performance evaluations. Seventy percent (70% or 202) of the respondents indicated that they either agreed or strongly agreed with the statement, indicating that they would underreport audit time if it improved performance evaluations. The remaining 30%, or 85 of the participants, were either undecided or had a level of disagreement with the statement. Question 9 asked participants if it was more acceptable to underreport audit time if it was suggested by the supervisor. Eighty-three percent (83% or 240) of the participants selected that they agreed or strongly agreed with the statement, indicating that it is more acceptable to underreport audit time if it is suggested by the supervisor. The remaining 17% or 47 employees were either undecided or had a level of disagreement with the statement. Question 10 asked if it was more acceptable to underreport audit time if others underreport their time and if it is necessary to compete with them. Forty-eight percent (48% or 139) of the participants indicated that they either agreed or strongly agreed with the statement, indicating they agree that it is acceptable to underreport audit time to compete with other auditors who are underreporting time.

The remaining 52%, or 148 of the participants, were either undecided or had a level of disagreement with the statement. Each reply indicated that they agreed that incentives, such as promotions and performance evaluations, would make it acceptable to engage in dysfunctional audit behavior. Table 14 in Appendix L provides a copy of the results.

The Likert questions for ABP are questions 15 through 18 of the 18-question survey. Question 15 asked participants whether an auditor believes audit time budget constraints interfere with the proper conduct of an audit. Eighty-four percent (84% of 240) of the participants selected that they agreed or strongly agreed with the statement, indicating time budget constraints interfere with the proper conduct of an audit. The remaining 16%, or 47 of the participants, were either undecided or had a level of disagreement with the statement. Question 16 asked participants whether an auditor believes there is a conflict between the concept of time budget and the gathering of sufficient audit evidence while performing an audit. Seventy-seven percent (77% or 220) of the participants selected that they agreed or strongly agreed with the statement, indicating they agree that they are conflicted when it comes to conducting an audit on budget and gathering sufficient evidence. The remaining 23%, or 57 of the participants, were either undecided or had a level of disagreement with the statement. Question 17 asked participants that when the time budget for an assignment is exceeded in an audit, the auditor feels a need to save time elsewhere. Seventy-four percent (74% or 212) of the participants selected that they agreed or strongly agreed with the statement, indicating that when they exceed the budget for an audit, they feel the need to save time somewhere else. The remaining 26% or 65 of the participants were either undecided or had a level of disagreement with the statement. Question 18 asked participants if auditors sometimes take work home and do not report that time to meet the time budget. Eighty percent 980% or 230) of the participants selected that they

agreed or strongly agreed with the statement, indicating that they agreed they take work home to meet the time budget. The remaining 20%, or 57 of the participants, either was undecided or had a level of disagreement with the statement. The summary of replies for this set of questions, participants indicated that they agreed that they feel the pressures of time and budget constraints prevent them from completing audits efficiently. Table 17 and 18 in Appendix L provide a copy of the results.

Before running an analysis, based on the responses, participants agree that underreporting of time is acceptable to improve performance evaluations and the same set of participants feel pressure from audit budgets. The results of the correlation will indicate if there is a relationship between the two variable data sets. The results of the Cronbach Alpha analysis confirmed that the survey instruments for each variable were consistent, and the results of the assumptions test confirmed that the data were not normally distributed; therefore, Spearman's rank-order correlation was performed. For variable AQ_URT and variable ABP, the researcher found the mean answer for each question to use in the Spearman analysis. A Spearman's rank-order correlation was run using the IBM SPSS Data Analysis program to assess the relationship between both variables. The results yielded a Spearman correlation of .374. According to Akoglu (2018), this correlation indicates a small to moderate positive relationship between both variables. This means that as management's emphasis on time budget pressure increases, the auditor's likelihood to underreport time increases. The results yielded a p-value of <.01, indicating a highly significant relationship between both variables. Therefore, the researcher can reject the null hypothesis. Table 11 in Appendix K contains the results of the Spearman tests analysis for AQ_URT and ABP copied from the SPSS statistical data analysis software.

Spearman Rho Correlation: Hypothesis 2. Hypothesis 2 states there is no statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit. For this hypothesis, audit time pressure felt is an indicator of audit budget pressure. The hypothesis tested two variables, the independent variable, audit budget pressure (ABP), and the dependent variable, auditor judgment (AJ). The first variable is audit time budget pressure. For this variable, the indicator of audit time budget pressure is the emphasis on how the auditor feels about the audit budget pressure. We determined that time budget pressure felt was an indicator because how the auditor feels about time budget pressure will guide participant responses. The second variable is auditor judgment which is indicated by premature signoffs. Premature signoffs were chosen as an indicator of auditor judgment because auditor judgment is a crucial component in preparing and auditing financial statements (Wedemeyer, 2010). These decisions guide the auditor's decision-making. Premature signoffs indicate the auditor signed off on an audit step before ensuring the requirements were met; therefore, failing to exercise proper auditor judgment or this hypothesis, premature signoffs are an indicator of auditor judgment.

The 287 participants in the study were required to answer a series of Likert scale questions ranging from 1 strongly disagree to 5 strongly agree. To assess the variable for auditor judgment, participants were required to answer four Likert questions to assess their level of agreement with an auditor's likelihood to sign off on an audit step prematurely. To assess the variable for audit budget pressure, participants were asked four Likert questions to indicate their level of agreement that the feeling they have from audit budget pressure constraints causes the participant to engage in dysfunctional audit behaviors while conducting an audit. The questions

were formatted so that the higher the number chosen by participants, the increased level of agreement with dysfunctional audit behavior.

The Likert questions for AJ were questions 11 through 14 of the 18-question survey. Question 11 asked participants if premature signoffs result from time budget constraints. Seventy-five percent (75% or 217) of the participants selected that they agreed or strongly agreed with the statement, indicating premature signoffs are the result of time budget constraints. The remaining 25% or 70 of the participants were either undecided or had a level of disagreement with the statement. Question 12 asked if premature signoffs increase as the emphasis on on-time budget increases. Eighty-two percent (82% or 236) of the participants selected that they agreed or strongly agreed with the statement, indicating premature signoffs increase as the emphasis on on-time budget increases. The remaining 18%, or 51 of the participants, were either undecided or had a level of disagreement with the statement. Question 13 asked if premature signoffs are a result of a desire to obtain a favorable performance evaluation. Sixty-two percent (62% or 178) of the participants selected that they agreed or strongly agreed with the statement, indicating auditors will prematurely sign off on audit procedures to gain a favorable performance evaluation. The remaining 38%, or 109, were either undecided or had a level of disagreement with the statement. Question 14 asked if premature signoffs are a result of a misunderstanding of professional responsibility. Seventy percent (70% or 202) of the participants selected that they agreed or strongly agreed with the statement, indicating auditors will prematurely sign off are a result of a misunderstanding of professional responsibility. The remaining 30%, or 85 of the participants, were either undecided or had a level of disagreement with the statement. Each of the replies indicated that they agree premature signoffs are the result of time constraints, emphasis

on time budgets, performance evaluations, and misunderstanding of professional responsibility. Table 15 and 16 in Appendix L provide a copy of the results.

The Likert questions for ABP are questions 15 through 18 of the 18-question survey. Question 15 asked participants whether an auditor believes audit time budget constraints interfere with the proper conduct of an audit. Eighty-four percent (84% of 240) of the participants selected that they agreed or strongly agreed with the statement, indicating time budget constraints interfere with the proper conduct of an audit. The remaining 16%, or 47 of the participants, were either undecided or had a level of disagreement with the statement. Question 16 asked participants whether an auditor believes there is a conflict between the concept of time budget and the gathering of sufficient audit evidence while performing an audit. Seventy-seven percent (77% or 220) of the participants selected that they agreed or strongly agreed with the statement, indicating they agree that they are conflicted when it comes to conducting an audit on budget and gathering sufficient evidence. The remaining 23%, or 57 of the participants, were either undecided or had a level of disagreement with the statement. Question 17 asked participants that when the time budget for an assignment is exceeded in an audit, the auditor feels a need to save time elsewhere. Seventy-four percent (74% or 212) of the participants selected that they agreed or strongly agreed with the statement, indicating that when they exceed the budget for an audit, they feel the need to save time somewhere else. The remaining 26% or 65 of the participants were either undecided or had a level of disagreement with the statement. Question 18 asked participants if auditors sometimes take work home and do not report that time to meet the time budget. Eighty percent (80% or 230) of the participants selected that they agreed or strongly agreed with the statement, indicating that they agreed they take work home to meet the time budget. The remaining 20%, or 57 of the participants, either was undecided or had a

level of disagreement with the statement. The summary of replies for this set of questions, participants indicated that they agreed that they feel the pressures of audit budget constraints prevent them from completing audits efficiently. Table 17 and 18 in Appendix L provide a copy of the results.

Before running an analysis, based on the responses, participants agreed that premature signoffs could occur with time budget constraints, performance evaluations, and misunderstanding of professional responsibility. The results of the correlation analysis will indicate if there is a relationship between the two variable data sets. The results of the Cronbach Alpha analysis confirmed that the survey instruments for each variable were consistent, and the results of the assumption test confirmed that the data were not normally distributed; therefore, Spearman's rank-order correlation was performed. For variables AJ and ABP, the research found the mean answer for each question to use in the Spearman analysis. A Spearman's rank-order correlation was run using the IBM SPSS Data Analysis program to assess the relationship between both variables. The results yielded the spearman correlation of .399. According to Akoglu (2018), this correlation indicates a small to moderate positive relationship between both variables. This means that as the auditor's budget pressure felt increases, the auditor's likelihood to prematurely signoff off on audit steps increases. The result yielded a p-value of <.01, indicating a highly significant relationship between both variables. Therefore, the researcher can reject the null hypothesis. Table 12 in Appendix K contains the results of the Spearman tests analysis for AJ and ABP copied from the SPSS statistical data analysis software.

Spearman Rho Correlation: Hypothesis 3. Hypothesis 3 states there is no statistically significant relationship between time budget pressures placed on auditors and audit quality. The hypothesis tested two variables, the independent variable, audit budget pressure (ABP), and the

dependent variable, audit quality (AQ_ADM). The first variable is audit time budget pressures. For this variable, the audit time budget pressures indicator is audit time pressure felt. We determined that time budget pressure felt was an indicator because how the auditor feels about time budget pressure will guide participant responses. The second variable is audit quality which is indicated by an auditor's ability to detect material misstatements. An auditor's ability to detect material misstatements was chosen as an indicator of audit quality because stakeholders rely on financial statements to be free of material misstatements to make financial decisions. Audit quality refers to an auditor providing a degree of confidence to stakeholders. Therefore, failing to ensure financial statements are free from material misstatements reduces the quality of an audit.

The 287 participants in the study were required to answer a series of Likert scale questions ranging from 1 strongly disagree to 5 strongly agree. To assess the variable for audit quality, participants were required to answer eight Likert questions to assess their level of agreement with an auditor's likelihood to both prematurely sign off on an audit step and underreport audit time. Underreporting time and premature signoffs prevent an auditor from detecting material misstatement; therefore, these two sets of the variable survey will be used to measure this indicator of audit quality, an auditor's ability to detect material misstatements. The researcher combined questions 7 through 14 because these questions assessed both premature signoffs (AJ) and underreporting of time (AQ_URT), both audit quality-reducing behaviors. The questions were formatted so that the higher the number chosen by participants, the increased level of agreement with dysfunctional audit behavior. To assess the variable for audit budget pressure, participants were asked four Likert questions to indicate their level of agreement that the feeling they have from audit budget pressure constraints causes the participant to engage in dysfunctional audit behaviors while conducting an audit.

The Likert questions for AQ_URT were questions 7 through 10 of the 18-question survey. Question 7 asked participants if it was more acceptable to underreport audit time if it improves the chances of promotion or advancement. Seventy-four percent (74% or 212) of the participants indicated that they agreed or strongly agreed with the statement, indicating that they agree that auditors would underreport time if it increases their chances for promotion or advancement. The remaining 26%, or 75 of the participants, were either undecided or had a level of disagreement with the statement. Question 8 asked participants if it was more acceptable to underreport audit time if it improves performance evaluations. Seventy percent (70% or 202) of the respondents indicated that they either agreed or strongly agreed with the statement, indicating that they would underreport audit time if it improved performance evaluations. The remaining 30%, or 85 of the participants, were either undecided or had a level of disagreement with the statement. Question 9 asked participants if it was more acceptable to underreport audit time if it was suggested by the supervisor. Eighty-three percent (83% or 240) of the participants selected that they agreed or strongly agreed with the statement, indicating that it is more acceptable to underreport audit time if it is suggested by the supervisor. The remaining 17% or 47 employees were either undecided or had a level of disagreement with the statement. Question 10 asked if it was more acceptable to underreport audit time if others underreport their time and if it is necessary to compete with them. Forty-eight percent (48% or 139) of the participants indicated that they either agreed or strongly agreed with the statement, indicating they agree that it is acceptable to underreport audit time to compete with other auditors who are underreporting time. The remaining 52%, or 148 of the participants, were either undecided or had a level of disagreement with the statement. Each reply indicated that they agreed that incentives, such as

promotions and performance evaluations, would make it acceptable to engage in dysfunctional audit behavior. Table L.1 in Appendix L provides a copy of the results.

The Likert questions for AJ were questions 11 through 14 of the 18-question survey. Question 11 asked participants if premature signoffs are the result of time budget constraints. Seventy-five percent (75% or 217) of the participants selected that they agreed or strongly agreed with the statement, indicating premature signoffs are the result of time budget constraints. The remaining 25% or 70 of the participants were either undecided or had a level of disagreement with the statement. Question 12 asked if premature signoffs increase as the emphasis on on-time budget increases. Eighty-two percent (82% or 236) of the participants selected that agreed or strongly agreed with the statement, indicating premature signoffs increase as the emphasis on on-time budget increases. The remaining 18%, or 51 of the participants, were either undecided or had a level of disagreement with the statement. Question 13 asked if premature signoffs are a result of a desire to obtain a favorable performance evaluation. Sixty-two percent (62% or 178) of the participants selected that they agreed or strongly agreed with the statement, indicating auditors will prematurely sign off on audit procedures to gain a favorable performance evaluation. The remaining 38%, or 109, were either undecided or had a level of disagreement with the statement. Question 14 asked if premature signoffs are a result of a misunderstanding of professional responsibility. Seventy percent (70% or 202) of the participants selected that they agreed or strongly agreed with the statement, indicating auditors will prematurely sign off are a result of a misunderstanding of professional responsibility. The remaining 30%, or 85 of the participants, were either undecided or had a level of disagreement with the statement. Each of the replies indicated that they agree premature signoffs are the result of time constraints, emphasis

on time budgets, performance evaluations, and misunderstanding of professional responsibility. Table 15 and 16 in Appendix L provide a copy of the results.

The Likert questions for ABP are questions 15 through 18 of the 18-question survey. Question 15 asked participants whether an auditor believes audit time budget constraints interfere with the proper conduct of an audit. Eighty-four percent (84% of 240) of the participants selected that they agreed or strongly agreed with the statement, indicating time budget constraints interfere with the proper conduct of an audit. The remaining 16%, or 47 of the participants, were either undecided or had a level of disagreement with the statement. Question 16 asked participants whether an auditor believes there is a conflict between the concept of time budget and the gathering of sufficient audit evidence while performing an audit. Seventy-seven percent (77% or 220) of the participants selected that they agreed or strongly agreed with the statement, indicating they agree that they are conflicted when it comes to conducting an audit on budget and gathering sufficient evidence. The remaining 23%, or 57 of the participants, were either undecided or had a level of disagreement with the statement. Question 17 asked participants that when the time budget for an assignment is exceeded in an audit, the auditor feels a need to save time elsewhere. Seventy-four percent (74% or 212) of the participants selected that they agreed or strongly agreed with the statement, indicating that when they exceed the budget for an audit, they feel the need to save time somewhere else. The remaining 26% or 65 of the participants were either undecided or had a level of disagreement with the statement. Question 18 asked participants if auditors sometimes take work home and do not report that time to meet the time budget. Eighty percent (80% or 230) of the participants selected that they agreed or strongly agreed with the statement, indicating that they agreed they take work home to meet the time budget. The remaining 20%, or 57 of the participants, either was undecided or had a

level of disagreement with the statement. The summary of replies for this set of questions, participants indicated that they agreed that they feel the pressures of time budget constraints prevent them from completing audits efficiently. Table 17 and 18 in Appendix L provide a copy of the results.

Prior to running an analysis, based on the responses, participants agreed that time budget pressure felt does prevent auditors from being able to detect material misstatements. The results of the correlation will indicate if there is a relationship between the two variable data sets. The results of the Cronbach Alpha analysis confirmed that the survey instruments for each variable were consistent, and the results of the assumptions test confirmed that the data were not normally distributed; therefore, Spearman's rank-order correlation was performed. For variable AQ_ADM and variable ABP, the researcher found the mean answer for each question using the Spearman analysis. A Spearman's rank-order correlation was run using the IBM SPSS Data Analysis program to assess the relationship between both variables. The results yielded a Spearman correlation of .415. This means that as the auditor's budget pressure felt increases, the auditor's likelihood of not being able to detect material misstatements increases. According to Akmola (2018), this correlation indicates a moderate to strong positive relationship between both variables. The result yielded a p-value of <.01, indicating a highly significant relationship between both variables. Therefore, the research can reject the null hypothesis. Table 13 in Appendix K contains the results of the Spearman tests analysis for AQ_ADM and ABP copied from the SPSS statistical data analysis software.

Type I and Type II Error Probability

"A type I error is considered a false positive, and it occurs if a researcher rejects the null hypothesis that is actually true in the population" (Banerjee et al., 2009, p. 129). "A type II error

is considered a false-negative, and it occurs if the investigator fails to reject the null hypothesis that is actually false in the population" (Banerjee et al., 2009, p. 129). For each hypothesis, the null hypothesis was rejected; therefore, for this section, the researcher will determine the probability of a type I error or a false positive.

Before conducting the research study using a sample size with a confidence level of 95%, and a confidence interval of 5%, with a population of 1072, the sample size for this study was 283 participants. “Choosing these parameters means that if a random sample were taken repeatedly from the same population, about 95% of the confidence intervals would contain the true population parameter” (Schober & Vetter, 2020, p. 1303). At the research study's conclusion, the total number of participants was 287. Using a sample size g-power calculator, the researcher entered the sample size of 287 and population size of 1072, which yielded a margin of error or confidence interval of 4.87%, which increased the confidence level to slightly about 95%. The Spearman correlation between variables for each hypothesis yielded a p-value of <.01. This level indicates that there is a 1% chance of committing a type error. Since the confidence level is higher than 95% with the sample population and the significance level of the results is <.01, the probability of the researcher having a Type I error is significantly reduced. A <.01 significance level indicates the research has less than a 1% chance of finding a relationship between the variables due to random error.

Summary of Hypothesis Testing

The pre-test performed consisted of screening, reliability, and assumption testing. The screening results ensured that all 287 participants met the inclusion criteria for the study. Each participant consented to the study, employed by a CPA firm, an external auditor, and Certified Public Accountant in Alabama, has at least a bachelor’s degree in accounting, and has at least 1

year of experience auditing financial statements. The Cronbach alpha analysis results determined that each variable's survey questions were consistent and reliable. The assumption test allowed the researcher to test for normality to ensure a Spearman correlation analysis was appropriate for this study. Using SPSS statistical data software, it was determined that there was a significant statistical relationship between each set of variables; therefore, the null hypothesis was rejected for each of the three hypotheses.

Relationship of the Findings

This section of the presentation of the findings will discuss how the results of the Spearman correlation analysis relate to the elements of the study. First, the section will discuss the relationship between the findings and the study's research questions. Next, this section will discuss the research questions and address how the results answered the questions. Next, the results of the findings will be compared to the theoretical framework to ensure each element of the framework was included in the study. Then the findings will be compared to similarities and differences of other studies. Finally, the findings will be compared to the research problem being studied.

Research Questions

This study consisted of three research questions used to guide the study. Each hypothesis was formed to address each of the three research questions. This section will discuss the research question, its relation to the hypothesis tested, and how the results of the Spearman correlation answer the research question.

Research Question 1 asked, "What is the relationship between actions of management of accounting firms and their contribution to decreased audit quality?" This research question is associated with hypothesis 1, which states, "There is no statistically significant relationship

between actions of management of accounting firms and their contribution to decreased audit quality." As mentioned in the correlation testing section, each survey question was designed to ask participants if the incentives and performance evaluations cause the auditor to engage in dysfunctional audit behavior. The dysfunctional audit behavior is underreporting time, a reduced audit quality indicator, and whether the time budget pressure contributes to those behaviors. Participants were asked to answer several Likert questions for each variable ranging from 1 strongly disagree to 5 strongly agree, with the higher number indicating dysfunctional audit behaviors such as underreporting time. The correlational analysis concluded that there was a significant statistical relationship between both variables. The result of the analysis answers the research question that there is a relationship between management's actions and their contribution to decreased audit quality.

Research Question 2 asked, "What is the relationship between time budget pressures placed on auditors and auditor judgment while completing the audit?" This research question is associated with hypothesis 2, which states, "There is no statistically significant relationship between time budget pressure placed on auditors and auditor judgment while completing the audit." As mentioned in the correlation testing section, each survey question was designed to ask participants about the likelihood of an auditor to sign off on an audit step prematurely and whether the time budget felt by those who set time budgets contributes to those behaviors. Participants were asked to answer several Likert questions for each variable ranging from 1 strongly disagree to 5 strongly agree, with the higher number indicating dysfunctional audit behaviors such as underreporting time. The correlational analysis concluded that there was a significant statistical relationship between both variables. The results of the analysis answer the

research question that there is a significant relationship between the time budget placed on the auditor and auditor's judgment while completing the audit.

Research Question 3 asked, "What is the relationship between time budget pressure placed on auditors and audit quality. This research question is associated with hypothesis 3, which states, "There is no relationship between time budget pressure placed on auditor and audit quality." As mentioned in the correlation testing section, each survey question was designed to ask participants the likelihood of an auditor engaging in dysfunctional audit behaviors preventing the auditor from detecting material misstatement, an audit quality-reducing indicator, and whether audit time pressure contributes to those behaviors. The ability to detect material misstatement was a combination of survey questions assessing the participant's agreement in an auditor underreporting audit time and premature signoffs. Both items prevent auditors from detecting material misstatements. Participants were asked to answer several Likert questions for each variable ranging from 1 strongly disagree to 5 strongly agree, with the higher number indicating dysfunctional audit behaviors such as underreporting time. The correlational analysis concluded that there was a significant statistical relationship between both variables. The result of the analysis answers the research question that there is a relationship between time budget pressure placed on auditors and audit quality.

Theoretical Framework

The research framework was used to illustrate the structure of the dissertation study on the impact of audit time budget pressure on audit quality. A diagram was created to display the relationship between each element included in the study. The framework also discusses the theories, actors, variables of the study and how they are all related. This section on the

relationship to the findings will discuss how each element of the framework was included in the study and how it is related to the findings.

The diagram below (Figure 1) serves as a visual diagram for the research study on the effects of time budget pressure on auditors and how those effects impact audit quality. Each section of the relationship of the Theoretical Framework will refer to the diagram to ensure all elements are addressed. Figure 1 is a visual diagram of the theoretical framework. The theories for this research study were transformational leadership and Herzberg's Two-Factor Theory of Motivation. This section will discuss the relationship of both theories to the hypotheses tested.

Transformational Leadership Theory

Lai et al. (2020) stated that transformational leadership uses intellectual stimulation to encourage individuals and improve productivity. Transformational leaders have four behaviors: idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration (Lai et al., 2020). A transformational leader can change individuals' behaviors and encourage them to exceed management expectations (Lai et al., 2020). The transformational leadership theory relates to the independent variable, time budget pressure. A transformational leader can transform an employee's self-interest goal into a goal that serves the organization's interest. "Authors view transformational leadership as an extension of and superior to transactional leadership." Contingent rewards are ways the transactional leader guides employee behavior. Ways to guide the behavior is by utilizing rewards to foster desired work behaviors. Although a transformational leader can positively impact employee behavior, if management engages in the extension of the leadership and uses transactional leadership, negative implications can occur.

The result of the study shows that management of accounting firms and indicators of the independent variable, time budget pressure, are not transforming an employee's self-interest goal into the organization's goal. Instead, the management leadership is engaged in the extension of transformational leadership, transactional leadership. The findings confirmed that an employee is willing the underreport audit time, an audit quality-reducing process, if it means a better performance evaluation. This means that the management of CPA firms encourages employees to complete audits under budget; however, the encouragement is not to serve the company but to serve the employee's self-interest. Based on the correlational analysis results, auditors may be less likely to engage in quality-reducing behaviors if audit firms' management were engaging in transformational leadership. The results of the first hypothesis indicate a significant statistical relationship between the management of accounting firms and their impact on audit quality.

Herzberg Two-Factor Theory

Koziol and Koziol (2020) stated that Herzberg's Theory asserts that different workplace factors may cause employees to be satisfied and dissatisfied. The Herzberg Theory is identified with two main factors: hygiene and motivation. These two factors measure the job satisfaction of employees in the workplace. The hygiene factors involve company policies, management, wages, work conditions, and job security (Ghazi et al., 2013). The motivator involves promotional potential, job responsibility, and recognition (Ghazi et al., 2013). The Herzberg Two-Factor Theory relates to the dependent variable auditor judgment. This theory relates to the finding because although the findings did not specifically state if an employee is satisfied or dissatisfied with their jobs, they did indicate that audit budget pressure prevents them from adequately doing their audits. They indicated their level of agreement that audit budget pressure

interferes with the proper conduct of an audit, gathering sufficient audit evidence, underreporting of time, and taking work home.

Since the factors involved in Herzberg's Two-Factor Theory are hygiene and motivation, the study findings indicate audit budget pressure impacts auditors, and motivators for engaging in these behaviors are work conditions and job security. Since completing an audit under budget increases promotion, it implies that failing to do so results in a penalty for the auditors. The results of the first hypothesis indicate a significant statistical relationship between the management of accounting firms and their impact on auditor judgment. The results of the second hypothesis relate to this theory because it indicates a statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit.

Actors

There are two actors in this research study: the management of accounting firms and auditors. Each actor played a significant role in the research study. The actions of the management of accounting firms were analyzed to establish their relationship with audit quality. Both actors were needed to assess the results of each hypothesis test.

Auditors are related to the dependent variable because the actions of auditors impact the study results. The auditors played a large role because the researcher aimed to understand what influences time budget pressure. The researcher's goal for the first hypothesis was to determine if management incentives to complete an audit on or under budget would motivate the auditor to under-report time, a dysfunctional audit behavior. The researcher's goal for the second hypothesis was to determine the impact of audit budget pressure on auditor judgment and whether those impacts affect audit quality. The research's goal for the third hypothesis was to determine if time budget pressures such as underreporting of time and premature signoffs, both

an audit quality-reducing behavior and reduce in auditor judgment, respectively, resulted in an auditor's inability to detect material misstatements.

Management of accounting firms is related to the independent variable, audit budget pressure, because they establish and enforce the audit budgets. Therefore, the management of accounting firms is an actor because they influence audit budget pressures. The researcher's goal for the first hypothesis was to determine if the management of audit firms' emphasis on audit budget and incentives to meet the goal was related to an auditor's under-reporting time, an audit quality-reducing behavior. The researcher's goal for the second hypothesis was to determine if management's influence of audit budget pressure and unrealistic audit budget contributed to an auditor's ability to prematurely sign off on audit steps, an auditor judgment reducing behavior. The researcher's goal for the third hypothesis was to determine if management's influence on audit budget impacts an auditor's ability to detect material misstatements in a financial audit.

Both auditors and management of accounting firms influenced the dependent variable because their actions collectively impact audit quality. The researcher's goal for all the hypotheses was to determine whether management influenced dysfunctional audit behaviors and whether auditors were willing to engage in those dysfunctional behaviors. The findings suggest that the management of accounting firms and the auditor's impact contribute to decreased audit quality.

Variables

The variables for this study were auditor budget pressures, auditor judgment, and audit quality. Failure to define and establish the importance of these variables would have yielded unreliable results in the study. Andrade (2021) stated that variables must be defined in a way that

permits their accurate measurement. This section will discuss how each variable was defined during the foundation of the study and the relationship of each variable to the study findings.

In Section 1, Foundation of the Study, the researcher defined audit budget pressures as the independent variable that would be used to determine the effects of these pressures on the two dependent variables, auditor judgment, and audit quality. The researcher stated that time budget pressure had two dimensions. The first dimension is that an auditor must be efficient with the prepared audit budget, even with very tight budgets (Susiani et al., 2021, p. 1134). The second dimension is that audit budget pressure is a deadline by which an auditor must complete an audit task on time (Susiani et al., 2021, p. 1135). The researcher stated that audit time budget pressures are factors that can push auditors to exhibit dysfunctional auditing behavior (Nehme et al., 2021). Each survey question for this variable was an extension of each dimension and formatted for each participant to indicate how they feel about audit budget pressures and compared to their responses regarding their agreement of whether they would engage in dysfunctional audit behaviors. This variable was important because it accurately measured its relationship between both dependent variables. The findings relate to this variable because, as stated in the variable testing section, the results of each Spearman correlational analysis indicated a significant positive relationship between audit budget pressures and an auditor conducting dysfunctional audit behaviors and negatively impacting audit quality.

In Section 1, Foundation of the Study, the researcher defined auditor judgment as the dependent variable since the researcher's aim was to assess the effects of the independent variable, audit budget pressure, on auditors' judgment. Auditor judgment governs and influences the outcome of an audit because the auditor utilizes judgment throughout the entire audit process (Wedemeyer, 2010). Al-Qatamin (2020) stated that premature signoff was a representation of

impaired auditor judgment. Each survey question for this variable asked the participant to indicate their level of agreement that time constraints would cause an auditor to sign off on an audit procedure prematurely. By accurately defining the variable, the researcher was able to measure it accurately. The findings relate to this variable because, as stated in the variable testing section, the results of each Spearman correlational analysis indicated a small to moderate relationship between an auditor's prematurely signoff and audit budget pressure. The results indicated there was a significant positive relationship between both variables.

Section 1, Foundation of the Study, the researcher defined audit quality as the auditor's ability to detect material misstatements. For an audit to be considered a quality audit, it requires the auditor to satisfy and complete assertions and audit procedures (Al-Qatamin & Salleh, 2020). Since it was defined that audit quality required an auditor to satisfy all assertions and procedures, it was important to measure the research combined all survey questions for underreporting audit time and auditor judgment. The researcher included underreporting of time survey questions because audit firms rely on audit time history to assess the effectiveness of their audit approach and to make resource allocation, so under-reporting of time is harmful to the quality of an audit (Herda & Martin, 2016). The researcher included premature signoff survey questions in its measurement because prematurely signing off on an audit indicates the auditor did not complete audit procedures. The findings relate to this variable because, as stated in the variable testing section, audit budget pressure has a moderate to high relationship with audit quality. The results indicated there was a significant positive relationship between both variables.

Each element of the theoretical framework collectively was important because it helped to address the general problem. The researcher evaluated the effects of transformational leadership and determined its impact on leadership failure. Herzberg's Two-Factor Theory of

Motivation allowed the research to determine whether work factors such as audit budget pressure satisfy or dissatisfy auditors. The results confirmed that audit budget pressure has a significant relationship with an auditor conducting dysfunctional audit behaviors. The actors, auditors, and management of accounting firms played roles in this study since auditors perform the audits on-time budgets, and management is responsible for establishing and enforcing them. Each survey question the participant answered was aimed to assess the level of agreement with the impact of audit budget pressure on auditor judgment and audit quality. Defining each variable during the study's foundation impacted the study's overall design. Each variable can be a sensitive topic for an auditor to discuss because audit budget pressures are so common in audit work. Due to the sensitivity of the variables, the survey questionnaire was collected anonymously. Each survey questionnaire was designed so that each variable was clear to increase the reliability of the results.

The Literature

During the proposal stage, the researcher found several research studies that studied the impact of audit budget pressure on auditor judgment and audit quality. The studies provided mixed results, so the results of this study would be unknown. This section will discuss how the findings of this study relate to the literature. This section will be divided into two sections: Similarities and Differences between the current study and previous studies. The findings from each study will be listed and compared to the results of the current study.

Similarities of Results Compared to Prior Studies

Hussin et al. (2017) concluded that time budget pressure could negatively influence auditor judgment regarding audit findings, which would result in an inappropriate audit opinion. Hussin et al. (2017) established a hypothesis to determine the relationship between budget

pressure and auditor judgment. This is related to the results of the current study because the Spearman analysis indicated a significant relationship between time budget pressure and auditor judgment.

Al-Qatamin (2020) concluded that if management minimized audit time pressures, auditors could conduct audits more efficiently and effectively, resulting in improved audit quality. The hypothesis testing concluded that there is a significant positive relationship between time pressure and premature signoffs. This is related to the results of the current study because the Spearman analysis indicated a significant relationship between management providing incentives to complete an audit on or under budget would cause an auditor to underreport and prematurely sign off on audits.

Amiruddin (2019) concluded that time budget pressures reduced the efficiency and effectiveness of an audit, resulting in reduced audit quality. The hypothesis test revealed that high time pressure would increase an auditor's work stress, and high work stress would increase audit quality. The participants of the study were auditors working in public accounting firms. This is related to the results of the current study because the Spearman analysis indicated a significant relationship between audit budget pressure and the decreased quality of an audit.

According to Broberg et al. (2017), the auditor who experiences time budget pressure is more inclined prematurely sign off and underreport audit time, both audit quality-reducing behaviors. The results concluded a negative relationship between time budget pressure and audit quality with the interpretation that as audit pressure increases, the quality of an audit decreases. Broberg et al. (2017) used premature signoffs and underreporting of audit time as indicators of audit quality. This is related to the current study because to determine if audit budget pressure impacts the overall quality of an audit, the researcher combined survey questions used to

measure premature signoffs and underreporting of time. The Spearman analysis indicated a significant relationship between audit budget and an auditor to underreport time and prematurely signoff, both quality-reducing behaviors.

Difference in Results Compared to Prior Studies

According to Astuty et al. (2022), audit quality increases, and accountants work more efficiently when time budget pressure is higher. The study indicated that time budget pressure positively impacts audit quality. Although the results of this analysis differ from the current study's results, the study still concluded that time budget pressure significantly affects audit quality.

According to Meidawati and Assidiqi (2019), time budget pressures positively influence audit quality despite budget constraints. Meidawati and Assidiqi (2019) concluded that time budget pressure motivated auditors to complete their audit work by being as efficient with their time. For this study, the third hypothesis concluded that independence positively influences the quality of an audit. This is related to the current study because although Meidawati and Assidiqi (2019) concluded that time pressure motivates employees, the study also concluded that independence influences auditor quality. The current study focused on the management of accounting firms and their influence on audit budget pressures. This study indicates that an environment where auditors can work more independently promotes increased quality, whereas when management emphasizes meeting deadlines results in a better performance recommendation.

The Problem

The study aims to address a business problem and determine the effects of time budget pressure on the auditor and whether those effects impact audit quality. Investors and stakeholders

utilize company financial statements to make financial decisions, so determining if there is a relationship between poor audit quality and time budget pressure is imperative. A company's desire to make financials attractive to stakeholders increases the risk of fraud. An increase in financial statement fraud increases the need for auditors to perform their job efficiently and effectively. The results of this study are related to the problem because it concluded that audit budget pressure does have a negative impact on auditors, and those impacts affect audit quality. As a result, an auditor will likely engage in dysfunctional audit behaviors such as premature signoffs and underreporting time.

Summary of the Findings

This quantitative research correlational study aimed to address a business problem and determine the effects of time budget pressure on the auditor and whether those effects impact audit quality. Descriptive statistics collected allowed the researcher to combine data in an organized manner and exclude any items that were a threat to the reliability of the data. In addition, pretest conducts, such as Cronbach Alpha testing, allowed the researcher to measure the consistency of each variable survey instrument. The study concluded with participation from 290 participants with 287 usable instruments for the analysis. The results of the results are below:

- Using a Spearman Rho correlation, the researcher rejected null hypothesis 1 that states, *there is no statistically significant relationship between actions of management of accounting firms and their contribution to decreased audit quality*. The study shows there is a positive relationship between the management of accounting firms' emphasis on employees completing audits on or under budget and their contribution to decreased audit quality. There is a small to strong correlation between both variables.

- Using the Spearman Rho correlation, the researcher rejected null hypothesis 2 that states, *there is no statistically significant relationship between time budget pressures placed on auditors and auditor judgment while completing the audit.* The study shows there is a positive relationship between audit budget pressure and reduced auditor judgment. There is a small to strong correlation between both variables.
- Using the Spearman Rho correlation, the researcher rejected null hypothesis 3 that states, t*here is no relationship between time budget pressures placed on auditors and audit quality.* The study concluded that there is a positive relationship between audit budget pressure and decreased audit quality. There is a moderate to strong correlation between both variables.

The findings addressed each research question, followed the theoretical framework, had similarities and differences with previous related studies, and addressed the research problem. In addition, this study addressed the business and concluded that audit pressure negatively impacts auditor judgment, and those effects impact audit quality.

Application to Professional Practice

The study will help the accounting profession. The public relies heavily on the accounting profession. As mentioned, the public relies heavily on an accountant to correctly assess financial statements to ensure they are free from material misstatements. If an auditor fails to provide an accurate decision, the credibility of the auditors and the audit firm is compromised. This study provides insight for the accounting profession that although time budget pressure is standard, the negative impact could decrease public trust and devalue the need for auditors. This section will discuss ways this study improves the general business practice and potential application strategies organizations can implement to increase public trust in accountants.

Improving General Business Practice

The objective of this study was to determine the impact of audit budget pressures on audit quality. Auditors are essential for investors to make financial decisions. This study provided insight into audit budget pressure and how it influences auditor behavior and quality. There were three research questions that guided the research study:

- *What is the relationship between the actions of the management of accounting firms and their contribution to decreased audit quality?*
- *What is the relationship between time budget pressures placed on auditors and auditor judgment while completing the audit?*
- *What is the relationship between time budget pressures placed on auditors and audit quality?*

These questions were carefully selected because they all can individually and collectively improve business practices for accounting firms.

The first research question required the researcher to ask each study research participant questions to determine if management's actions caused them to engage in dysfunctional audit behavior. The dysfunctional audit behaviors for audit quality for this research question was underreporting of time to assess the effectiveness of their audit approach and ensure resources are needed. Underreporting audit time can negatively impact audit quality (Herda & Martin, 2016). The results of the study answered this research question. The study revealed that management's emphasis on audit budgets could cause auditors to underreport audit time, decreasing audit quality. The results indicated that auditors are likely to underreport time if it is suggested by a supervisor, improves their performance evaluations and promotion potential, and if other auditors are engaging in the same practices. This portion of the study can improve the

general business practice of accounting firms to ensure management is not giving auditors the indication that underreporting is necessary to succeed in the organization. This shows accounting businesses that these practices prevent them from having the resources needed to complete the audit on time and increase the risk of inaccurate audit opinions. This practice will not reduce the public trust in the auditor but the audit firm as well.

The second research question required the researcher to ask each study participant a series of questions to determine if time budget pressures placed on the auditor's impact auditor judgment. The indicator for auditor judgment was premature signoffs. Premature signoffs are signing off on an audit step without ensuring the entities follow required audit procedures. The study's results answered the research question and revealed that audit budget pressure does cause auditors to sign off on audit steps prematurely. The results indicated that premature signoffs result from time budget constraints, such as the emphasis on audit time budgets, the desire to obtain a favorable performance evaluation, and a misunderstanding of their professional responsibility. This portion of the study can improve the business practice of accounting firms because it lets them know that audit time budget pressure can prevent auditors from actually performing audit functions needed to form an accurate audit opinion. Understanding that these audit budget pressures can negatively impact audit quality could encourage audit firms to put procedures in place to prevent these dysfunctional audit behaviors.

The third research question required the researcher to ask each study participant a series of questions to determine if time budget pressures placed on auditors prevent an auditor from detecting material misstatement. Both premature signoffs and underreporting time are audit behaviors that will prevent an auditor from detecting material misstatements, so the researcher combined all premature signoffs and underreporting of time survey questions. The study's results

answered the research question and revealed that audit budget pressure negatively impacts audit quality. The results indicated that time budget pressures cause auditors to prematurely sign off on audit steps and underreport time.

This portion of the study can improve accounting firms' business practices because it allows them to understand the overall impact of audit time budget pressure. It lets firms know that although getting an audit done timely is necessary, failing to provide enough audit time can prevent the usability of the audit results. Auditors are needed to determine if an entity's finances are free from material misstatements and provide end users with the necessary data to make informed decisions. If the audit results are not providing accurate data, the use of auditors decreases.

Potential Application Strategies

This research study aimed to determine the impact of audit budget pressure on auditors and audit quality. The goal of the research study was to add to the existing body of knowledge on the topic of time budget pressure and fill in gaps where knowledge may be missing. The researcher aimed to provide suggestions and improve the impact of audit budget pressure on audit quality. These study results can contribute to policy implications, and management of auditor firms can use the results to create an environment that focuses on quality rather than profits. This section of the study will discuss potential application strategies management can use to reduce the negative impact on audit quality.

The first research question for the study asked, "What is the relationship between the actions of the management of accounting firms and their contribution to decreased audit quality?" The indicator for decreased audit quality was underreporting of time. As previously discussed, underreporting of audit time is a dysfunctional audit behavior. It is dysfunctional

because audit firms rely on audit time history to ensure each audit has the resources to be completed. The study's results determined that auditors are likely to underreport time if it improves chances for promotion and advancement, performance evaluations suggested by the supervisor and if it is necessary to compete with other auditors. The results indicate that when management gives an incentive for an auditor to focus on completing an audit on or under budget, management also needs to emphasize the importance of the quality of an audit.

A potential application strategy to ensure that management's emphasis on audit time is consistent with the importance of audit quality audit management is weekly status meetings to discuss the audit and include that time when establishing the budget. The status meetings will allow the audit manager to be aware of what is happening with the audit. This will also allow the auditor to discuss potential delays. Seymour and Geldenhuys' (2018) study concluded that team dialogue sessions positively impact communication and supervisory support. "Engagement of employees can be enhanced by involving direct supervisors in team dialogue sessions" (Seymour & Geldenhuys, 2018, p. 1). Each audit meeting should not solely focus on what benefits the audit firm in terms of meeting the budget but on ensuring the auditor feels the remaining time is adequate to complete the audit on time. Another potential application strategy would be that instead of providing incentives to meet the audit time budget, audit management could provide incentives for time management. If an auditor believes an audit will require more time, he or she should notify management in time to pull additional resources or address the issues causing the delays. Informing auditors that running into delays is common and providing additional resources will shift the focus from meeting the time budget to meeting the needs of the audit and its end users. By implementing a strategy of open team dialogue and ensuring an audit has the

resources it needs, the audit environment will shift from focusing solely on meeting the audit budget to an environment that focuses on teamwork between audit management and the auditor.

The second research question for the study asked, "What is the relationship between time budget pressures placed on auditors and auditor judgment while completing the audit?" The indicator for auditor judgment was an auditor prematurely signing off on audit steps. The study results indicate that when an auditor feels audit budget pressure, they are likely to impair auditor judgment and cause the auditor to sign off on audit steps prematurely. Premature signoffs prevent an auditor from ensuring an organization follows applicable rules and regulations regarding its financial statements. These actions could not only prevent an auditor from providing an accurate audit opinion, but they could provide incorrect data for end users to make proper financial decisions. Again, an application strategy to reduce the negative impact of time budget pressure on auditor judgment is an open dialogue between the auditor and audit management. Weekly meetings can be used to discuss the needs of the audit.

Another application strategy would be a quality department that ensures proper documentation and support of audit steps is included in each audit package. The cost to have an independent qualified person in the audit firm will cost the company, but it has the potential to save much more. Quality would ensure audit findings are supported, and resources will be provided to auditors that fail to document correctly. By implementing a strategy of open team dialogue and quality personnel, the auditor will likely discuss areas where he needs more time, preventing auditor judgment from being negatively impacted by audit time pressure.

The third research question for the study asked, "What is the relationship between time budget pressures placed on auditors and audit quality?" The results indicated that time budget pressures would cause an auditor to underreport audit time and prematurely sign on audits which

will prevent the auditor from being able to detect material misstatements. A potential application strategy is creating an ethical environment. For example, ethical training can be provided to employees yearly to ensure they are constantly reminded of the overall business environment of the accounting firm. By implementing a strategy of creating an environment solely on doing the right thing instead of focusing on audit budget pressure, these pressures may not negatively impact audit quality.

Summary of Application to Professional Practice

In conclusion, the research study will help the accounting profession. The study results show that audit budget pressure, if not adequately addressed in an audit firm, threatens the credibility of the auditor and the audit firm. Hypothesis testing confirmed a positive relationship between audit budget pressure and decreased auditor judgment and audit quality. This research study can improve the general practice of accounting firms. Audit management can use the result of this study to improve the accounting business practice. The study can prevent audit management from indicating that underreporting is necessary to be successful in the organization. The study could provide insight that audit budget pressure can negatively impact audit quality. Lastly, it allows firms to understand the overall impact of audit budget pressure on audit quality. The are several strategies for audit firms to implement to reduce the impact of audit budget pressures. Audit management can implement strategies to create an environment that prevents dysfunctional audit behavior, such as open dialogue, an organization where an auditor feels comfortable asking for additional resources and providing routine ethical training.

Recommendations for Further Study

The specific problem to be addressed is the possible failure of audit management of public accounting firms to recognize the possible negative impact of time budget pressures on

auditors in public accounting firms in the southeastern region of the United States to complete an audit resulting in the potential decreased quality of audit results. The study results indicate that external auditors in the southeastern region of the United States are likely to underreport audit time and prematurely sign off on audit steps when time budget pressures are present. In addition, the study indicated that incentives by management and time pressure felt are indicators of audit budget pressure. This study only focuses on two dysfunctional audit behaviors and external auditors in the Southeastern region. Recommendations for future study would include expanding potential audit behaviors and the southeastern region. The recommendations aim to add to the existing body of knowledge and aid in discovering other impacts of audit budget pressure.

Audit firms rely on prior audits to determine the resources needed to conduct audits timely. An essential resource in conducting an audit is the auditor. The audit results may be timely and accurately completed if the firm has adequate staff. A recommendation for a future study would be other behaviors that audit budget pressure produces. An audit behavior may increase employee turnover. Does audit budget pressure cause an auditor to leave an audit firm? Is there a relationship between audit budget pressure and employee turnover? Auditors need to be knowledgeable of ever-changing audit laws and regulations. A future recommendation would be asking if periodic training would reduce audit budget pressures on auditors. The study focused on external auditors in the Southeastern region of the United States. Recommendations for future study would be to expand the region of study. Expanding the selection in other areas increases the generalizability of the results. There are limited studies of time budget pressure on auditors in the United States; therefore, expanding the population will provide more knowledge on the business problem in the United States.

The study's results indicate that audit budget pressure negatively impacts auditors and audit quality. Audit budget pressure is a business problem for the accounting profession. As stated, auditors are needed to perform audits; therefore, the first recommendation to determine if audit budget pressure increases employee turnover would be an important recommendation for future study. In addition, the study indicated that time budget pressure felt will cause premature signoffs. The second recommendation for the study is the impact of periodic training on audit budget pressure. This would be beneficial in determining if additional knowledge could save audit time, thus reducing the pressure of the audit budget. The last recommendation would be beneficial because there are limited studies on the impact of time budget pressure in the United States; therefore, expanding the study will benefit the body of knowledge on this subject matter in the United States.

Reflections

The purpose of this study was to address a business problem and determine the effects of time budget pressure on auditors and audit quality. The researcher hoped that the results would support future studies and add to existing literature. With help from Alabama auditors and accounting firms' participation, the results proved that audit time budget pressure impacts external auditors, and the business problem needs to be addressed. In addition to answering the research question and hypothesis, the research study added to the personal and professional growth of the researcher. In addition, the business functions explored also have a biblical perspective. This section of the study will discuss how the research helped the researcher's personal and professional growth from beginning to end. The researcher will also add a biblical perspective to the research study.

Personal and Professional Growth

Auditors have an essential responsibility to the public. The results of their audit work impact not only the entity being audited, but it impacts the stakeholders that rely on the results. Although the study and its results are important for the audit profession, it was interesting to understand how other auditors felt about audit time pressures. The researcher's personal and professional growth was positively impacted by this study from start to finish.

The research study positively contributed to the researcher's personal and professional growth. There are three sections to the study. The first section is the proposal, the second is the foundation, and the third is interpreting the results. Each section, individually and collectively, fostered both critical thinking and analytical skills through the hands-on learning process because they were all related. For example, a poorly executed proposal would lead to difficulty establishing the foundation in Section 2, and a poor foundation in Section 2 would lead to unreliable results in Section 3. Section 1 required the researcher to research a business problem in the accounting field. The research required researching related scholarly journal articles to strengthen the argument that audit budget pressure and its negative impact on auditors and audit quality was, in fact, a business problem. Once the researcher had enough support for the business problem, developing research questions and hypotheses were required to guide the study. This section required critical thinking because the researcher was required to establish a theoretical framework consisting of several components that introduced and described the theory. Section 2 strengthened the researcher's critical thinking and analytical skills because it was the foundation of the study. A strong foundation gives the study structure and compelling support to establish a conclusion. Section 3 strengthened the researcher's analytical skills because analyzing statistical data were required to test each hypothesis. The study positively impacted the researcher's

professional growth because it involved reflection on one's accounting practices, providing new ways to view the auditing field and make changes to get better results.

Each section contributed to personal growth because the researcher learned that firm conclusions require well-thought-out plans. The researcher is a better analytical thinker and more knowledgeable of what is needed to properly execute a research project. Each section of the study contributed to the researcher's professional growth because what was learned in the research study will benefit the businesses the researcher is affiliated. Professionally the researcher learned the importance of communication between management and employees. Effective communication leads to effective results and should be implemented in every business environment.

Biblical Perspective

Throughout this research study, many business functions were explored that can be related and integrated with the Christian worldview. Three key business functions of the audit field are serving, leading by example, and being selfless. The research and results of the study indicate that if these items were at the forefront of each auditor and manager, the negative impact of audit budget pressures would not be as prevalent. This section will discuss key findings in the research study, and an interpretation of a biblical perspective will follow. This section will discuss the study's findings and supporting bible verses that, if applied, could reduce the negative impact of audit budget pressure on auditors and audit quality.

Leading by Example

The results of hypothesis 1 concluded that there was a positive relationship between the management of accounting firms' emphasis on completing audits on or under budget and their contribution to decreased audit quality. Participants' answers to survey questions were under the

impression that underreporting time, a dysfunctional audit behavior, was required for management to give them promotions and positive performance evaluations. Proverbs 11:14 states that where there is no guidance, a people fall, but in an abundance of counselors, there is safety. The Bible verse relates to the results of this study because management is the counselor, and people are the auditors. Management needs to lead by example. Management's failure to voice the importance of quality has led auditors to move away from what is right. The scripture means that when there is sound counsel, there is safety. Audit management should communicate that although meeting time budgets are positive, it is more important to ensure that each audit has the necessary resources to complete the audit effectively. Underreporting of time leads to inadequate resources needed to execute future audits. Acts 20:28 states to keep watch over yourselves and all the flock of which the Holy Spirit has made you overseers. This bible verse relates to this study because it is management's job to lead by example and guide each auditor in the right direction. During the proposal, it was discussed that the business problem is that audit firms need to be competitive. Audit firms are cutting costs while remaining efficient to meet the market's expectations. This new commercial-oriented mindset has caused management to shift the focus from the auditors, and as a result, audit quality is negatively impacted.

Selfless

The results of hypothesis 1 concluded that time budget pressure from audit management could cause an auditor to underreport time. Proverbs 18:1 states that he who separates himself seeks his own desire; he quarrels against all sound wisdom. This bible verse relates to the study's results because although management may fail to voice the importance of audit quality, the auditors indicate that a good performance evaluation would cause them to reduce the quality of an audit. The bible scripture state that if a person does things to please only himself, he has the

unwillingness to make small sacrifices for "others." The "others' are the stakeholders who rely on the results of the auditor reports. The scripture is about being selfish and although the auditors are following the lead of management, they still have a choice on whether to act selfishly or act selfless and serve those who rely on them. The results of hypothesis 2 concluded that time budget pressure felt causes an auditor to sign off on audit steps prematurely.

Participant answers to the survey questions stated that time budget pressure could cause the auditor to sign off on an audit step prematurely. Prematurely signing off prevents auditors from issuing an accurate audit opinion. Colossians 3:23-24 states that whatever you do, work heartily, as for the Lord and not for men, knowing that from the Lord you will receive the inheritance as your reward. This bible scripture is about working hard even when you do not feel like working and giving your heart to something as you are devoted to God. Participants indicated that as the emphasis on audit time budget increases, the chances of them prematurely signing off on audit steps increase. However, signing off on an audit step is easier when time is running out. As an auditor, it is important to put the needs of the stakeholders above all because the auditor's job is to provide accurate information. It is important to be selfless as an auditor; however, prematurely signing off on an audit is selfish.

Serving

The results of hypothesis 3 concluded a positive relationship between audit budget pressure and decreased audit quality. Participants indicated that time budget pressure, either from management or pressure felt, will cause an auditor to underreport time and prematurely sign off on an audit step, both dysfunctional audit behavior. 1 Peter 4:10 states that each should use whatever gift he has received to serve others, faithfully administering God's grace in various forms. This verse relates to the research study because we are put here to serve one another as

God's people. An auditor's job is to serve the end users and engaging in dysfunctional audit behaviors does not serve them. Inaccurate results prevent stakeholders from making informed decisions. Integrity is an audit principle that means to have moral principles and be honest. Engaging in dysfunctional audit behaviors decreases the effectiveness and quality of an audit and, at the same time, reduces auditor integrity.

In conclusion, the business functions in the study relate and integrate with the Christian worldview. First, if management leads by example, auditors are less likely to focus on the quality of an audit. As a result, they are less likely to underreport time, a dysfunctional audit behavior. Leading by example is shifting from a market-oriented to a quality-focused environment, and auditors are likely to reduce dysfunctional audit behavior. Secondly, if auditors were more selfless and focused on the needs of the end users, auditors would be less likely to engage in dysfunctional audit behaviors. Lastly, auditors should understand that we are here to serve one another as God's people. Shifting focus from the needs of the company to the needs of the people being served would decrease the negative impact of audit budget pressure on auditors and audit quality.

Summary of Section 3

Section 3 of the research study provided the study overview, a presentation of the findings, its application to professional practice, recommendations for further study, and reflections from the researcher's experience conducting the study. The general problem to be addressed is the failure of audit management firms to recognize the negative impact of time budget pressures on auditors to complete an audit, resulting in decreased quality of audit results. The study aimed to determine the effects of time budget pressure on the auditor and whether those effects impact audit quality. The study overview included a brief synopsis of the business

problem being addressed, variable data collected, correlational analysis performed, and the results of hypothesis testing.

The presentation of the findings provided descriptive statistics, detailed hypothesis testing, and how the research questions, theoretical framework, current literature, and study problem relate to the findings. The descriptive statistics included the screening data used to ensure participants met the eligibility requirements to be included in the study, demographics of the 287 study participants, and pretest to test the reliability of the survey tool used to gather data. The hypothesis testing section discussed that based on the pretest performed, using SPSS analytical data software, a Spearman rho Correlational analysis was appropriate to test the three hypotheses. For all three hypotheses, the null hypothesis was rejected. The first hypothesis concluded that there is a positive relationship between the management of accounting firms' emphasis on employees completing audits on or under budget and their contribution to decreased audit quality. The second hypothesis concluded that there is a positive relationship between audit budget pressure and reduced auditor judgment. Finally, the third hypothesis concluded that there is a positive relationship between audit budget pressure and decreased audit quality. The presentation of the findings section identified how the results of the hypothesis testing addressed the research questions, the theoretical framework, similarities and differences of literature, and the research problem. The application of professional practice section discussed how the study results could improve general business practice and application strategies that accounting firms could implement.

Summary and Study Conclusion

The results of the study concluded that business practices for accounting firms should recognize that time budget pressure has an overall negative impact on audit quality. Business

practices could be improved if firms ensured management would stop giving auditors the indication that underreporting of time improves performance evaluations and understanding time budget pressure could cause auditors to sign off on audit steps prematurely. Potential application strategies include weekly status meetings to improve team dialogue between manager and auditor, additional quality checks, and creating an ethical environment. In the recommendation for future study, the researcher aims to add to the existing body of knowledge and aid in discovering other impacts of audit budget pressure. The study participants included auditors in the southeastern United States. The researcher recommended expanding the study's region, including other dysfunctional audit behaviors audit budget pressure could produce, and studying the impact period training could have on time budget pressure. The reflections section included the researcher’s personal and professional growth of the study and a biblical perspective on the business functions explored throughout the study.

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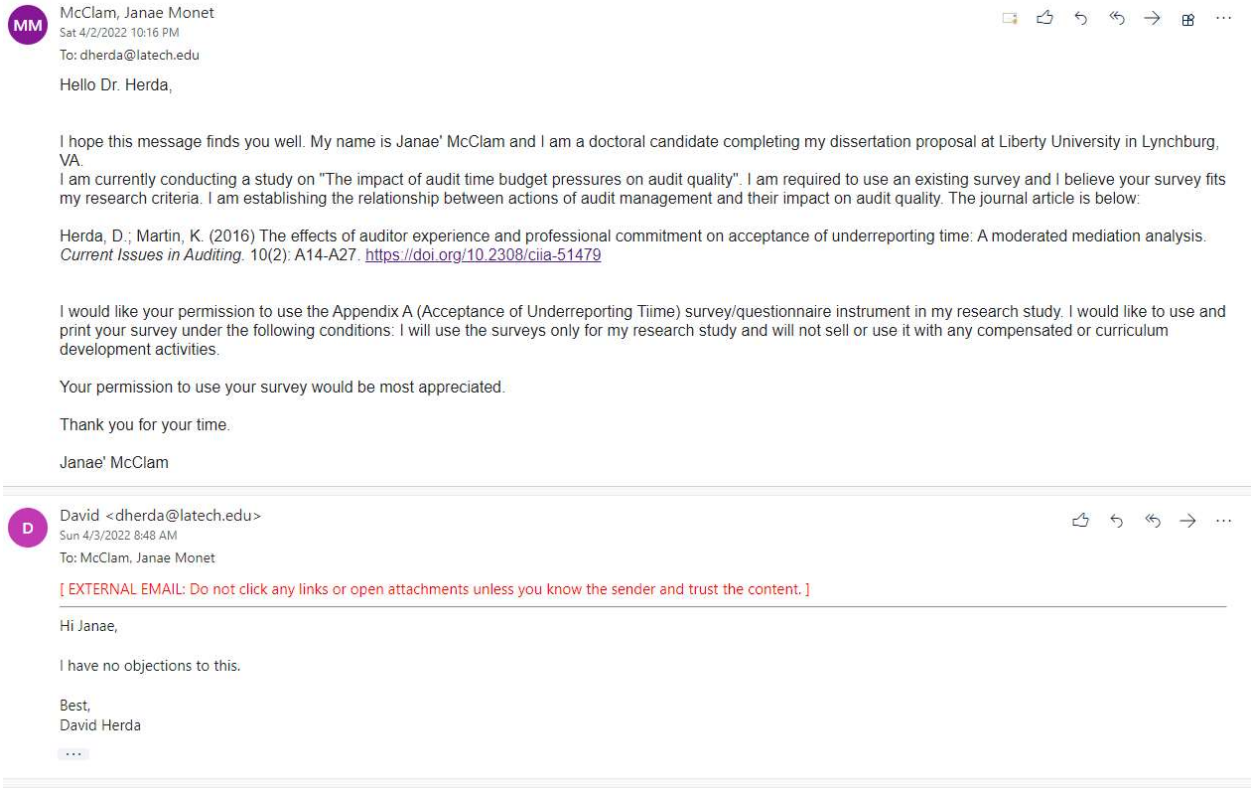
Appendix

Appendix A: Permission to Use (Herda & Martin, 2016)



MM

McClam, Janae Monet
Sat 4/2/2022 10:16 PM
To: dherda@latech.edu

Hello Dr. Herda,

I hope this message finds you well. My name is Janae' McClam and I am a doctoral candidate completing my dissertation proposal at Liberty University in Lynchburg, VA.
I am currently conducting a study on "The impact of audit time budget pressures on audit quality". I am required to use an existing survey and I believe your survey fits my research criteria. I am establishing the relationship between actions of audit management and their impact on audit quality. The journal article is below:

Herda, D.; Martin, K. (2016) The effects of auditor experience and professional commitment on acceptance of underreporting time: A moderated mediation analysis. *Current Issues in Auditing*. 10(2): A14-A27. https://doi.org/10.2308/ciia-51479

I would like your permission to use the Appendix A (Acceptance of Underreporting Tiime) survey/questionnaire instrument in my research study. I would like to use and print your survey under the following conditions: I will use the surveys only for my research study and will not sell or use it with any compensated or curriculum development activities.

Your permission to use your survey would be most appreciated.

Thank you for your time.

Janae' McClam

D

David <dherda@latech.edu>
Sun 4/3/2022 8:48 AM
To: McClam, Janae Monet

[EXTERNAL EMAIL: Do not click any links or open attachments unless you know the sender and trust the content.]

Hi Janae,

I have no objections to this.

Best,
David Herda

Appendix B: Copy of Survey: Acceptance of Underreporting Time (Herda & Martin, 2016)

Acceptance of Underreporting Time

Please indicate the extent to which you agree or disagree with the following statements. I am more accepting of auditors underreporting their time if (seven-point scale ["strongly disagree" to "strongly agree"]):

1. It improves their chances for promotion and advancement.
2. It improves their performance evaluations.
3. It is suggested by their supervisor.
4. Others underreport their time and it is necessary to compete with them.

Appendix C: Permission to Use (Ling & Akers, 2010)

[External] RE: Letter Seeking Permission to Use Survey Tool

MM McClam, Janae Monet
Mon 4/4/2022 10:22 AM
To: Ling, Q <qianhua.ling@marquette.edu>

Thank you very much.

Yes. I confirm the following below:

I will only use your survey for my research study. I will not use the survey for compensation. I will cite your study in my research paper. I will state that the survey questions were from your study. I plan to modify my survey in the form of a Likert scale using your questions but each question I use will be credited to you and your study.

...

From: Ling, Q <qianhua.ling@marquette.edu>
Sent: Monday, April 4, 2022 9:56 AM
To: McClam, Janae Monet <jmmcclam@liberty.edu>
Subject: [External] RE: Letter Seeking Permission to Use Survey Tool

[EXTERNAL EMAIL: Do not click any links or open attachments unless you know the sender and trust the content.]

Good morning Janae,

I am glad that you are interested in our study. I like what you use our survey for research study and not for receiving compensation. I am happy to grant you the permission to use our survey if you will cite our paper in your study and point out in your study that the survey is based on our study. If you can confirm, that'll be great.

Qianhua "Q" Ling, Ph.D., CMA
She/Her/Hers
Associate Professor of Accounting
Director – M.S. Accounting & M.S. Accounting Analytics
David Straz Hall 308
College of Business Administration
Marquette University
Telephone: (414) 288-8069

From: McClam, Janae Monet <jmmcclam@liberty.edu>
Sent: Monday, April 4, 2022 9:26 AM
To: Ling, Q <qianhua.ling@marquette.edu>
Subject: Letter Seeking Permission to Use Survey Tool

)

[External] RE: Letter Seeking Permission to Use Survey Tool

[EXTERNAL EMAIL: Do not click any links or open attachments unless you know the sender and trust the content.]

Good morning Janae,

I am glad that you are interested in our study. I like what you use our survey for research study and not for receiving compensation. I am happy to grant you the permission to use our survey if you will cite our paper in your study and point out in your study that the survey is based on our study. If you can confirm, that'll be great.

Qianhua "Q" Ling, Ph.D., CMA
She/Her/Hers
Associate Professor of Accounting
Director – M.S. Accounting & M.S. Accounting Analytics
David Straz Hall 308
College of Business Administration
Marquette University
Telephone: (414) 288-8069

From: McClam, Janae Monet <jmmcclam@liberty.edu>
Sent: Monday, April 4, 2022 9:26 AM
To: Ling, Q <qianhua.ling@marquette.edu>
Subject: Letter Seeking Permission to Use Survey Tool

CAUTION: This email originated outside of Marquette University. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning Dr. Ling,

I hope this message finds you well. My name is Janae' McClam and I am a doctoral candidate completing my dissertation proposal at Liberty University in Lynchburg, VA.
I am currently conducting a study on "The impact of time budget pressures on audit quality". I am required to use an existing survey and I believe your survey fits my research criteria.
The journal article is below:

Ling, Q.; Akers, M.(2010) An examination of underreporting of time and premature signoffs by internal auditors.*The Review of Business Information Systems.14(4):37-48.*

I am seeking permission to use the Table 3 (Perceptions Regarding the Underreporting of Time and Impact of Budgets on Auditor Behavior) and Table 4 (Premature sign-off) survey/questionnaire instrument in my research study. I would like to use and print your survey under the following conditions: I will use the surveys only for my research study and will not sell or use it with any compensated or curriculum development activities.

Your permission to use your survey would be most appreciated.

Thank you for your time.

Janae' McClam

Appendix D: Copy of Survey – Premature Signoffs (Ling & Akers, 2010)

Review of Business Information Systems – Fourth Quarter 2010 *Volume 14, Number 4*

Table 4: Premature Signoffs

		Strongly disagree	Disagree	Indifferent	Agree	Strongly agree	Mean	Standard Deviation
27	Premature sign-off is unethical	0.8%	2.5%	9.2%	54.2%	33.3%	4.17	0.76
28	The auditor's professional judgment is always sufficient to overrule the performance of a specific audit step	8.3%	66.9%	10.7%	13.2%	0.8%	2.31	0.84
29	The person performing an audit procedure should never omit a planned procedure without consulting a supervisor	2.5%	9.1%	6.6%	56.2%	25.6%	3.93	0.96
30	I am aware that some auditors in my department sign off required audit steps, not covered by other audit steps, without completing the work or noting the omission of procedures	19.3%	47.1%	15.1%	14.3%	4.2%	2.37	1.08
31	Review procedures in my department are adequate to detect premature sign-offs	3.4%	20.2%	16.0%	50.4%	10.1%	3.44	1.03
32	In my opinion, premature sign-offs are the result of (please respond to every item):							
	a) An audit step appearing unnecessary or immaterial	1.7%	6.7%	18.3%	68.3%	5.0%	3.68	0.74
	b) Dislike for the specific work required	0.8%	35.0%	23.3%	38.3%	2.5%	3.07	0.93
	c) Time budget constraint	1.7%	23.5%	16.0%	51.3%	7.6%	3.39	0.98
	d) Inadequate supervision	0.0%	17.4%	23.1%	49.6%	9.9%	3.52	0.90
	e) Misunderstanding of professional responsibilities	2.5%	23.5%	19.3%	47.9%	6.7%	3.33	0.99
	f) Lack of specific technical knowledge	1.7%	19.2%	17.5%	55.8%	5.8%	3.45	0.92
	g) Desire to obtain a favorable performance evaluation	4.1%	37.2%	24.8%	28.1%	5.8%	2.94	1.03
	h) Inclinations to readily accept operating personnel explanation as sufficient competent evidential matter	0.0%	12.5%	17.5%	57.5%	12.5%	3.70	0.85
	i) Lack of communication with supervisors	0.0%	20.2%	20.2%	52.9%	6.7%	3.46	0.89
33	In my opinion, premature sign-offs could be reduced by (please respond to every item):							
	a) Tighter supervision of staff (less than two years' experience)	1.6%	14.8%	16.4%	58.2%	9.0%	3.58	0.91
	b) Tighter supervision of all internal auditors	3.3%	18.0%	26.2%	49.2%	3.3%	3.31	0.92
	c) Greater allowance for professional judgment at all levels	1.7%	33.3%	24.2%	35.8%	5.0%	3.09	0.98
	d) Greater allowance for professional judgment at staff levels	4.1%	37.2%	23.1%	32.2%	3.3%	2.93	1.00
	e) De-emphasis of the time budget	0.8%	10.7%	24.0%	47.9%	16.5%	3.69	0.90
	f) Increased variety of work assignments	1.7%	19.2%	30.0%	40.8%	8.3%	3.35	0.94
	g) Improved communication within the audit team	0.8%	4.1%	9.9%	68.6%	16.5%	3.96	0.71
	h) Training of auditable area	0.8%	5.0%	15.7%	68.6%	9.9%	3.82	0.71
	i) The use of electronic work paper tools	1.7%	18.2%	31.4%	39.7%	9.1%	3.36	0.94
34	In my opinion, premature sign-offs generally are likely to occur in (please respond to every item):							
	Financial auditing	2.5%	22.3%	32.2%	38.8%	4.1%	3.20	0.92
	Operational auditing	1.6%	11.5%	29.5%	52.5%	4.9%	3.48	0.83
	Compliance auditing	3.3%	28.1%	30.6%	35.5%	2.5%	3.06	0.93
		Yes	**No**					
35	During the past 12 months, I signed off audit steps without completing the work or noting the omission of the procedure(s)	2.5%	97.5%				0.03	0.16

Appendix E: Copy of Survey: Impact of Budgets on Auditor Behavior (Ling & Akers, 2010)

Review of Business Information Systems – Fourth Quarter 2010 *Volume 14, Number 4*

Table 3: Perceptions Regarding the Underreporting of Time and Impact of Budgets on Auditor Behavior

		Strongly disagree	Disagree	Indifferent	Agree	Strongly agree	Mean	Standard Deviation
13	Underreporting time is unethical	3.3%	4.1%	9.0%	48.4%	35.2%	4.08	0.95
14	The time budget interferes with the proper conduct of an audit	7.4%	29.8%	21.5%	32.2%	9.1%	3.06	1.14
15	The time budget has a significant influence on the auditor's job performance	4.2%	25.2%	17.6%	41.2%	11.8%	3.31	1.10
16	The time budget is a necessary management tool for the evaluation of an internal audit department	5.8%	14.0%	13.2%	57.9%	9.1%	3.50	1.03
17	Time budget attainment is a factor in the performance evaluation process of the internal auditor	5.7%	13.9%	15.6%	59.0%	5.7%	3.45	1.00
18	When the time budget is exceeded in a project of an audit, the internal auditor feels a need to save time elsewhere	3.3%	28.3%	13.3%	48.3%	6.7%	3.27	1.05
19	There is a natural conflict between the concept of a time budget and the gathering of sufficient competent evidential matter	5.7%	26.2%	12.3%	37.7%	18.0%	3.36	1.21
20	Internal audit personnel sometimes take work home and don't report the time so as to meet the time budget	8.3%	28.1%	10.7%	38.0%	14.9%	3.23	1.24
21	Time budgets are prepared by the total amount of hours for the audit, not by components of the audit	4.1%	31.4%	12.4%	42.1%	9.9%	3.22	1.12
22	Time budgets are prepared for each component of the audit	5.0%	40.0%	13.3%	35.0%	6.7%	2.98	1.11
23	Time budgets have become tighter in the past 6 years	1.7%	15.0%	22.5%	45.8%	15.0%	3.58	0.98
24	Pressure from time budgets leads to internal audit staff and senior turnover	8.3%	33.9%	25.6%	24.8%	7.4%	2.89	1.10
25	In performing my work within the last 12 months, which of the following actions would I have been more likely to take in response to time budget pressures							
	a) Perform task assignments and report time worked over the budget	2.5%	5.9%	14.4%	62.7%	14.4%	3.81	0.85
	b) Cut down on some follow-up-procedures	7.7%	46.2%	12.8%	30.8%	2.6%	2.74	1.06
	c) Perform task assignments on my personal time and do not report that time	14.3%	37.0%	14.3%	27.7%	6.7%	2.76	1.20
	d) Employ my judgment to overrule some audit procedures	9.3%	35.6%	14.4%	36.4%	4.2%	2.91	1.12
26	Meeting time budgets contributes to a high overall performance evaluation	5.1%	22.0%	28.8%	37.3%	6.8%	3.19	1.02

Appendix F: Demographics of Survey Data

Table 4

Demographics of Data

Frequency Table

Consent

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes, I consent to participate in the research study.	287	100.0	100.0	100.0

Are you self-employed or employed by a CPA firm?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Employed by a CPA firm	287	100.0	100.0	100.0

Are you an external auditor and Certified Public Accountant in Alabama?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	287	100.0	100.0	100.0

Do you possess at least a Bachelor of Science Degree in Accounting?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	287	100.0	100.0	100.0

How many years of experience do you have auditing financial statement?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1-5 years	135	47.0	47.0	47.0
	5 - 10 years	102	35.5	35.5	82.6
	More than 10 years	50	17.4	17.4	100.0
	Total	287	100.0	100.0	

What is your gender?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	193	67.2	67.2	67.2
	Female	94	32.8	32.8	100.0
	Total	287	100.0	100.0	

Note. The results demographics table was generated using SPSS Statistical Data Analysis Software.

Appendix G: Cronbach Alpha Analysis for Variables

Table 5

Cronbach Alpha Analysis: Auditor Judgment

Scale: Auditor Judgement Reliability

Case Processing Summary

		N	%
Cases	Valid	287	100.0
	Excluded[a]	0	.0
	Total	287	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.716	.729	4

Note. The results Cronbach Analysis table for Audit Judgment was generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Table 6

Cronbach Alpha Analysis: AQ_URT

Scale: AQ_Underreporting of Time (URT)

Case Processing Summary

		N	%
Cases	Valid	287	100.0
	Excluded[a]	0	.0
	Total	287	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.798	.805	4

Note. The results Cronbach Analysis table for Audit Quality Underreporting of Time was generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Table 7

Cronbach Alpha Analysis: AQ_ADM

Scale: AQ_Detect Material Mistatements (ADM)

Case Processing Summary

		N	%
Cases	Valid	287	100.0
	Excluded[a]	0	.0
	Total	287	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.824	.829	8

Note. The results Cronbach Analysis table for Audit Quality Ability to Detect Material Misstatements was generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Table 8

Cronbach Alpha Analysis: ABP

Scale: Audit Budget Pressure (ABP)

Case Processing Summary

		N	%
Cases	Valid	287	100.0
	Excluded[a]	0	.0
	Total	287	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.756	.762	4

Note. The results Cronbach Analysis table for Audit Budget Pressure was generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Appendix H: Variable Descriptive Analysis

Table 9

Variable Descriptive Analysis: All Variables

Descriptive Statistics

	N Statistic	Range Statistic	Minimum Statistic	Maximum Statistic	Mean Statistic	Std. Deviation Statistic
AJ	287	3.75	1.25	5.00	3.5296	.68608
AQ_URT	287	4.00	1.00	5.00	3.4834	.78248
AQ_ADM	287	3.13	1.75	4.88	3.5065	.64480
ABP	287	3.25	1.75	5.00	3.7352	.67549
Valid N (listwise)	287					

Note. The results Descriptive Statistics Analysis table for each variable was generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Appendix I: Test of Normality – Kolmogorov-Smirnov and Shapiro-Wilk

Table 10

Test of Normality – Kolmogorov-Smirnov and Shapiro-Wilk for each variable

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
AQ_URT	.226	287	<.001	.889	287	<.001
AJ	.206	287	<.001	.859	287	<.001
AQ_ADM	.201	287	<.001	.888	287	<.001
ABP	.269	287	<.001	.860	287	<.001

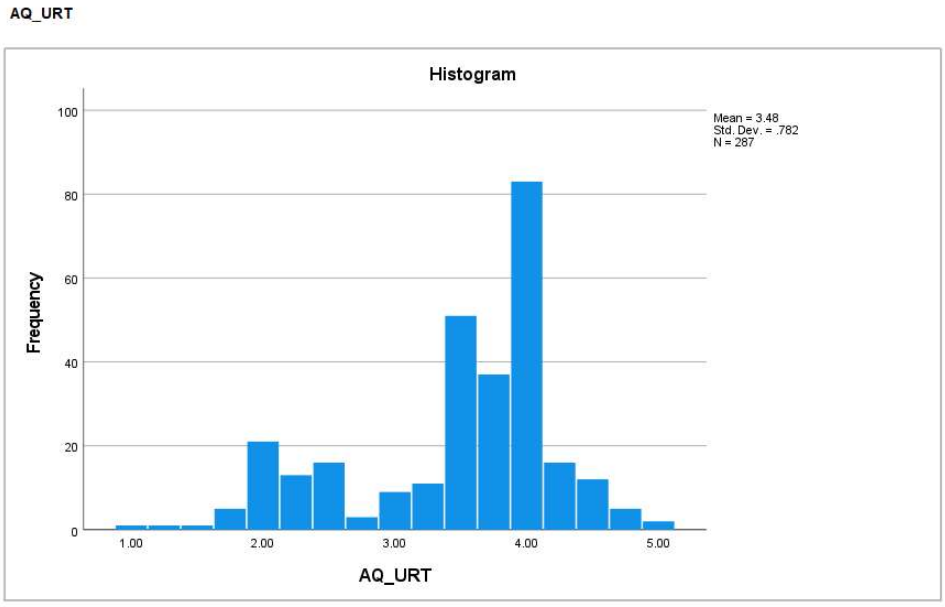
a. Lilliefors Significance Correction

Note. The results of the Kolmogorov-Smirnov and Shapiro-Wilk for each variable table was generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Appendix J: Test of Normality – Histogram and Q-Q Plots

Figure 2

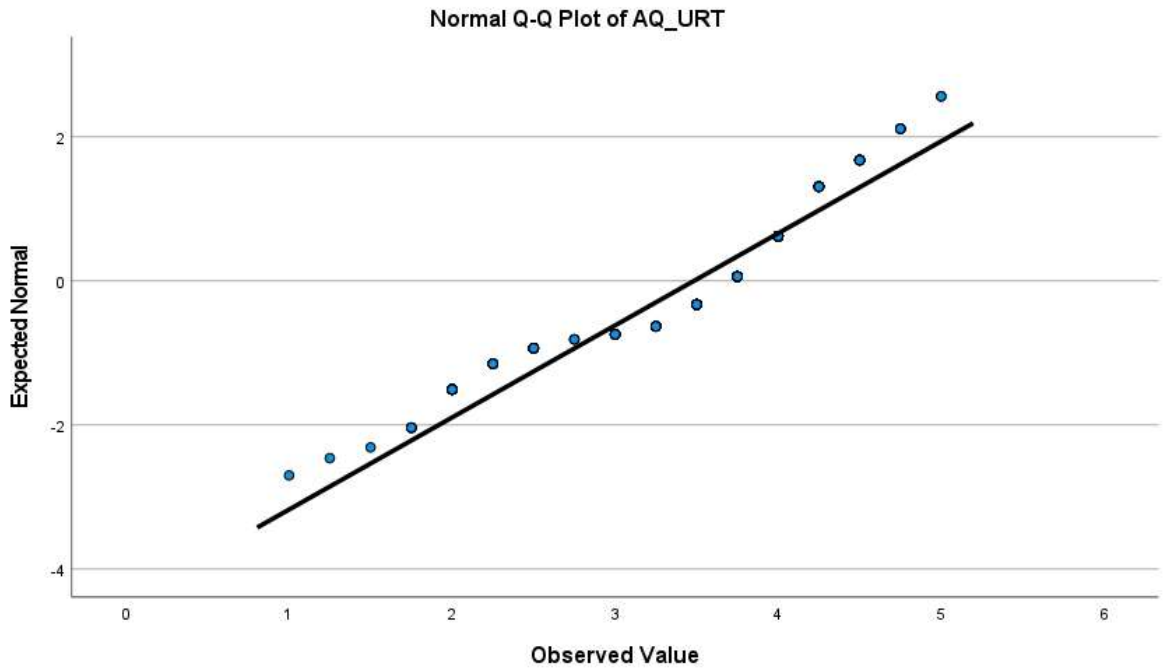
Test of Normality – Histogram – AQ_URT



Note. The results of the Test of Normality Histogram Analysis for Audit Quality for Underreporting Audit Time were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Figure 3

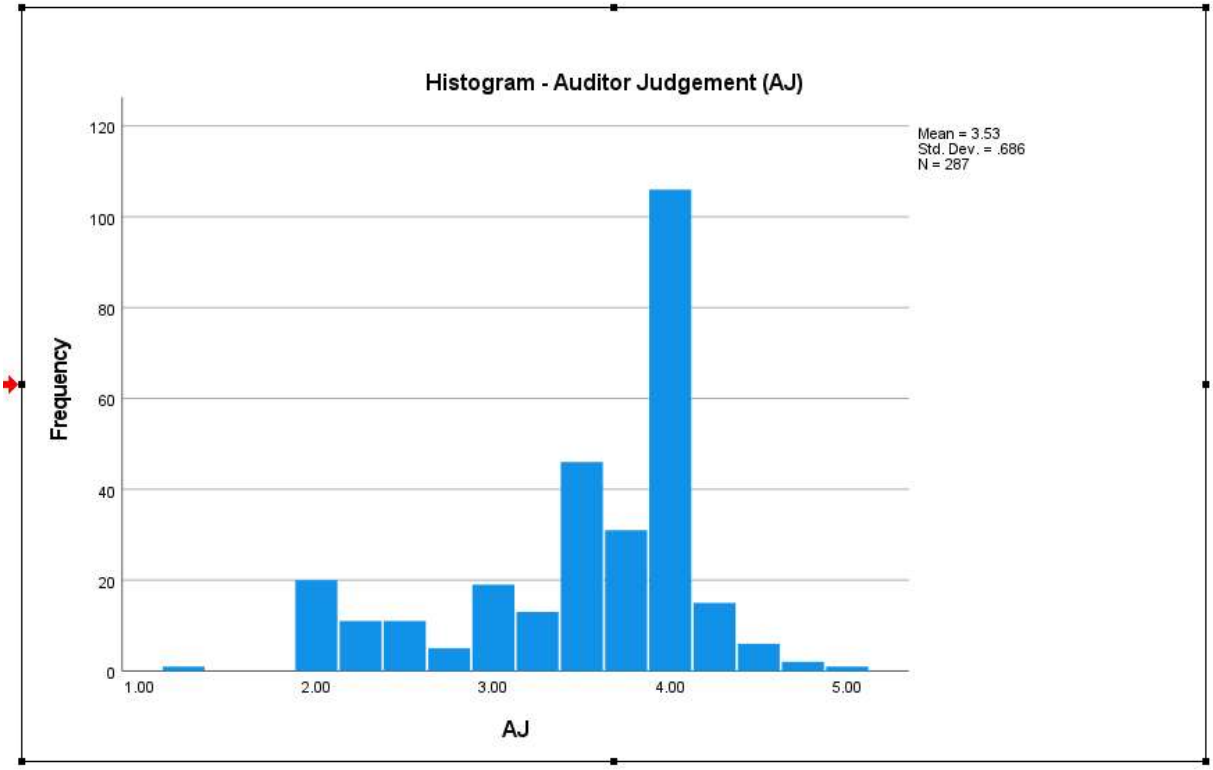
Test of Normality – Q-Q Plot – AQ_URT



Note. The results of the Test of Normality Q-Q Plot for the Analysis for Audit Quality for Underreporting Audit Time were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Figure 4

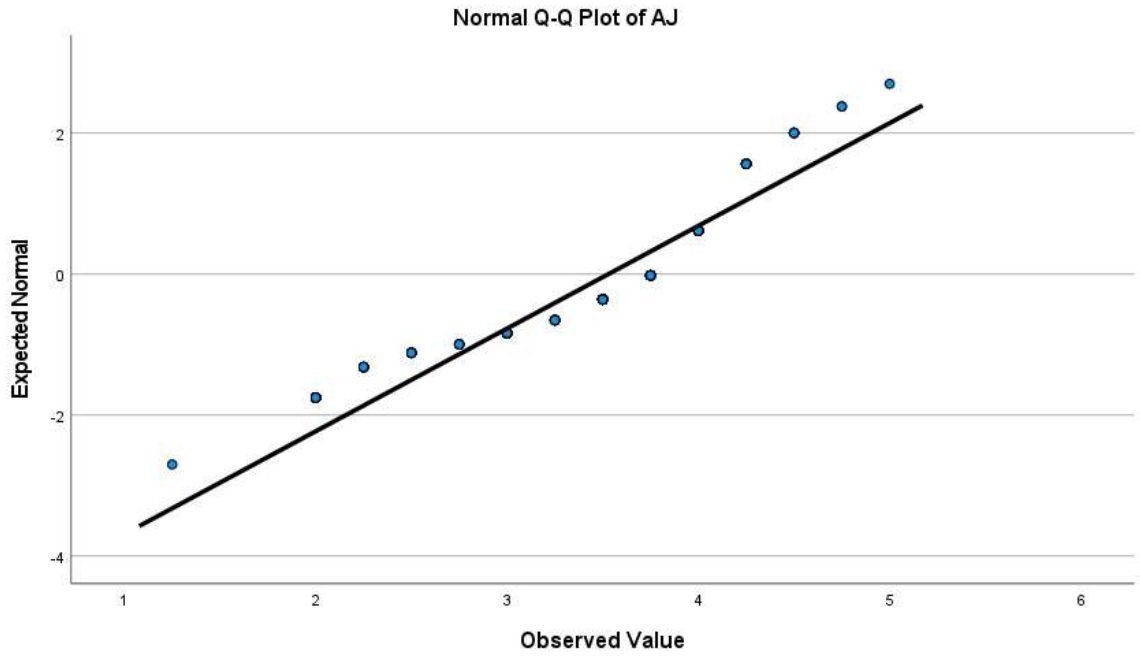
Test of Normality – Histogram AJ



Note. The results of the Test of Normality Histogram Analysis for Auditor Judgment were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Figure 5

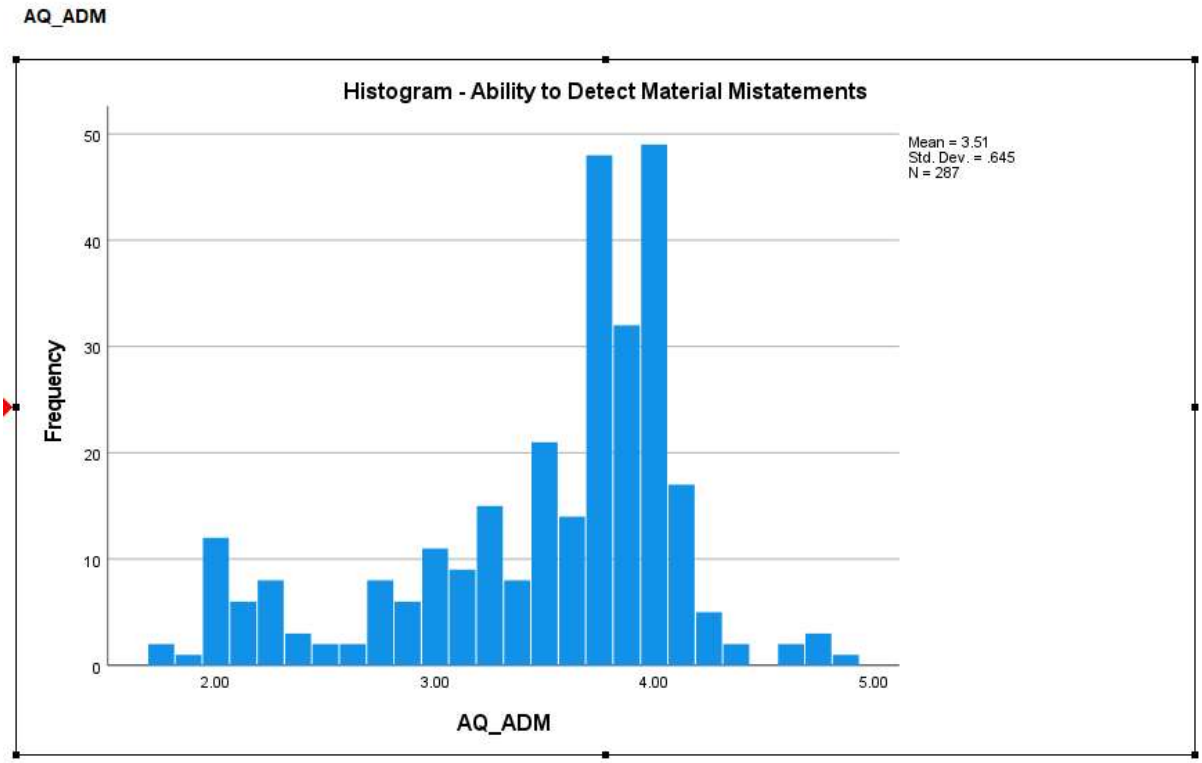
Test of Normality – Normal Q-Q Plot AJ



Note. The results of the Test of Normality Q-Q Plot for the Analysis for Audit Judgment were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Figure 6

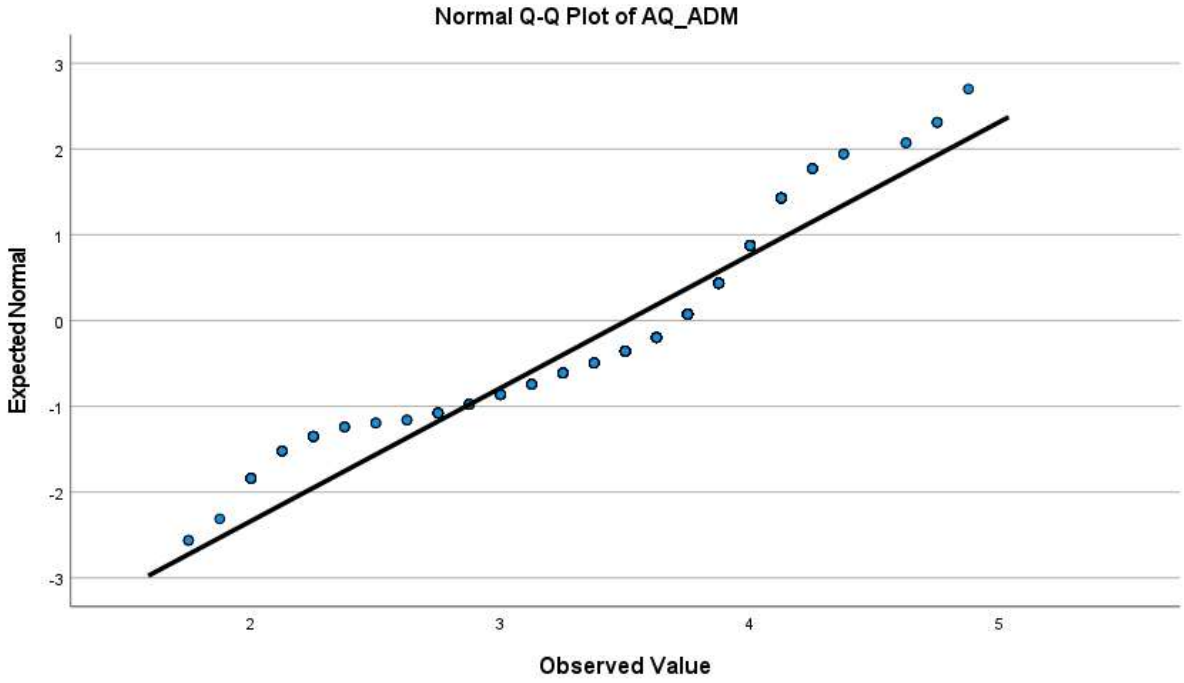
Test of Normality – Histogram AQ_ADM



Note. The results of the Test of Normality Histogram for the Analysis for Audit Quality for Ability to Detect Material Misstatements were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Figure 7

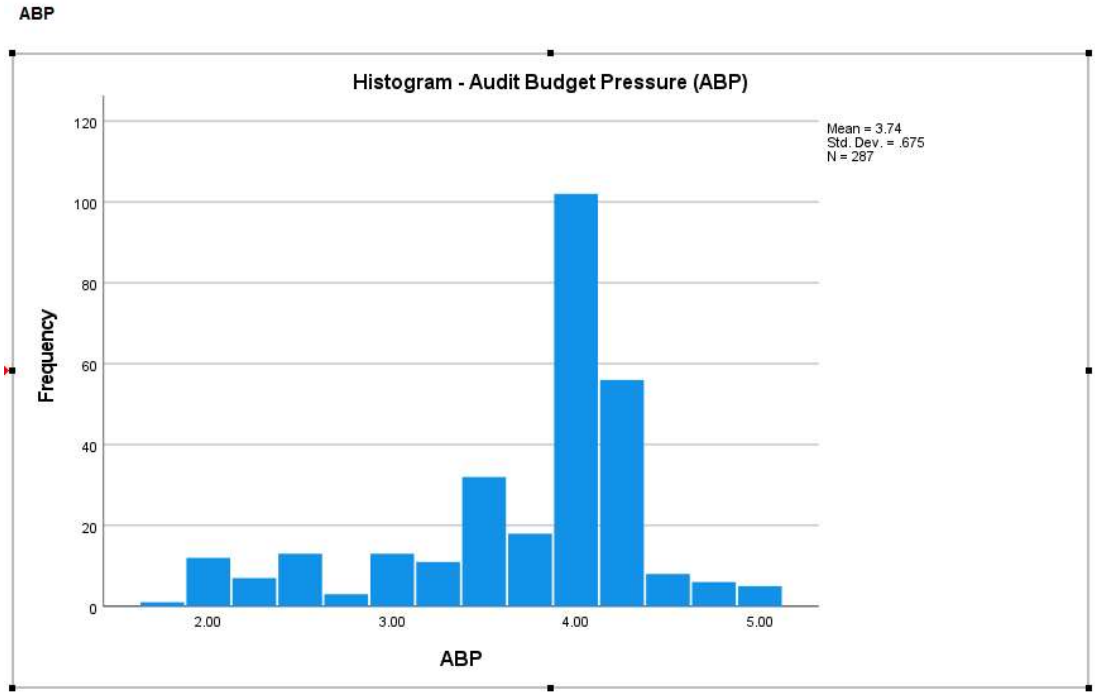
Test of Normality – Normal Q-Q Plot AQ_ADM



Note. The results of the Test of Normality Q-Q Plot for the Analysis for Audit Quality for Ability to Detect Material Misstatements were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Figure 8

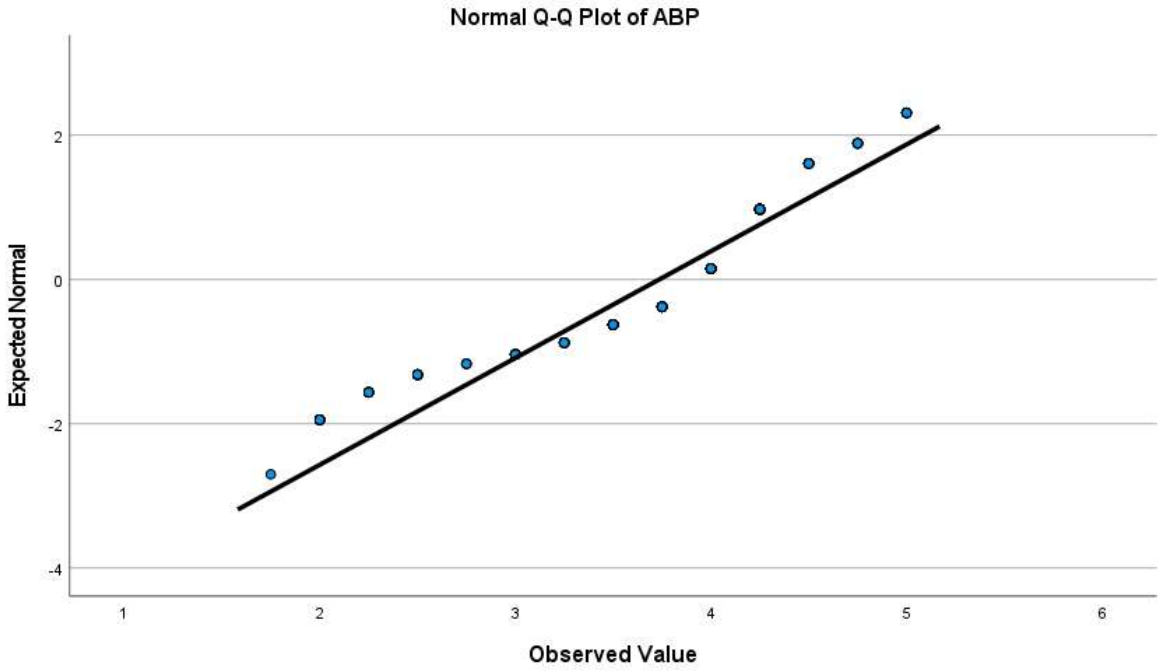
Test of Normality – Histogram ABP



Note. The results of the Test of Normality Histogram for the Analysis for Audit Budget Pressure were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Figure 9

Test of Normality – Normal Q-Q Plot ABP



Note. The results of the Test of Normality Q-Q Plot for the Analysis for Audit Budget Pressure were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Appendix K: Spearman Correlation Results

Table 11

Spearman Correlation between Audit Quality (Underreporting of time) and Audit Budget Pressure

Nonparametric Correlations

Correlations

			AQ_URT	ABP
Spearman's rho	AQ_URT	Correlation Coefficient	1.000	.374**
		Sig. (2-tailed)	.	<.001
		N	287	287
	ABP	Correlation Coefficient	.374**	1.000
		Sig. (2-tailed)	<.001	.
		N	287	287

**. Correlation is significant at the 0.01 level (2-tailed).

Note. The results of the Spearman's Rho Correlation test between variables Audit Quality (Underreporting of Time) and Audit Budget Pressure were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Table 12

Spearman Correlation between Auditor Judgment and Audit Budget Pressure

Nonparametric Correlations

Correlations

			AJ	ABP
Spearman's rho	AJ	Correlation Coefficient	1.000	.399**
		Sig. (2-tailed)	.	<.001
		N	287	287
	ABP	Correlation Coefficient	.399**	1.000
		Sig. (2-tailed)	<.001	.
		N	287	287

**. Correlation is significant at the 0.01 level (2-tailed).

Note. The results of the Spearman's Rho Correlation test between variables Audit Judgment and Audit Budget Pressure were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Table 13

Spearman Correlation between Audit Quality (Ability to Detect Material Misstatement) and Audit Budget Pressure

Nonparametric Correlations

Correlations

			ABP	AQ_ADM
Spearman's rho	ABP	Correlation Coefficient	1.000	.415**
		Sig. (2-tailed)	.	<.001
		N	287	287
	AQ_ADM	Correlation Coefficient	.415**	1.000
		Sig. (2-tailed)	<.001	.
		N	287	287

**. Correlation is significant at the 0.01 level (2-tailed).

Note. The results of the Spearman's Rho Correlation test between variables Audit Quality (Ability to Detect Material Misstatements) and Audit Budget Pressure were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Appendix L: Questionnaires Total for Variables

Table 14

Questionnaire Totals for Variable AQ_URT

It is more acceptable to underreport audit time if It improves chances for promotion and advancement

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly disagree	7	2.4	2.4	2.4
	Disagree	58	20.2	20.2	22.6
	Neither agree nor disagree	10	3.5	3.5	26.1
	Agree	186	64.8	64.8	90.9
	Strongly agree	26	9.1	9.1	100.0
	Total	287	100.0	100.0	

It is more acceptable to underreport audit time if it improves performance evaluations

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	6	2.1	2.1	2.1
	Disagree	68	23.7	23.7	25.8
	Neither agree or disagree	11	3.8	3.8	29.6
	Agree	179	62.4	62.4	92.0
	Strongly Agree	23	8.0	8.0	100.0
	Total	287	100.0	100.0	

It is more acceptable to underreport audit time if it is suggested by the supervisor.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	3	1.0	1.0	1.0
	Disagree	35	12.2	12.2	13.2
	Neither agree nor disagree	11	3.8	3.8	17.1
	Agree	198	69.0	69.0	86.1
	Strongly Agree	40	13.9	13.9	100.0
	Total	287	100.0	100.0	

It is more acceptable to underreport audit time if others underreport their time, and it is necessary to compete with them.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	20	7.0	7.0	7.0
	Disagree	101	35.2	35.2	42.2
	Neither agree nor disagree	27	9.4	9.4	51.6
	Agree	130	45.3	45.3	96.9
	Strongly Agree	9	3.1	3.1	100.0
	Total	287	100.0	100.0	

Note. The results of the survey totals for variable Audit Quality (Underreporting of Audit Time) were generated using survey responses and calculated using SPSS Statistical Data Analysis Software

Table 15

Questionnaire Totals for Variable AJ

Premature signoffs are the result of time budget constraints

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly disagree	5	1.7	1.7	1.7
	Disagree	56	19.3	19.4	21.1
	Neither agree nor disagree	10	3.4	3.5	24.6
	Agree	207	71.4	71.6	96.2
	Strongly Agree	11	3.8	3.8	100.0
	Total	289	99.7	100.0	
Missing	System	1	.3		
Total		290	100.0		

Premature signoffs increase as emphasis on on-time budget increases.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	3	1.0	1.0	1.0
	Disagree	37	12.8	12.8	13.8
	Neither agree nor disagree	11	3.8	3.8	17.6
	Agree	222	76.6	76.8	94.5
	Strongly Agree	16	5.5	5.5	100.0
	Total	289	99.7	100.0	
Missing	System	1	.3		
Total		290	100.0		

Premature signoffs are a result of a desire to obtain a favorable performance evaluation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	13	4.5	4.5	4.5
	Disagree	83	28.6	28.7	33.2
	Neither agree nor disagree	15	5.2	5.2	38.4
	Agree	168	57.9	58.1	96.5
	Strongly Agree	10	3.4	3.5	100.0
	Total	289	99.7	100.0	
Missing	System	1	.3		
Total		290	100.0		

Note. The results of the survey totals for variable Auditor Judgment were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Table 16

Questionnaire Totals for Variable AJ

Premature signoffs are a result of a misunderstanding of professional responsiblity.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	4	1.4	1.4	1.4
	Disagree	62	21.4	21.5	22.9
	Neither agree nor disagree	19	6.6	6.6	29.5
	Agree	179	61.7	62.2	91.7
	Strongly Agree	24	8.3	8.3	100.0
	Total	288	99.3	100.0	
Missing	System	2	.7		
Total		290	100.0		

Note. The results of the survey totals for variable Auditor Judgment were generated using survey responses and calculated using SPSS Statistical Data Analysis Software

Table 17

Questionnaire Totals for Variable ABP

An auditor believes audit time budget constraints interfere with the proper conduct of an audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	.3	.3	.3
	Disagree	35	12.1	12.1	12.5
	Neither agree nor disagree	11	3.8	3.8	16.3
	Agree	216	74.5	74.7	91.0
	Strongly Agree	26	9.0	9.0	100.0
	Total	289	99.7	100.0	
Missing	System	1	.3		
Total		290	100.0		

An auditor believes there is a conflict between the concept of time budget and the gathering of sufficient audit evidence while performing an audit.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	.7	.7	.7
	Disagree	51	17.6	17.6	18.3
	Neither agree nor disagree	14	4.8	4.8	23.2
	Agree	203	70.0	70.2	93.4
	Strongly Agree	19	6.6	6.6	100.0
	Total	289	99.7	100.0	
Missing	System	1	.3		
Total		290	100.0		

When the time budget for an assignment is exceeded in an audit, the auditor feels a need to save the time elsewhere.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	4	1.4	1.4	1.4
	Disagree	50	17.2	17.3	18.7
	Neither agree nor disagree	21	7.2	7.3	26.0
	Agree	190	65.5	65.7	91.7
	Strongly Agree	24	8.3	8.3	100.0
	Total	289	99.7	100.0	
Missing	System	1	.3		
Total		290	100.0		

Note. The results of the survey totals for variable Audit Budget Pressure were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.

Table 18

Questionnaire Totals for Variable ABP

Auditors sometimes take work home and do not report that time to meet the time budget.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	6	2.1	2.1	2.1
	Disagree	34	11.7	11.8	13.8
	Neither agree nor disagree	17	5.9	5.9	19.7
	Agree	162	55.9	56.1	75.8
	Strongly Agree	70	24.1	24.2	100.0
	Total	289	99.7	100.0	
Missing	System	1	.3		
Total		290	100.0		

Note. The results of the survey totals for variable Audit Budget Pressure were generated using survey responses and calculated using SPSS Statistical Data Analysis Software.