



THE EFFECT OF COVID-19, WORKING FROM HOME, AND TIME BUDGET PRESSURE ON THE QUALITY OF AUDITOR PERFORMANCE

Annisa Adha Minaryanti ^{1)*}, Ida Suraida ²⁾, Ratu Ratna Dewi ³⁾, Sekar Nisaul Akhir ⁴⁾

^{1,2,3,4} Universitas Pasundan, Jl. Tamansari No.6-8, Tamansari, Kec. Bandung Wetan,
Kota Bandung, Jawa Barat 40116

E-mail: annisa.adha.minaryanti@unpas.ac.id

*Corresponding Author: Annisa Adha Minaryanti

Abstract

The purpose of this study is to determine the extent of the impact of Covid-19 conditions, work-from-home practices, and time-budget pressure on quality of audit performance in 10 audit firms in Bandung City area. Covid-19 situation, home office implementation and time budget pressure situation as independent variables, and auditor performance as dependent variables. The research approach used in this study is descriptive analysis and validation based on primary data. The population of this study was all accountants from 10 accounting firms in Bandung. The number of samples collected was 67 judges. Based on the results of the research conducted, we find that the Covid-19 condition has a significant impact on the quality of auditor performance, with a contribution of 22%. For 21%, working from home has a significant impact on the quality of an auditor's performance. Time pressure has a significant negative impact on the examiner's performance with her 15.9%. This means that the higher the time pressure, the lower the quality of the exam.

Keywords: Covid-19, Work From Home, Time Budget Pressure and Quality of Audit Performance

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INTRODUCTION

The problem in this study is that there are several auditors who violate the code of ethics of public accountants so that the auditor's performance becomes bad. A public accounting firm (KAP) auditor should not help manipulate financial reporting by auditing financial reports and issuing unqualified opinions. KAP auditors demonstrate poor performance by auditing and manipulating financial reports. During the COVID-19 period, there were still KAP auditors who violated the professional standards of public accounting by being involved in cases of fraud and falsification of financial reports through cybercrime. With the presence of COVID-19, auditors are limited in seeking audit evidence because of the implementation of Work From Home. This opinion is supported by the results of Khasanah and Kartika's research (2021), which show that the occurrence of COVID-19 and the implementation of WFH will result in a decrease in the quality of auditor performance. In addition, with the implementation of work from home, auditors who are required to work under pressure must work faster. This will cause a decrease in auditor performance; this is supported by Diatmika and Savitri's research (2020), which examined the auditor population at public accounting firms in the Bali region. The more limited the time budget set, the higher the pressure on the auditor, so that the quality of the auditor's performance decreases.

Planning for problem solving and the objectives of this study include finding out how much the COVID-19 situation has affected the performance of the auditors of the Public Accounting Firm (KAP) in the city of Bandung. The impact of working from home on the performance of KAP Bandung

City auditors And find out how the influence of budget time pressure affects auditor performance at KAP Bandung City.

The performance or effectiveness of the auditor is the result of the implementation of audit tasks carried out by the auditor during a certain period of time. Performance can be measured against certain metrics (standards) that relate the performance of the auditor to the quality of the audit conducted by the auditor. Good audit performance is certainly necessary to carry out the required audit function adequately. A good auditor can also maintain the existing system in the organization and protect it from possible errors, abuse, and problems.

According to (Wulandari and Prasetya 2020), the potential for auditor performance is reflected in the auditor's work behavior in carrying out their duties to achieve the best work results, which can be measured by objective factors such as work discipline and initiative and subjective factors such as cooperation and loyalty. An auditor's poor performance will become an impediment in all audit activities, such as errors in the recording process, being late, inspections not carried out in accordance with established procedures, careless planning, failure to coordinate interested parties, unscheduled activity procedures, and the monitoring and control system's weakness.

There are several factors that affect the quality of auditor performance, including the first factor that can currently increase or decrease the quality of auditor performance: the existence of the COVID-19 pandemic. This opinion is supported by research (Ersyafdi and Fauziyyah 2022), in which it is stated that COVID-19 is currently having an impact on the quality of the auditor's examination. This study also found that the potential and consequences of decreasing

audit quality during a pandemic due to new challenges that are significant enough to cause change are very high.

According to Farras and Sugiyarti (2022) that during the COVID-19 period, the role of the auditor in the audit process was at a tight control level. According to him, as an accountant, one has an obligation to prioritize the public interest by conducting audit activities according to professional standards and the applicable code of ethics. In this situation, an auditor must realize that an audit conducted before COVID-19 required major changes to deal with the challenges and uncertainties resulting from the impact of the COVID-19 pandemic.

Another factor that can increase or decrease the quality of an auditor's performance is working from home. This view is supported by research (Butarbutar and Pesak 2021) that suggests society, especially business people, have needs in the midst of an ongoing pandemic. Understand the many policy changes that have occurred, especially changes to the office work system for remote work (working from home). In addition, companies must also be more sensitive and aware of the emergence of a crisis, for example, by preparing efforts to manage its impact and learn from this unexpected situation.

Konrath (2016) states that Work From Home (WFH), working from home, or remote auditing is intended as a way of working in an organization that is managed partially or completely outside the office through the use of telecommunication and information services. Working at home by working in an office, of course, has the same responsibilities and duties. However, in practice, working from home or remotely faces challenges and obstacles that are not

easy because not all work can be done at home.

Working from home has high flexibility because you have to adjust between household work and office work if office work has to be done at home. In facing the economic crisis due to the COVID-19 pandemic, everyone must adapt. Keeping up with technology and using it skillfully is the key to surviving this unforeseen situation. Good communication is an important part of the success of this remote work system, especially in terms of developing the accounting industry in Indonesia. Because the recent impact of COVID-19 has brought new challenges and adjustments to society itself.

The third factor that can affect the quality of audit performance is the time and budget pressure that the auditor faces while conducting the audit, which also has a strong impact on audit quality. Time pressure in carrying out work refers to a situation where the auditor is under professional pressure to complete his duties within a certain time. In other words, the auditor must carry out their duties on time (Rizal N and Liyundira F S 2016). However, in this case, there are still auditors who face this dilemma and cannot carry out their duties and audit plans in accordance with applicable regulations. Auditors who conduct audits must be able to complete their work on time, according to the time agreed with the client (Kurnia, Khomsiyah, and Sofie 2014).

Time budget pressure is the time limit for an auditor to audit because there is no balance between the work or inspections that must be carried out by the auditor and the time available for auditing (Elizabeth and Laksito 2017). Tight time budget pressure is a condition that cannot be avoided, and it is a way for accountants to be motivated to work

hard and efficiently with limited time. When time pressure increases and exceeds usable levels, audit quality has a negative impact. Increasingly stringent time budget pressures can have a negative impact, leading to professional attitudes and practices that can reduce the quality of examinations (Alam, Haeruddin, and Arfah 2021).

This research is a development of research conducted by (Albitar et al. 2021) with the title "Auditing in Times of Social Distancing: The Effect of COVID-19 on Auditing Quality," as well as research conducted by (Castka, Searcy, and Fischer 2020) with the title "Technology Enhanced Auditing in Voluntary Sustainability Standard: The Impact of COVID-19." The last one is from research conducted by Aurora, Eka (2019) entitled "Moderation The difference between the author and the research above is the independent variable. Researchers combined the variables in the research above.

LITERATURE REVIEW

Supporting Audit Performance and Quality During the COVID-19 Pandemic

Due to COVID-19, the audit process was hampered. The reason is that this virus attacks most people, including auditors' staff. The possibility of sick and quarantined staff due to contracting the Corona virus has reduced the number of personnel available to carry out audits, so that it can affect the performance of the auditor and the quality of the audit carried out, Khasanah and Kartika (2021).

According to IAPI (2020:2), maintaining audit performance and quality during the COVID-19 pandemic requires consideration of several things, including: "Eligible enough to get an audit certificate", Events after the balance sheet date, Business

Continuity, Reporting & Communication and "Professional skepticism"

Dimensions of COVID-19

According to IAPI 2022:5, an auditor has the following dimensions: 1. Policies during the COVID-19 pandemic: a) Understand the new policies used during the ongoing pandemic and b) Knowing with certainty about the new policies that have been enacted during the pandemic, 2. Risk of material misstatement: a) .Identify the risks that will occur and b) Being aware of the possibility of material misstatement.

Work From Home

The pandemic forced workers in all companies to work from home, including auditors who work in various companies that are being audited. This certainly has an influence on the quality of the auditor's performance in carrying out the audit process. The emergence of a pandemic resulted in the imposition of road access restrictions, which impacted the auditor's ability to gather reliable audit evidence, Khasanah and Kartika (2021).

Work From Home refers to a person's (employee, self-employed, or "homeworker") activities when they are away from the office and use telecommunication media as a work tool exclusively or only for a limited period of time. According to (Suresh Kumar and Aithal 2016) is: Work from home (WFH) has not yet developed into a work culture within firms, claim Kumar & Aithal (2016). The development of information technology during that period significantly altered organizational structure and culture. Organizations must evolve in every area if they want to create plans for competitive advantage. Technologies, and data

Development not only has an impact on organizations but also alters community lifestyles and social dynamics, making the need for specialized community services a top priority for many organizations. Today, the community places a high focus on technology. When the views and social lives of individuals are changed, gender disparities become a restriction on the qualifications and requirements of many jobs that appreciate a person's talents and knowledge."

The Work From Home Factor

According to Korte (2016:4), working remotely (working from home) has the following dimensions: 1. Place/location: a) Atmosphere and workplace and b) Knowing the location supports the work, 2. Time/schedule a) Time efficiency for work, b) Flexible work schedule and hands-on learning (on the job), and c) Lack of direct knowledge sharing, 3. Utilization of modern information and communication technology: a) Availability of adequate technology, b) Security of data and information relating to the auditing process and c) Efficiency and flexibility of information transfer.

Working remotely can involve a variety of situations, from working remotely at home to working remotely outside the home to working remotely in remote locations.

Budget Time Pressure

The existence of a pandemic resulted in the audit process taking longer than the time normally spent to complete the audit process prior to the pandemic. This ultimately affects the auditor's working hours. One of the reasons for the increase in auditors' working hours is the PSBB, which makes it difficult for auditors to collect audit evidence. Even though the audit carried out requires more

time, in this case, the auditor is still required to complete the audit process so that there is no delay in completing the audit (audit delay). The existence of demands to complete the audit process immediately put pressure on the auditor staff who carried out the audit Khasanah and Kartika (2021).

Any pressure on audit staff that is not followed can have a negative impact on audit quality, which will eventually lead to a decrease in audit quality. This all started with a study Suryo (2017) conducted at the Kantor Akuntan Publik in Bandung, which proved that time budget pressure has a negative impact on auditor performance.

According to Dwimilten and Riduwan (2015), time pressure is divided into two groups: time pressure (which occurs in conditions where an auditor has to increase time pressure or time constraints at work) and time limits (which occur when an auditor completes work in a timely manner).

The following is a measurement of the time budget pressure dimension according to Gregory A. Liyangarachchi (2007:62): First, auditor's understanding of time and budget pressures Prior to undertaking an audit assignment, the auditor must have a clear understanding of the time budget pressures agreed upon by the manager and the client. This is important because by understanding the time budget pressure, we can understand how much pressure the auditor feels on the time budget. If the auditor's awareness of time budget pressure is low, the pressure created by the time budget will be higher.

Second, auditor's responsibility for time budget pressure When carrying out time and budget pressure, the auditor must know the responsibilities that must be fulfilled and the objectives that must be achieved, and he is responsible for ensuring that the audit process runs efficiently in accordance with

the time and budget pressure that has been set. These responsibilities must be known before the audit process is carried out so that the auditor can estimate the pressure caused by time and budget pressures so as not to affect the quality of the final audit.

Third, auditor performance evaluation Time budget pressure is a tool used by managers to measure auditor performance. The goal of performance evaluation is to determine how well the auditor meets the time budget constraints. Evaluation of auditor performance by superiors sometimes puts pressure on the auditor to carry out audit assignments, which can affect the resulting audit quality. 28 The level of pressure depends on the auditor's performance; if the superior thinks the performance is good, then the auditor's pressure will decrease; conversely, if the boss thinks the performance is good, then the pressure will be high. Targets and pressure indicators are not in accordance with the time budget.

Fourth, allocation of Audit Fees Whether or not the audit process runs smoothly depends on audit fees, which are usually obtained from fees received, and the allocation of fees to audit fees is very necessary to meet the time budget pressure that has been set. The auditor feels more pressure to meet time budget pressures when the cost allocated to the stated audit fee is high; conversely, when the cost allocated to the stated audit fee is low, the auditor feels pressure to complete it against budgetary pressures due to not knowing the ability to perform cost audit process efficiency.

Fifth, frequency of checking time and budget pressure requests that the auditor be able to check time budget pressure when problems occur in the implementation of audit tasks, causing auditor pressure that impacts the quality of audits conducted

because auditors often check time budget pressure. from superiors with poor evaluations received, and auditors feel great pressure to be able to meet time and budget pressures.

Time constraints are a factor affecting individual effectiveness in achieving audit quality. In this case, time budget pressure is a condition where the auditor is given a deadline to conduct an audit. Examiners cannot avoid this situation, especially when the size of the KAP increases. KAP must be able to allocate time quickly because this is an audit fee that must be paid by the client. If the KAP is unable to allocate time so that the audit time increases, the impact on audit fees will also be greater. This causes the customer to choose another KAP that can complete the inspection task efficiently and effectively, (Nurhayati 2017).

RESEARCH METHODS

Population

The population used in this study are accountants who work at KAP Bandung. Of the 35 KAPs in Bandung, 24 are not on the list at Bank Indonesia. Thus, 11 KAPs are registered with Bank Indonesia (BI). Of the 11 KAPs, one did not allow researchers to conduct research. Based on this, the researcher received 10 KAPs per study.

Sample

To choose the size of the sample taken from the population, the slovin formula was used in this study. The following is the slovin formula and calculation:

$$n = \frac{N}{1 + N_e^2}$$

Information:

n = number of research samples

N = the number of the study population

e^2 = percent allowance for inaccuracy due to sampling error in the study

The precision used is 5%, so :

$$n = \frac{N}{1 + N e^2}$$

$$n = \frac{80}{1 + (80 \times 0,05^2)}$$

$$n = \frac{80}{1 + (0,2)}$$

$$n = \frac{80}{1,2}$$

$$n = 66,666$$

Rounded to 67

This formula can be used to calculate a sample from the entire population with an error rate of 5%, i.e., a sample of 67 respondents.

Operationalization Variable Condition Covid-19

Pandemic Covid-19 can increase prevalence risk error presentation materials on assertions management in reports that finance cause change significant above policy and risk error presentation material." IAPI (2020:4). Dimensions Condition Covid-19: 1) Policy in Century pandemic covid-19, the indicator understand policy new which used in century pandemic going on and know with certainty about policy new which has enforced in Century pandemic. 2) Risk error presentati on material, with the indicator identify risk that will happen and know with Certain risk error in presentation material.

Implementation Work From home

There is at least 3 (three dimension applicable to whole definition that is place/location, time/schedule, dam utilization

technology communication and information modern. Work remote can covers diverse mood start from remote work away at home until work long distance move, or remote work on location isolated (Korte, 2016). Dimensions work from home: 1) Place and location, with the indicator atmosphere and place work and know is location support for work, 2) Time and timetable work, with the indicator efficiency time forwork, freedom in determine work schedule and enrichment study in a manner direct (on the jobs), and lack of transfer knowledge in a manner direct and 3) Utilization technology communication and information, with the indicator availability technology which adequate, security data and information which related with process auditing, and efficiency and flexibility transfer information.

Time Budget Pressure

Time budget pressure is circumstances or strong insistence to auditors which carry out steps audits that have been arranged so that can achieve the target time which budgeted (Gregory, 2007:62). Dimensions Time Budget Pressure: 1) Understanding of time budget pressure, with the indicator understanding of time budget pressure, know with certainty about the time budget pressure that has been agreed upon by the manager with the client, and the pressure created by time budget pressure, 2) Auditor's responsibility for time budget pressure, with the indicator know the responsibilities that must be completed and the targets that must be achieved and responsible for keeping the audit process running efficiently and in accordance with the set time budget pressure, 3) Performance appraisal conducted by superior, with the indicator meet the set time budget pressure, pressure on performance appraisal by superiors on

time budget pressure, and the performance that has been given is not in accordance with the goals and targets on time budget pressure, 4) Allocation of audit fees, with the indicator allocation of fees for audit fees to be able to meet the predetermined time budget pressure and cost efficiency for the audit process, and 5) Time budget pressure revision frequency, with the indicator revision of the predetermined time budget pressure.

Auditor Performance

Personality in measuring auditor performance, including: ability, professional commitment, motivation, and job satisfaction (Larkins, 2016). The dimensions of auditor performance: 1) ability (indicator: skill, quite technical training, education, and experience), 2) professional commitment (indicator: professional responsibility, public interest, integrity, objectivity, competence and prudence, confidentiality, professional behavior, and technical standards), 3) motivation (indicator: tenacious face adversity, don't get bored quickly with routine tasks, and happy to find and solve problems), and 4) satisfaction (indicator: fulfillment and justice differences).

Data Collection Technique

In this study, the data collection technique used was a closed questionnaire, i.e., a questionnaire that already contained answers. Closed questionnaires are used because the authors use them because this type of questionnaire makes it easier for respondents to answer and for researchers to analyze everything collected questionnaires.

Data Analysis Technique

In this study, data analysis will be used to answer the questions listed in the problem

identification. The Statistical Package for Social Sciences (SPSS) 25.0 for Windows program is a program used in data analysis methods.

RESULTS AND DISCUSSION

Analysis of the Influence of COVID-19 Conditions on Auditor Performance

Partial Hypothesis Testing

In order to prove whether the COVID-19 condition has an effect on auditor performance, a statistical test is carried out. Here's the hypothesis:

Ho: $1 = 0$ The condition of COVID-19 has no effect on the performance of auditors at public accounting firms in the city of Bandung.

Ha: $1 \neq 0$ The condition of COVID-19 has an influence on the performance of auditors at public accounting firms in the city of Bandung.

A summary of the results of testing the effect of COVID-19 conditions on auditor performance can be seen in Table 1 below.

Table 1. Test Results of the Influence of Covid-19 Conditions on Auditor Performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	29.708	9.415		3.157	.002		
Covid-19	-1.064	.249	-.422	-4.277	.000	1.000	1.000

a. Dependent Variable: Kinerja Auditor

Source: Data processing using SPSS (2023)

Table 2. Summary of Test Results for the Effect of Covid-19 Conditions on Auditor Performance

	t count	Sig.	t table (df=67)	H0	Ha
	0.469	4.277	0.000	1.670	Rejected / Accepted

Source: Data processing using SPSS (2023)

From Table 1, it is apparent that the t-value of auditor performance during the COVID -19 period was 4.277, with a

significance value of zero and a t-value of 1.670, because the t-count value is greater than the t-table value and the significance value is less than 0.05. Then it can be decided to reject H_0 , so that if H_a is accepted, it means that the COVID-19 situation has affected the quality of auditor performance.

This is because it is likely that many auditors are in quarantine due to COVID-19, resulting in a shortage in the audit team and a decrease in the quality of auditor performance. This is also supported by the research of Khasanah and Kartika (2021), who found that the condition of COVID-19 has a positive effect on quality, with its presence making the audit process problematic. The reason is that this virus attacks most people, including auditors' staff. The possibility of sick and quarantined staff due to contracting the Corona virus reduces personnel available to conduct audits, which can affect KAP performance and the quality of audits carried out.

Coefficient of determination

After we tested and proved that the COVID-19 condition affected the auditor's work, we calculated how much influence the COVID-19 condition had on the auditor's work at the Bandung City Auditor's Office. The coefficient of determination results from the multiplication of the normalization coefficient with a zero-order correlation.

Table 3. Coefficient of Determination of COVID-19 Conditions with Auditor Performance

<i>standardized coefficient</i>	<i>zerro order correlation</i>	Kd
0.469	0.469	0.220 (22%)

Source: Data processing using SPSS (2023)

So, based on the coefficient of determination, it is known that 22% of the Bandung city auditors' audits were due to the COVID-19 condition. In other words, the COVID-19 situation has had an impact of 22 percent on auditor performance. The remaining 78% is the influence of other factors outside the COVID-19 conditional variable.

Analysis of the effect of implementing work From Home on auditor performance Partial hypothesis testing

To prove whether the implementation of work from home has an impact on auditor performance, a statistical hypothesis test is carried out as follows:

$H_0: \beta = 0$ The implementation of *work from home* cannot affect the auditor's performance at the KAP in Bandung.

$H_a: \beta \neq 0$ The implementation of *work from home* cannot affect the performance of auditors at the KAP in Bandung.

Table 4 below provides a summary of the results of the effect of work from home on auditor performance:

Table 4. Test Results of the Effect of Implementing Work From Home on Auditor Performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	85.509	3.783		22.617	.000		
WFH	.406	.110	.455	4.235	.000	1.000	1.000

Source: Data processing using SPSS (2023)

Table 5. Summary of Test Results for the Effect of Implementing Work From Home on Auditor Performance

	t_{count}	Sig.	t_{table} (df=67)	H_0	H_a
0.465	4.235	0.000	1.670	ditolak	diterima

Source: Data processing using SPSS (2023)

From Tables 4 and 5, it can be seen that the t-count value for COVID-19 for screening activities is 4.235 with a significance value of zero and a t-table value of 1.670 because the negative t-count is smaller than the negative t-table and the significance value is less than 0.05, then the error level is 5%. decided to reject Ho, so Ha was accepted. It can be concluded that the COVID-19 situation with the implementation of work from home has affected the activities of auditors in the city of Bandung.

The results of the research above get support from Khasanah and Kartika (2021) research, namely The pandemic forced workers in all companies to work from home, including auditors who work in various companies that are being audited. This certainly has an influence on the quality of the auditor's performance in carrying out the audit process. The emergence of a pandemic resulted in the imposition of road access restrictions, which impacted the auditor's ability to gather reliable audit evidence.

The coefficient of determination

After testing and proving that the introduction of PR affects the performance of auditors, a calculation is made of how much the introduction of PR affects the performance of auditors in public audit institutions in the city of Bandung. The coefficient of determination results from the multiplication of the normalization coefficient with a zero-order correlation.

Table 6. Coefficient of Determination of *Work From Home Implementation* with Auditor Performance

standardized coefficient	zero order correlation	Kd
-0.465	-0.465	0.21 (21%)

Source: Data processing using SPSS (2023)

So, based on the coefficient of determination, it is known that 21% of public accounting firm accountants in the city of Bandung have to work from home. In other words, the effect of working from home on auditor performance is 21%. The remaining 79% is the influence of other factors outside of various management practices.

Analysis of the Effect of Time Budget Pressure on Auditor Performance Partial Hypothesis Testing

In order to prove whether time budget pressure has an effect on audit quality, a statistical hypothesis test is carried out as follows:

Ho: $\beta_2 = 0$ Time budget pressure has no effect on audit quality at 10 Public Accounting Firms in the city of Bandung

Ha: $\beta_2 \neq 0$ Time budget pressure affects audit quality at 10 Public Accounting Firms in the city of Bandung.

A summary of the results of testing the effect of time budget pressure on audit quality can be seen in Table 10 below.

Table 7. Summary of Test Results for the Effect of Time Budget Pressure on Auditor Performance

Standardized Coefficients	t _{hitung}	Sig.	t _{tabel (df=54)}	Ho
-0,259	-2,125	0,038	2,003	Ditolak

Source: Data processing using SPSS (2023)

Table 7 shows that the calculated time budget pressure t_{count} for examination quality is -2.125 with a significance value of 0.038. Because t_{count} is greater than t_{table} and the significance value is less than 0.05 - at the 5% error level, it is decided to reject Ho and accept Ha. So it can be concluded that time budget pressure affects the quality of

examinations for auditors who work in 10 KAPs in the city of Bandung.

The opinion above is also supported by the research results of Khasanah and Kartika (2021), which show that it is feared that there is pressure on auditor staff that can affect a decrease in the quality of auditor performance, which will ultimately result in reduced audit quality. This is in line with Suryo (2017) research, which was conducted at a public accounting firm in Bandung, where the results prove that time budget pressure has an influence on auditor performance. It is also supported by the research of Diatmika and Savitri (2020), who examined the population of auditors at public accounting firms in the Bali region. The tighter the time budget, the more pressure on the auditor, and the lower the quality of the audit.

Coefficient of determination

After testing and proving that time budget pressure affects audit quality, the amount of time budget pressure affects audit quality for auditors working in 10 KAPs in Bandung is calculated. The value of the coefficient of determination is obtained by multiplying the standardized coefficient with the zero-order correlation.

Table 8. Coefficient of Determination of Time Budget Pressure on Audit Quality

Standardized Coefficient	Zero Order Correlation	Kd
-0,259	-0,616	0,159 (15,9%)

Source: Data processing using SPSS (2023)

From Table 8, it can be seen that the coefficient of partial determination of the effect of time budget pressure on inspection quality is 0.159, that is, H.14.9 percent. For example, part-time budget pressure affects

15.9% of audit quality in 10 public accounting firms in Bandung city.

CONCLUSION AND SUGGESTIONS

Conclusion

Based on the results of research on the influence of *COVID-19*, *work from home*, and *time budget pressure* on the quality of auditor work, the following conclusions can be drawn: The results of statistical calculations show that the condition of *COVID-19* affects the quality of auditor performance. This result is also supported by Khasanah and Kartika (2021) research, which found that the condition of *COVID-19* had a positive effect on quality, with its presence making the audit process problematic. The reason is that this virus attacks most people, including auditor staff. The possibility of staff being sick and quarantined due to contracting the Corona virus reduces the availability of personnel to carry out audits, which can affect KAP performance and the quality of audits conducted.

From the results of statistical calculations, it can be concluded that working from home affects the quality of auditor performance. These results are supported by Khasanah and Kartika (2021) research, namely the pandemic forcing workers in all companies to work from home, including auditors working in various companies being audited. This certainly affects the quality of the auditor's performance in conducting the audit process. The emergence of the pandemic resulted in the imposition of road access restrictions, which impacted the auditor's ability to gather reliable audit evidence. Positive results are also shown in the time budget pressure variable on the quality of auditor performance. This opinion is supported by

the results of Khasanah and Kartika's research (2021), which show that there is pressure on auditor staff that is feared to affect the decrease in the quality of auditor performance, which will ultimately result in a decrease in audit quality. This is in line with Suryo's research (2017), which was conducted at a public accounting firm in Bandung, and the results of which prove that time budget pressure affects auditor performance. This is also supported by Diatmika and Savitri's research (2020), which examined the population of auditors in public accounting firms in the Bali region. The tighter the time budget, the greater the pressure on the auditor, and the lower the quality of the audit.

Suggestions

Based on the results of the research above, there are several weaknesses; therefore, the author tries to provide suggestions that can be useful and can be used as material for reflection for those who are interested. The suggestions that the author can give are as follows: Further research is suggested to use a wider population and subjects, not only at KAPs in the city of Bandung and it is hoped that other variables that affect auditor performance can be selected and added for further research.

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