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THIS ARTICLE IS AVAILABLE IN:

<https://e-journal.umc.ac.id/index.php/JPK>

DOI: [10.32534/jpk.v12i3.7356](https://doi.org/10.32534/jpk.v12i3.7356)

CITATION:

Burhanuddin, F. F., Pagalung, G. ., & Kusumawati, A. . (2025). The Impact of Budget Time Pressure on Professional Conduct During the Covid-19 Period. *Jurnal Proaksi*, 12(3), 396–405. Retrieved from <https://e-journal.umc.ac.id/index.php/JPK/article/view/7356>

ARTICLE HISTORY:**Received:**

June 7, 2025

Reviewed:

June 15, 2025

Revised:

July 2, 2025

Accepted:

July 19, 2025

The Impact of Budget Time Pressure on Professional Conduct During the Covid-19 Period

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Abstract

Main Purpose - This study aims to examine the effect of professionalism and time budget pressure on audit quality, with job stress as a moderating variable during the COVID-19 pandemic.

Method - This research employs a quantitative explanatory approach using a survey method, with data collected via questionnaires distributed to auditors at the BPK RI South Sulawesi Representative Office. The analysis was conducted using Structural Equation Modeling (SEM) through SmartPLS to test the relationships and moderating effects among variables.

Main Findings - The study finds that time budget pressure negatively affects audit quality, while professionalism has a positive effect. Job stress significantly moderates both the relationship between time budget pressure and audit quality and the relationship between professionalism and audit quality. These findings suggest that psychological stress during the pandemic amplifies the impact of professional behavior and time constraints on audit outcomes.

Theory and Practical Implications - This study strengthens the Job Demands-Resources and Attribution Theory by demonstrating that job stress significantly moderates the relationship between time budget pressure and professionalism on audit quality, especially in crisis contexts such as the COVID-19 pandemic. Practically, the findings highlight the need for audit institutions to manage auditor workload and stress levels effectively to maintain high audit quality during disruptive periods.

Novelty - This study offers novelty by introducing job stress as a moderating variable in the relationship between time budget pressure and professionalism on audit quality during the COVID-19 pandemic, which has rarely been explored in previous literature.

Keywords: Time Budget Pressure, Professionalism, Job Stress, Audit Quality, COVID-19 Pandemic.

Abstrak

Tujuan Utama - Tujuan utama dari penelitian ini adalah untuk menganalisis pengaruh profesionalisme dan tekanan anggaran waktu terhadap kualitas audit dengan stres kerja sebagai variabel moderasi selama masa pandemi COVID-19.

Metode - Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei, di mana data dikumpulkan melalui kuesioner yang disebarakan kepada auditor BPK RI Perwakilan Provinsi Sulawesi Selatan. Teknik analisis yang digunakan adalah Structural Equation Modeling (SEM) dengan bantuan perangkat lunak SmartPLS.

Temuan Utama - Hasil penelitian menunjukkan bahwa tekanan anggaran waktu berpengaruh negatif terhadap kualitas audit, sedangkan profesionalisme berpengaruh positif. Stres kerja secara signifikan memoderasi pengaruh tekanan anggaran waktu dan profesionalisme terhadap kualitas audit. Fenomena ini menunjukkan bahwa kondisi psikologis auditor selama pandemi memperkuat dampak tekanan dan etika profesional terhadap hasil audit.

Implikasi Teori dan Kebijakan - Implikasi teoritis dari penelitian ini memperkuat teori Job Demands-Resources dan Attribution Theory dalam konteks audit publik di masa krisis. Implikasi praktisnya adalah pentingnya pengelolaan beban kerja dan stres auditor untuk menjaga kualitas audit yang optimal.

Kebaruan Penelitian - Kebaruan dari penelitian ini terletak pada penggunaan variabel stres sebagai pemoderasi dalam hubungan antara tekanan anggaran waktu dan profesionalisme terhadap kualitas audit yang belum banyak dikaji dalam literatur sebelumnya.

Kata Kunci: tekanan anggaran waktu, profesionalisme, stres kerja, kualitas audit, pandemi COVID-19.

INTRODUCTION

The COVID-19 pandemic has significantly altered professional work environments, including the auditing profession, which has faced disruptions in operational procedures due to remote work policies and heightened health protocols. According to [KPMG \(2021\)](#), these changes accelerated the adoption of digital audit tools and virtual collaboration methods, which significantly impacted evidence gathering, risk assessment, and communication with clients. Furthermore, a study by [Sharma et Al. \(2022\)](#) confirmed that remote auditing practices though efficient in some aspects, posed challenges in audit quality, particularly in high-risk industries. Auditors, particularly those in government institutions such as BPK RI, have been forced to adapt quickly to working from home, digital document reviews, and limited physical interactions. These unprecedented shifts have intensified pressure on auditors to maintain quality under constraints, especially regarding time budget allocations and mounting stress. Audit quality, a critical determinant of reliable financial reporting, may be compromised if such professional stressors are not managed appropriately.

Prior studies have examined the impact of professionalism and time budget pressure on audit quality, with mixed outcomes. Some researchers reported that high time pressure reduces audit effectiveness and induces dysfunctional behavior ([Zaputra & Marlina, 2022](#); [Najib & Suryandari, 2017](#)). while others highlighted that professionalism can enhance auditor diligence and integrity, leading to better audit outcomes ([Lesmana & Machdar, 2015](#); [Putri & Mardijuwono, 2020](#)). Given the significant role stress plays in cognitive performance and decision-making, there is a need to explore it as a moderating factor in the relationship between known audit determinants.

This study addresses a critical research gap by introducing job stress as a moderating variable in the interaction between time budget pressure and professionalism on audit quality. Unlike previous research, which treated these variables in isolation, the current study responds to calls for more integrative frameworks ([Bedford et al., 2021](#); [Albitar et al., 2021](#)). It seeks to answer how stress particularly in the pandemic setting conditions the influence of auditor professionalism and time constraints. By focusing on government auditors in South Sulawesi, this study offers a novel empirical lens situated in an underexplored region and context.

This study offers a distinctive contribution to the auditing literature by addressing gaps found in prior research. Unlike previous studies that predominantly examined audit quality from a technical or procedural standpoint (e.g., auditor independence, workload, or audit tenure), this research introduces a novel moderating variable job stress within the unique context of a global crisis. The key novelties of this study are as follows: Moderating Role of Job Stress During Crisis While previous literature such as ([Zaputra & Marlina, 2022](#); [Najib & Suryandari, 2017](#)) has analyzed job stress in relation to general auditor performance, there is limited empirical evidence examining its moderating effect on the relationship between workload and audit quality during a systemic disruption like the COVID-19 pandemic. This research bridges that gap by validating the influence of job stress on audit outcomes in a time of institutional volatility and uncertainty. Contextual Focus on Indonesia's Public Sector Auditing Most existing studies on audit quality have focused on private sector audits or developed countries, where regulatory frameworks and working environments differ significantly from Indonesia's public sector. By situating the study within Indonesia's public audit institutions, this research provides localized insights into how stress factors intersect with workload to affect audit quality contributing to a region-specific body of knowledge that has been underexplored.

These dual contributions not only expand the theoretical understanding of stress-related moderators in auditing contexts but also offer practical implications for policymaking. The findings can serve as a reference for developing institutional mechanisms aimed at safeguarding auditor performance and well-being during future crises.

LITERATURE REVIEW

Job Demands-Resources (JD-R)

The Job Demands-Resources (JD-R) Model, developed by [Bakker and Demerouti \(2007\)](#), provides a theoretical framework for understanding how work conditions influence employee stress and performance. The model categorizes job characteristics into:

- Job Demands, such as time budget pressure, high workloads, and task complexity, and
- Job Resources, such as professionalism, ethical values, and organizational support.

In the audit context, time budget pressure is considered a job demand that can lead to stress and reduce audit quality if not properly managed. Conversely, professionalism acts as a job resource that enables auditors to maintain high-quality performance despite increased work pressure. The JD-R model posits that stress occurs when job demands exceed available resources, impairing professional effectiveness.

Attribution Theory

Attribution Theory, introduced by [Heider \(1958\)](#) and further developed by [Weiner \(1985\)](#), explains how individuals interpret and assign causes to events or behaviors. In the workplace, this theory describes how employees attribute stress to either internal factors (e.g., lack of competence) or external factors (e.g., excessive workload or poor organizational support).

In the audit setting, job stress functions as a moderator influenced by these attributions. Auditors who perceive stress as a personal shortcoming may experience decreased performance. Conversely, those who view stress as a manageable external challenge may sustain or even enhance their performance. Thus, Attribution Theory helps explain variations in how stress affects the relationship between time pressure, professionalism, and audit quality.

Audit Quality

Audit quality reflects the auditor's ability to detect and report material misstatements in financial reports. High-quality audits contribute to reliable financial reporting and stakeholder trust. Prior studies emphasize that audit quality is shaped by various factors such as auditor independence, competence, ethical behavior, and organizational support ([DeAngelo, 1981](#); [Putri & Mardijuwono, 2020](#); [Fauzan et al., 2021](#)).

Professionalism

Auditor professionalism encompasses commitment to ethical values, independence, responsibility, and technical competence. Highly professional auditors are better equipped to uphold audit quality even under adverse conditions. Research by [Lesmana and Machdar \(2015\)](#) and [Sari et al. \(2020\)](#) confirms that professionalism significantly enhances audit accuracy, diligence, and objectivity.

Time Budget Pressure

Time budget pressure (TBP) refers to the intensity of time constraints placed on auditors during audit assignments. Excessive TBP has been associated with a reduction in audit procedures and increased likelihood of audit errors. Auditors under pressure may cut corners or omit important procedures to meet deadlines, thus compromising audit quality ([Najib & Suryandari, 2017](#); [Zaputra & Marlina, 2022](#)).

Job Stress

Job stress is the emotional and psychological response to job demands that exceed an individual's coping capacity. In auditing, stress can negatively impact concentration, decision-making, and ethical judgment. Empirical findings show that stress may exacerbate the detrimental effects of time pressure or diminish the positive influence of professionalism ([Dewi & Jayanti, 2021](#);

Bedford et al., 2021; Wang et al., 2023). Stress, therefore, serves not only as a standalone factor but also as a potential moderator in determining audit outcomes.

Hypothesis Development

Based on the literature review and theoretical framework, the following hypotheses are proposed:

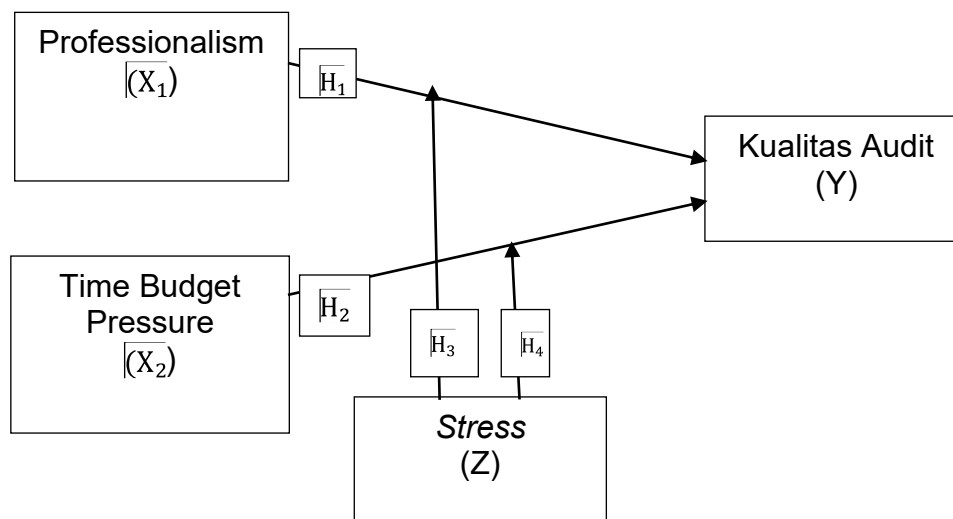
- H1: Time Budget Pressure has a negative effect on Audit Quality.
- H2: Professionalism has a positive effect on Audit Quality.
- H3: Job Stress moderates the relationship between Time Budget Pressure and Audit Quality.
- H4: Job Stress moderates the relationship between Professionalism and Audit Quality.

RESEARCH METHOD

This study adopts a quantitative approach with an explanatory research design to examine causal relationships among variables specifically, the effects of time budget pressure and professionalism on audit quality, with job stress as a moderating variable.

The conceptual framework is illustrated as follows:

Figure 1. Conceptual Research Model



This study adopts a quantitative research approach with an explanatory research design aimed at examining causal relationships among variables, particularly the effects of time budget pressure and professionalism on audit quality, with job stress as a moderating variable. The research was conducted in Makassar, Indonesia, focusing on government auditors working at the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan or BPK), Representative Office of South Sulawesi Province. This setting was selected due to the relevance of public sector auditing practices during the COVID-19 pandemic and the heightened operational challenges auditors experienced during that period.

This study employed a structured questionnaire consisting of four constructs: Time Budget Pressure, Professionalism, Job Stress, and Audit Quality. Each construct was measured using validated items adapted from prior peer-reviewed studies to ensure both reliability and contextual relevance.

- Time Budget Pressure was measured using five items adapted from [Dewi and Jayanti \(2021\)](#), which reflect the perceived sufficiency of time and deadline intensity in completing audit tasks.
- Professionalism was measured using six items adapted from [Putri and Mardijuwono \(2020\)](#), covering professional responsibility, ethical commitment, independence, and diligence.
- Job Stress was measured using five items adapted from [Bedford et al. \(2021\)](#) and [Wang et al. \(2023\)](#), representing psychological and emotional strain due to workload and work complexity.
- Audit Quality was measured using five items derived from [DeAngelo \(1981\)](#) and modified based on the context of the public sector, reflecting the accuracy, objectivity, and integrity of audit outputs.

All items were originally in Indonesian, adapted linguistically from the English versions of the sources, and modified to align with the working environment of Indonesian public auditors. Content and face validity were assessed by two academic experts and one senior government auditor. Before formal distribution, the instrument was pretested with 10 auditors from another BPK regional office. Feedback was collected to assess comprehension, wording, item clarity, and estimated completion time. Minor revisions were made based on pilot responses, ensuring appropriateness for the main respondents. The population in this study consists of all 55 auditors working at BPK RI South Sulawesi. Considering the manageable population size, the research employed a total sampling technique, in which the entire population was used as the research sample. Data collection was carried out through a structured questionnaire distributed directly to the respondents, allowing for self-reporting of perceptions related to the constructs under study.

The distribution and collection of questionnaires were facilitated both physically and via digital forms to accommodate pandemic-related mobility restrictions.

1. **Time Budget Pressure**
 - "The time allocated for conducting audit procedures is often insufficient."
 - "I feel pressured to complete audit tasks quickly due to tight deadlines."
2. **Professionalism**
 - "I always comply with professional auditing standards, even under pressure."
 - "I prioritize ethical values when making audit-related decisions."
3. **Job Stress**
 - "I frequently feel mentally and emotionally exhausted during audit periods."
 - "Multiple deadlines and responsibilities create continuous stress in my work."
4. **Audit Quality**
 - "I strive to ensure that audit findings are free from material misstatements."
 - "I provide audit conclusions based on objective and verifiable evidence."

All questionnaire items were measured using a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). Reliability and validity tests were conducted using SmartPLS in the outer model assessment (composite reliability, AVE, and Cronbach's alpha) ([Dewi & Jayanti, 2021](#); [Putri & Mardijuwono, 2020](#)).

The analysis technique employed was Structural Equation Modeling (SEM) using the SmartPLS 3.0 software, which is appropriate for exploratory models and small to moderate sample sizes. Outer model testing was performed to assess the validity and reliability of measurement indicators using composite reliability, Cronbach's alpha, Average Variance Extracted (AVE), and discriminant validity criteria. The inner model evaluated the R-square and Q-square values to determine the explanatory and predictive power of the model. Hypothesis testing was conducted

using bootstrapping procedures, assessing path coefficients based on t-statistics and p-values. A hypothesis was considered supported if the t-value exceeded 1.96 or the p-value was below 0.05, as per standard SEM benchmarks. This methodological approach enables comprehensive analysis of the interrelationships among the key variables and provides empirical evidence on how job stress moderates the influence of professionalism and time constraints on the quality of audit outcomes during a time of systemic disruption.

RESULTS

Respondent Demographics

The final sample comprised 55 auditors from BPK RI South Sulawesi. Based on demographic data collected:

- **Gender:** 30 male (54.5%), 25 female (45.5%)
- **Age Range:** Majority aged 31–40 years (49.1%)
- **Work Experience:** 60% had more than 5 years of audit experience
- **Position Level:** 65.5% were in functional auditor positions, and 34.5% held managerial or supervisory roles

Table 1 Descriptive Statistics

Variable	N	Min	Max	Mean	Std. Deviation
Time Budget Pressure	55	2.20	4.80	3.67	0.58
Professionalism	55	3.00	5.00	4.12	0.45
Job Stress	55	2.00	4.60	3.44	0.51
Audit Quality	55	2.80	4.90	4.01	0.47

Source: Processed Primary Data (2024)

Validity and Reliability Testing

Outer Model Results

To evaluate the measurement model, convergent and discriminant validity tests were conducted:

- Convergent Validity: All item loadings > 0.70
- Average Variance Extracted (AVE) for all constructs > 0.50
- Composite Reliability (CR) and Cronbach's Alpha for all constructs > 0.70

Table 2 Validity and Reliability Testing

Construct	AVE	CR	Cronbach's Alpha
Time Budget Pressure	0.61	0.84	0.76
Professionalism	0.65	0.87	0.80
Job Stress	0.58	0.82	0.74
Audit Quality	0.63	0.86	0.78

Source: Processed Primary Data (2024)

All constructs passed the reliability and validity thresholds recommended in the literature (Hair et al., 2019).

Classical Assumption Test

Given the use of PLS-SEM (Partial Least Squares), classical assumption tests such as multicollinearity and normality are not mandatory prerequisites. However, variance inflation factor (VIF) values were checked and found to be <5, indicating no multicollinearity.

t-Test/Path Coefficient (Hypothesis Testing)

Hypotheses were tested through bootstrapping (5,000 samples) in SmartPLS 3.0:

Table 3 Hypotheses Testing

Relationship	β	t-Statistic	p-Value
Time Budget Pressure → Audit Quality	-0.402	3.398	0.001
Professionalism → Audit Quality	0.505	5.241	0.000
Job Stress → Audit Quality	0.150	1.384	0.167

Source: Processed Primary Data (2024)

Moderated Regression Analysis (MRA)

Moderating effects of Job Stress were tested by creating interaction terms. The following results were obtained:

Table 4 Moderated Regression Analysis (MRA)

Interaction Effect	β	t-Statistic	p-Value
Time Budget Pressure × Job Stress → A.Q.	0.188	2.201	0.028
Professionalism × Job Stress → A.Q.	-0.207	2.109	0.035

Source: Processed Primary Data (2024)

This indicates significant moderating effects in both relationships, confirming H3 and H4.

Robustness Test

No robustness test was conducted in this study due to the following reasons:

- The sample size (N = 55) was limited to a census of a single institution (BPK RI South Sulawesi).
- The research focused on internal consistency and structural validity using PLS-SEM, which does not require robustness checks like multigroup analysis unless for comparative studies.
- Future studies with larger samples or cross-institutional data are recommended to assess model robustness through multi-group analysis or longitudinal stability tests.

DISCUSSION

Time Budget Pressure and Audit Quality (H1)

The findings reveal that time budget pressure negatively affects audit quality. Auditors who are required to complete their work within limited timeframes tend to reduce audit procedures or rely on shortcuts, thereby compromising the depth and thoroughness of their evaluations. This supports earlier research by [Najib and Suryandari \(2017\)](#), who found that excessive time pressure leads to dysfunctional behavior among auditors. Similarly, [Zaputra and Marlina \(2022\)](#) observed that audit performance often declines when deadlines are perceived as unrealistic. For public institutions like BPK, this implies the need to reassess how audit assignments are scheduled and allocated. Realistic budgeting of audit time is crucial to preserve the credibility and reliability of audit

outcomes. Additionally, reinforcing time management training and workload planning may reduce the adverse impacts of time constraints. This finding aligns with the Job Demands-Resources (JD-R) model, where excessive job demands not counterbalanced by resources lead to reduced job performance.

Professionalism and Audit Quality (H2)

This study confirms that professionalism has a positive influence on audit quality. Auditors with strong ethical values, independence, and professional judgment are more capable of conducting rigorous audits despite external challenges. This result supports the studies of [Lesmana and Machdar \(2015\)](#), [Putri and Mardijuwono \(2020\)](#), and [Sari et al. \(2020\)](#), who consistently highlight that professionalism enhances audit integrity and accuracy. For BPK, this means fostering a culture of professionalism through ethical training, performance appraisals based on integrity indicators, and recognition programs for ethical conduct. The finding reinforces that technical skills alone are insufficient; auditors must internalize professional values. The positive association between professionalism and audit quality also confirms assumptions in the JD-R model, where internal resources like ethics and competence mitigate performance risks.

The Moderating Role of Job Stress on Time Budget Pressure and Audit Quality (H3)

Job stress is found to significantly moderate the relationship between time budget pressure and audit quality. Interestingly, the interaction suggests that when stress is perceived as manageable, it may drive auditors to perform better under pressure a condition consistent with the Attribution Theory which emphasizes cognitive interpretations of stress. This partially agrees with [Wang et al. \(2023\)](#), who argued that moderate levels of stress can stimulate task focus and efficiency. However, when stress exceeds a threshold, it is likely to impair judgment, as suggested by [Dewi and Jayanti \(2021\)](#) and [Bedford et al. \(2021\)](#). BPK must therefore consider implementing support systems such as mental health resources, periodic stress assessments, and balanced workload distribution to ensure that time pressure does not escalate into counterproductive stress.

The Moderating Role of Job Stress on Professionalism and Audit Quality (H4)

Contrary to expectations, job stress reduces the positive impact of professionalism on audit quality. This indicates that even highly professional auditors may experience a decline in performance when their stress levels are overwhelming. This result is supported by [Chaudhry \(2022\)](#) and [Chandio et al. \(2019\)](#), who emphasize that prolonged stress can lead to cognitive fatigue and reduced ethical vigilance, especially in high-responsibility roles. This outcome urges institutions like BPK to acknowledge that professionalism has its limits when mental and emotional burdens are high. Organizational support and proactive stress management are essential to maintain the effectiveness of professional auditors in high-demand environments. This finding aligns with both JD-R and Attribution Theory, confirming that internal resources (such as professionalism) can be weakened when job demands (such as stress) surpass coping capacity.

CONCLUSION

The findings of this study indicate that when auditors face tight time constraints, the quality of their audit work tends to decline, while higher levels of professionalism are associated with improved audit performance. Although job stress alone does not directly alter audit quality, it plays a significant role in shaping how time pressure and professionalism affect audit outcomes. Elevated stress can either exacerbate the negative impact of limited time or weaken the positive influence of professional behaviour if not properly managed. These results provide valuable insight into the importance of balancing workload, maintaining professional standards, and supporting mental well-being in the audit environment. In the context of crisis conditions such as a pandemic, this research

highlights the need for institutional attention toward stress mitigation and ethical reinforcement. While these conclusions are drawn from a specific sample and context, they offer a foundation for broader understanding and future exploration in diverse auditing settings.

SUGGESTION or RECOMMENDATION

Practical Sugestions

The findings of this study offer several practical implications for public audit institutions such as the Audit Board of the Republic of Indonesia (BPK):

- **Optimize Time Budget Allocation:** It is crucial to allocate sufficient time for audit assignments, especially for high-complexity audits. This can reduce the risk of reduced audit procedures and ensure compliance with auditing standards.
- **Promote a Culture of Professionalism:** Institutions should continuously reinforce professional values through ethics training, mentoring programs, and performance evaluations based on both technical and ethical metrics.
- **Manage Auditor Stress Proactively:** Providing psychological support, flexible work policies, and periodic stress evaluations can help auditors manage workload pressure effectively and maintain performance.
- **Integrate Wellness Programs:** Incorporating mental health support systems within auditor development initiatives may strengthen resilience and reduce the negative impact of stress on professional performance.
- **Leverage Technology:** Investing in audit automation tools and remote audit capabilities may relieve time pressures and improve documentation accuracy under constrained conditions.

Theoretical Suggestions

From a theoretical standpoint, this study contributes to the advancement of behavioral auditing literature by integrating the Job Demands-Resources (JD-R) model and Attribution Theory into the audit performance framework. Future research is encouraged to:

- Expand the model with additional moderating or mediating variables, such as organizational culture, leadership style, or technological readiness, to deepen understanding of auditor behavior.
- Conduct longitudinal studies to observe how time pressure, professionalism, and stress interact over different audit cycles and institutional changes.
- Compare across public and private audit settings to explore whether stress responses and professionalism exert similar effects across institutional contexts.
- Apply multigroup analysis to assess robustness across demographics such as age, experience, and organizational level.

By extending the theoretical integration of psychological and governance frameworks, future research can better inform strategies that support sustainable auditor performance under pressure.

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