

The Effect of Time Budget Pressure, Integrity, and Motivation on Auditor Performance: A Case Study on the Development Supervisory Board Special Region of Yogyakarta Representative

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ARTICLE INFORMATION

ABSTRACT

Publication information

Research article

HOW TO CITE

Marits, N. E., & Kusumawardhani, I. (2025). The effect of time budget pressure, integrity, and motivation on auditor performance: A case study on the development supervisory board Special Region of Yogyakarta Representative. *Journal of International Conference Proceedings*, 7 (4), 852-861. .

DOI:

<https://doi.org/10.32535/jicp.v7i4.3549>

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Received: 20 December 2024

Accepted: 10 January 2025

Published: 1 February 2025

This study aims to examine and provide empirical evidence on the effects of time budget pressure, integrity, and motivation on auditor performance. The research was conducted at the Representative Office of the Development and Financial Supervisory Board located in the Special Region of Yogyakarta, Indonesia. A quantitative research method was employed to systematically analyze the relationships between the variables. Primary data was collected through online questionnaires administered to respondents via Google Forms, ensuring convenience and accessibility. The study utilized a purposive sampling technique, selecting respondents based on specific criteria. The criteria included auditors who had successfully completed auditor training and education programs and possessed a minimum of one year of work experience in the field. A total of 61 respondents participated and completed the questionnaire, providing a robust dataset for analysis. The findings of the study revealed that time budget pressure, integrity, and motivation each have a significant and measurable impact on auditor performance, highlighting their importance in the auditing profession.

Keywords: Auditor Performance; Case Study; Integrity; Motivation; Time Budget Pressure

INTRODUCTION

Auditor performance is the result of an evaluation of the auditor's work in conducting an audit which is measured based on applicable audit standards. If in carrying out the auditor examination has met the applicable audit standards and the work program that has been set, it will produce good performance (Hendra W & Sunyoto, 2018). Good performance for auditors in conducting audits can be seen from three aspects, namely, audit quality, audit quantity, and timeliness in completing audits in accordance with the audit program that has been set.

The government internal auditor or is better known as the Government Internal Supervision Apparatus (APIP) implemented by the Financial and Development Supervisory Agency (BPKP) carries out government duties in the field of financial supervision and development in the form of; audit, consultation, assistance, evaluation, eradication of KKN (Corruption, Collusion, and Nepotism), as well as supervision education and training in accordance with applicable regulations. The results of financial and development supervision are reported to the President as the head of government as a consideration to determine policies in running the government and fulfilling its accountability obligations (Presidential Regulation of the Republic of Indonesia Number 192 of 2014 concerning the Financial and Development Supervisory Agency).

There are several phenomena of declining auditor performance at BPKP as the government's internal auditor. First, there is a flow of money to BPKP auditor Tomi Triono from the budget for joint audit supervision and inspection activities at the Ministry of Education and Culture. Second, the Lampung BPKP was slow to conduct an audit in the case of corruption of the Indonesian National Sports Committee (KONI) Lampung grant for the 2020 Fiscal Year, causing the Lampung High Prosecutor's Office (Kejaksaan Tinggi) to appoint a public accounting firm to replace the Lampung BPKP in conducting the audit. Third, the investigative auditor team from BPKP used the wrong method in calculating state losses related to the 2011-2013 e-KTP procurement project so the audit results obtained were wrong. Fourth, the Corruption Eradication Commission (KPK) believes that there is a flow of funds from the fictitious project corruption case of PT Amarta Karya Persero to the BPKP which is used to manipulate the audit results.

Auditor performance is influenced by several factors, one of which is time budget pressure. Savira (2021) stated that time budget pressure is a time budget pressure experienced by an auditor in carrying out his work, where there is limited time to complete the existing task and the auditor is required to complete the audit task within the time that has been budgeted and set by the audit company. Time budget pressure does not always have a good impact on auditors. A negative impact caused by time budget pressure is the auditor deliberately eliminates several stages of the audit due to time constraints which will reduce the quality of the audit (Anggreni & Rasmini, 2017). Anggreni & Rasmini (2017), Arifin et al. (2017), Savira (2021), and Usman & Modding (2019) stated that time budget pressure has a negative effect on auditor performance, while based on previous research that has been conducted by Fatinah et al. (2022) and Rahmadhanty & Farah (2020) stated that time budget pressure has a positive effect on auditor performance.

Another factor that affects the performance of auditors is integrity. Integrity is a quality that underlies public trust and is a benchmark for members to test all their decisions. Integrity requires an auditor to be honest and transparent, courageous, wise, and responsible in carrying out audits (Ayuningtyas & Pamudji, 2012). Oktavia (2018) and Puspitosarie et al. (2022) show that integrity has a positive effect on the performance of

auditors, however, Ayem and Sejati (2018) concluded that integrity has no effect on auditor performance.

Auditor performance is also influenced by the motivation of an individual. Motivation is an individual's impulse to act that causes the person to behave in a certain way that leads to a goal (Hendra W & Sunyoto, 2018). Edwy et al. (2019), Hariyanti (2019), Said (2020), and Hendra W & Sunyoto (2018) show that motivation has a positive effect on auditor performance. Oktavia (2018) shows that motivation has a negative effect on auditor performance and research by Wintari et al. (2022) which shows that motivation has no effect on auditor performance. Based on the background of these problems and the inconsistency of previous research results, this research aims to examine The Effect of Time Budget Pressure, Integrity, and Motivation on Auditor Performance (Case Study on the Financial and Development Supervisory Agency (BPKP) of Special Regions of Yogyakarta Representative).

LITERATURE REVIEW

Attribution Theory

Attribution theory is a theory that explains a person's behavior. This theory was introduced by Fritz Heider in 1958. Attribution theory explains understanding a person's reaction to the events around them, by knowing their reasons for the events they experience. In his or her life, a person will form ideas about others and the situations around them that cause a person's behavior in social perceptions called dispositional attributions and situational attributions (Luthans in Ayuningtyas & Pamudji, 2012). Dispositional attributions or internal causes refer to aspects of individual behavior that exist in a person such as personality, self-perception, ability, and motivation. Situational attributions or external causes refer to the surrounding environment that can affect behavior, such as social conditions, social values, and people's views. Every action or idea carried out by a person will be influenced by the internal factors and external factors of that individual. In this study, attribution theory is used to find out the factors that affect the results of auditor performance. The relationship between attribution theory and auditor performance is the existence of internal factors (integrity and motivation) and external factors (time budget pressure) that affect the improvement of auditors' performance.

Auditor Performance

Trisnaningsih (2007) defined performance (work achievement) as work achieved by a person in carrying out the tasks assigned to him which is based on skill, experience, and seriousness of time measured by considering quantity, qualities, and timeliness. Performance (work performance) can be measured through certain measurements (standards) where quality is related to the quality of work produced, while quantity is the amount of work produced in a certain time and punctuality is the suitability of the planned time. Auditor performance is the result of work achieved by the auditor in carrying out the audit of financial statements in accordance with the responsibilities given to him (Merawati, 2019). Kalbers and Fogarty (1995) stated that auditor performance is an evaluation of the work done by superiors, colleagues, oneself, and direct reports.

Time Budget Pressure

Time budget pressure is experienced by an auditor in carrying out his work, where there is limited time to complete the task and the auditor is required to complete the audit task within the time that has been budgeted and determined by the audit company (Savira, 2021; Setiawati et al., 2022). DeZoort and Lord (1997) state that an auditor in the face of time budget pressure, the auditor responds in two ways: functional, is the auditor's

behavior to work better and make the best use of time; and dysfunctional, is the behavior of auditors that makes the quality of auditors decrease.

Integrity

Integrity is a character that shows a person's ability to realize what he has undertaken and believed to be true in reality (Mulyadi, 2002). An auditor with integrity owns the ability to realize what he has believed to be true in reality. The Ethical Principles of the Indonesian Accounting Profession in Mulyadi (2002) stated that to maintain and increase public trust, every auditor must fulfill his or her professional responsibilities with the highest possible integrity. Integrity is an element of character that underlies the emergence of professional recognition. Integrity is a quality that underlies public trust and is a benchmark for auditors in testing all decisions they make. Integrity requires an auditor to be honest and transparent, courageous, wise, and responsible in carrying out audits.

Motivation

Motivation is an individual's impulse to act that causes the person to behave in a certain way that leads to a goal (Hendra W & Sunyoto, 2018). Motivated employees usually experience tension and try to reduce that tension by putting forth effort. It can be concluded that a motivated person will strive to achieve his goals, but not necessarily if the efforts made are high, it will result in high performance. Therefore, to provide motivation, it is necessary to consider the quality and quantity of a person to be directed toward achieving goals (Oktavia, 2018).

Mangkunegara in Said (2020), motivation, namely a person's productivity, is largely determined by the "mental virus" that exists in him. Mental viruses are mental conditions that encourage a person to be able to achieve maximum achievement. The mental virus in question consists of three impulses of need: the need to achieve, which is the need to achieve success, which is measured by the standard of opportunity in a person; the need for affiliation, which is the need for warmth and support in relation to others; and need for strength, is the need to control and influence the situation of others to become dominant or controller.

Hypotheses Development

Time Budget Pressure and Auditor Performance

Time Budget Pressure is a time budget pressure experienced by an auditor in carrying out his work, where there is a limited time to complete the task at hand and the auditor is required to complete the audit task within the time that has been determined and set by the audit company (Savira, 2021). Usman and Modding (2019) show that there is a negative influence between time budget pressure and auditor performance. The time budget pressure felt by auditors is so great that it has an impact on the occurrence of dysfunctional behavior, which will make an auditor take an action that can reduce the quality of audits both directly and indirectly, thus making his performance decrease. Savira (2021) also states that time budget pressure has a negative influence on auditor performance and the higher the auditor's time budget pressure, the lower the auditor's performance will be.

H1: Time budget pressure affects auditor performance

Integrity and Auditor Performance

integrity is a quality that underlies public trust and is a benchmark for members to test all their decisions (Ayuningtyas & Pamudji. 2012). If the internal auditor has high integrity, the audit will be conducted honestly, prudently, and responsibly to build trust to provide a basis for reliable decision-making. The relationship between integrity and auditor

performance has been scientifically stated in several studies. Oktavia (2018) concluded that integrity has a positive effect on auditor performance. The higher the integrity of an auditor, the higher the performance produced by the government auditor. In line with Puspitosarie et al. (2022) which states that integrity is related to the auditor's responsibility for the performance performed. Thus, if the auditor has high integrity, the auditor has an honest, wise, and responsible attitude in conducting the audit.

H2: Integrity affects auditor performance.

Motivation and Auditor Performance

Motivation is an individual's impulse to act that causes the person to behave in a certain way that leads to a goal (Hendra W & Sunyoto, 2018). A person will feel motivated to complete a job towards achieving organizational effectiveness. Said (2020) showed a positive influence on the motivation and performance of auditors. Motivation is a drive for a person to make the greatest possible contribution to the success of the organization in achieving the goal. Hendra W & Sunyoto (2018) also states the more motivated an independent auditor is toward his work, an auditor has a clear goal to complete each of his work so that his performance will be better.

H3: Motivation affects auditor performance.

RESEARCH METHOD

The study used and collected primary data from questionnaires distributed to auditors of the Financial and Development Supervisory Agency (BPKP) Special Region of Yogyakarta Representative through the Google Forms platform. The population is auditors who work at the Financial and Development Supervisory Agency (BPKP) D.I. Yogyakarta as of March 2024, which is 122 auditors. Samples of this research were taken using the purposive sampling method. The sample studied is auditors who meet the following requirements: Auditors who have participated in education and training as auditors and auditors with a minimum of one year of work experience. The final sample was 61 (response rate 50%).

Research Variables

Auditor Performance

The performance of an internal auditor is the action or implementation of an audit task that has been completed by the auditor within a certain time (Orchidia, 2014). Auditor performance using 10 statement items that describe the level of the auditor's perception of the audit process. The indicators adopted by Hariyanti (2019) are working quality, working quantity, and timeliness/punctuality.

Time Budget Pressure

Time budget pressure is a situation when auditors are required to be efficient with the time budget that has been prepared (Suprianto, 2009). It was measured using 13 statement items that described the auditor's level of perception of time budget pressures. The indicators adopted from Susmiyanti in Savira (2021): auditor's understanding of the time budget; auditor's responsibility for the time budget; job appraisal by the boss; fee allocation for audit fees; and revision frequency for time budget.

Integrity

Integrity is an honest, courageous, wise, and responsible attitude that must be possessed by auditors in carrying out audit duties (Sukriah et al., 2009). Integrity was measured using 14 statement items that described the level of the auditor's perception of the auditor's code of ethics. The instrument was adopted from Arini (2010) with 4

indicators: auditor honesty; courage of the auditor; auditor thoughtfulness; and auditor responsibilities.

Motivation

Motivation according to Siagian (2004) in Said (2020) is the driving force for a person to make the greatest possible contribution to the success of the organization in achieving its goals. Motivation is measured using 10 statement items that describe the level of the auditor's perception of the auditor in providing the best performance. Motivation indicators were adopted from Siregar's research in Hariyanti (2019): responsibility in carrying out duties; carrying out tasks with clear targets; having a sense of pleasure at work; and prioritizing achievements from what they do.

RESULTS

The descriptive statistics in this study were used to see the minimum, maximum, mean, and standard deviation of each variable. The results of descriptive statistical data processing are as follows:

Table 1. Descriptive Statistics

Descriptive Statistics					
	N	Min	Max	Mean	Std. Dev
Y	61	27	40	31.89	2.443
X1	61	18	34	27.90	3.534
X2	61	41	56	46.93	4.604
X3	61	27	36	31.84	2.075
Valid N (listwise)	61				

Source: Primary data processed with SPSS (2024)

The validity test was measured using Pearson's Correlation Product Moment, by correlating the score of each statement item with the total score of the statement item (Ghozali, 2016). The instrument is declared valid if the probability value < 0.05 ($\alpha = 5\%$). Results of the validity test showed that all statement items have a Sig value of < 0.05 and the statements in the questionnaire with all the variables tested are valid.

The reliability test was conducted with the Cronbach Alpha (α) statistical test. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.60 (Ghozali, 2016). Results showed the values of Cronbach's Alpha are greater than 0.6 which means that the variable is declared reliable.

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residual
N	61
Test Statistic	0.056
Asymp. Sig. (2-tailed)	0.200

Source: Primary data processed with SPSS (2024)

The normality test result in Table 2 shows that the value of Asymp. Sig. (2-tailed) the value obtained is 0.200, meaning the value is greater than 0.05 and the residuals are normally distributed.

Table 3. Multiple Linear Regression Test

Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	49.374	4.450		11.095	0.000
X1	-0.216	0.080	-0.312	-2.714	0.009
X2	0.274	0.089	0.516	3.076	0.003
X3	-0.764	0.195	-0.649	-3.908	0.000

a. Dependent Variable: Y

Source: Primary data processed with SPSS (2024)

$$Y = 49.374 - 0.216X_1 + 0.274X_2 - 0.764X_3$$

DISCUSSION

The time budget pressure variable has a significance value of 0.009 and is smaller than 0.05 and it can be interpreted that the time budget pressure variable affected the auditor performance. The regression coefficient value is -0.216 so the first hypothesis (H1) in this study was accepted and time budget pressure affects the performance of auditors at BPKP D.I. Representatives. Yogyakarta. Time budget pressure is a situation when auditors are required to be efficient with the time budget that has been set. The high time budget pressure faced by an auditor in carrying out audit tasks can reduce the performance of the auditor. The condition of auditors who have a high time budget pressure will force the auditor to complete the task as soon as possible or in accordance with the set time budget so the auditor tends to miss some audit implementation procedures. BPKP Representative D.I. Yogyakarta has a low level of time budget pressure, and this statement was obtained from the results of the calculation of respondents' responses in answering the research questionnaire.

The results of this study are in line with research (Anggreni & Rasmini, 2017) and (Diatmika & Savitri, 2020) which show that time budget pressure has a negative effect on auditor performance. Sometimes the time budgeted for an auditor to complete his or her tasks is very small, and not proportional to the tasks he should handle. This can trigger the auditor to make an inappropriate judgment. Coram et al. (2004) research on 106 senior auditors explained in general that time budget pressure has the greatest influence on audit quality deterioration behavior. The pressure to complete audit tasks according to a predetermined time budget will affect professional ethics through the attitude and behavior of auditors.

The integrity variable has a t-test significance value of 0.003 and is smaller than <0.05. It can be interpreted that the integrity variable has an influence on the performance of the auditor. In addition, the regression coefficient value has a positive value of 0.274 and the second hypothesis (H2) in this study was accepted. The linear regression coefficient in the integrity variable has a positive value so that the higher a person's integrity, the better the performance of the auditor at the BPKP of Special Region of Yogyakarta Representative. Integrity is the quality that underlies public trust and is the benchmark in testing all decisions it makes. Integrity requires auditors to be honest, courageous, thoughtful, and responsible to build trust to provide the basis for reliable decision-making. It is known that the auditors at the BPKP Representative of D.I. Yogyakarta have a high level of integrity. This statement was obtained from the results of the calculation of respondents' responses in answering the research questionnaire.

Results showed that auditors at BPKP of Special Region of Yogyakarta Representative have a high level of motivation in carrying out their performance. The three indicators mentioned above play a role in determining the influence of motivation on auditor

performance. By fulfilling these indicators, it will be able to change the influence of motivation on auditor performance from negative linear to positive linear. A corrective step for these three indicators can be done by providing a target time for completing work, controlling, and evaluating the performance of auditors periodically so that auditors become more disciplined and can complete their work on time; encouraging auditors to achieve high performance and interested in taking on additional tasks, provide attractive incentives such as bonuses or recognition for good work, ensure a fair division of tasks, and clear communication about the benefits of high performance; and update auditor payroll policies, conduct compensation surveys to ensure optimal salary balance, and provide auditors with the opportunity to voice their needs for better compensation. This result is consistent with Oktavia (2018) and shows that motivation has a negative effect on auditor performance. This may happen when an auditor has high motivation in him to get a high salary or promotion but there are doubts in the auditor whether his goals can be achieved so that the performance of the auditor will not be optimal or low.

CONCLUSION

The conclusion that can be withdrawn based on the results and discussions is the time budget pressure, integrity, and motivation affect the performance of auditors at The Development Supervisory Board (BPKP) Special Region of Yogyakarta Representative. This research has several limitations: (1) the Financial and Development Supervisory Agency (BPKP) asked to fill out a questionnaire through Google Forms and the limited number of samples due to many auditors being busy and having busy assignment schedules, and (2) The Adjusted R Square value is 0.193 or 19.3% which means that the variable independent only affects 19.3% and the remaining 80.7% is influenced by other factors that are not included in the study. Therefore, it can be concluded that the independent variables contained in this study have quite limited capabilities in explaining the dependent variable, namely auditor performance.

It is suggested that a different research method can be used from this study and other variables such as experience, objectivity, competence, and commitment can be used as independent variables.

ACKNOWLEDGMENT

Researchers would like to thank the Accounting Department Faculty of Economics and Business Universitas Pembangunan Nasional "Veteran" Yogyakarta which has provided support in this research process.

DECLARATION OF CONFLICTING INTERESTS

The author(s) declared no potential conflicts of interest.

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