Examining the Relationships of Work Stress, Time Budget Pressure, and Obedience Pressure on the Performance of BPK RI Auditors in Bali Province

I Gusti Ayu Agung Adinda Prameswari Anom[1]
Ni Luh Sari Widhiyani[2]
[1,2]Fakultas Ekonomi dan Bisnis Universitas Udayana, Indonesia
***Correspondences*: ayuadindaprameswari@gmail.com**

ABSTRACT

This study aims to examine the relationship between work stress, time budget pressure, and obedience pressure on auditor performance. The research was conducted at the BPK RI Representative Office in Bali Province. A purposive sampling method was employed, resulting in a sample of 95 respondents, all of whom were auditors at the BPK RI Bali Representative Office. Data were analyzed using Multiple Linear Regression Analysis with the SPSS software. The findings reveal that work stress, time budget pressure, and obedience pressure have a negative and significant impact on auditor performance. These results are consistent with the inverted U-curve theory, which suggests that performance decreases when stress levels exceed an optimal point. Based on these findings, it is recommended that the BPK RI Representative Office in Bali Province assigns tasks that align with the auditors' capabilities and provides sufficient time to complete audits, thereby minimizing the negative effects of excessive pressure.

Kata Kunci: *Work Stress; Time Budget Pressure; Obedience Pressure; Auditor Performance*

Mengkaji Hubungan Stres Kerja, Tekanan Anggaran Waktu, dan Tekanan Kepatuhan terhadap Kinerja Auditor BPK RI di Provinsi Bali

ABSTRAK

Penelitian ini bertujuan untuk menguji hubungan antara stres kerja, tekanan anggaran waktu, dan tekanan kepatuhan terhadap kinerja auditor. Penelitian ini dilakukan di Kantor Perwakilan BPK RI Provinsi Bali. Metode purposive sampling digunakan, menghasilkan sampel sebanyak 95 responden, yang semuanya adalah auditor di Kantor Perwakilan BPK RI Bali. Data dianalisis menggunakan Analisis Regresi Linier Berganda dengan perangkat lunak SPSS. Temuan penelitian menunjukkan bahwa stres kerja, tekanan anggaran waktu, dan tekanan kepatuhan memiliki pengaruh negatif dan signifikan terhadap kinerja auditor. Hasil ini konsisten dengan teori kurva U terbalik, yang menyatakan bahwa kinerja menurun ketika tingkat stres melebihi titik optimal. Berdasarkan temuan ini, disarankan agar Kantor Perwakilan BPK RI Provinsi Bali memberikan tugas yang selaras dengan kemampuan auditor dan menyediakan waktu yang cukup untuk menyelesaikan audit, sehingga meminimalkan efek negatif dari tekanan yang berlebihan.

Keywords: *Stres Kerja; Tekanan Anggaran Waktu; Tekanan Kepatuhan; Kinerja Auditor*

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INTRODUCTION

Auditor performance is currently under public scrutiny, particularly in the context of demands for a clean government free from corruption, collusion, and nepotism. To ensure the successful execution of auditors' duties and functions, it is essential to have qualified and professional auditors who can effectively manage the organizations they serve. An auditor is a specialized accountant qualified to conduct examinations and provide opinions on financial statements, thereby holding companies or organizations accountable for their activities. The core responsibilities of an auditor include identifying audit objectives, analyzing materiality levels, evaluating audit risks during the planning phase, and formulating appropriate audit opinions (Nugrahanti & Jahja, 2018). Auditors can be categorized into four professional types: forensic auditors, external auditors, internal auditors, and government auditors (Putriani, 2022).

Government auditors are tasked with examining public finances in government institutions, as mandated by Article 23E, paragraph (1) of the 1945 Constitution. The Supreme Audit Agency of the Republic of Indonesia (BPK RI) is responsible for these audits, which encompass financial assessments, performance evaluations, and special studies (Nugraha & Januarti, 2015). It is important to note that auditors who rely solely on intellectual intelligence may not always deliver the best audit outcomes. However, auditors who also possess emotional and spiritual intelligence are more likely to produce higher-quality audit reports (Anggraini & Syofyan, 2020).

Despite these standards, challenges remain. For instance, BPK has faced issues involving individuals and officials, such as a case in Bogor where a BPK member was allegedly bribed. The Corruption Eradication Commission (KPK) revealed that facilitation payments were routinely made to the BPK audit team to influence audit results, ensuring favorable financial reports that would secure an Unqualified Opinion (WTP) rating, as reported by Kompas.com. A similar bribery case occurred this year during a KPK Hand-Capture Operation (OTT) in Sorong, involving officials from Southwest Papua and members of the BPK audit team representing West Papua Province, according to BPK.co.id.

These cases highlight a concerning trend where some auditors prioritize personal gain over professional integrity. Such actions result in deviations from auditing standards and violations of the auditor's code of ethics, leading to a decline in public trust due to inaccurate audit results and opinions (Adhitama, 2023).

Given the phenomenon of bribery and the discrepancies in findings from previous studies, this research is motivated by the desire to build on Handayani's (2019) work by incorporating additional variables. The BPK Representative Office in Bali Province was selected as the research site due to its sufficient number of auditors, making it a representative sample for auditors across Indonesia.

The inverted U-curve theory is a widely recognized concept for explaining the relationship between pressure and performance. According to Robbins (2006), this theory posits that moderate levels of stress can enhance bodily functions and responsiveness, enabling individuals to complete tasks more efficiently, intensively, or quickly. However, when stress levels become excessive, they can lead to unrealistic expectations and obstacles, ultimately diminishing productivity (Rum, 2016).

Workplace stress arises when individuals feel pressured by tasks, supervisors, or the work environment. It also affects the dynamics within audit teams, potentially causing tension and conflict that hinder optimal collaboration. Physical and mental fatigue from demanding tasks can elevate stress levels, thereby impairing auditor performance (Hidayati, 2022). According to the inverted U-curve theory, excessive stress overwhelms individuals, leading to unmet demands and diminished performance due to the excessive workload and limited personal resources required for effective work engagement (Khairunniza & Virgina, 2023). Research by Lismawati et al. (2022), Talise (2019), Adhitama (2023), Pesireron (2016), and Indrianto et al. (2020) supports the conclusion that work stress negatively correlates with auditor performance. Therefore, the first hypothesis of this study is:

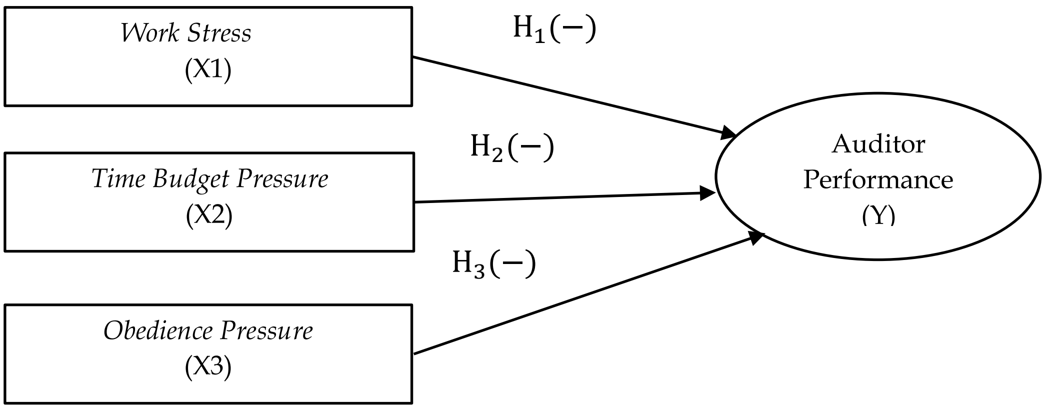
H_1: Work stress is negatively related to auditor performance.

Time budget pressure is a critical aspect of audit planning, setting time constraints for each audit phase. Time allocation must be meticulously calculated through schedule planning that identifies responsibilities, activities, and the duration of each task. This allocated time is then categorized into key audit procedures and organized into a weekly schedule (Kawuryan, 2022). Consistent with the inverted U-curve principle, moderate stress levels can enhance performance, but excessive stress, such as high pressure from tight deadlines, can lead to unrealistic demands and reduced work quality. When time pressure becomes overwhelming, auditor performance may decline due to the resulting stress (Kawuryan, 2022). Studies by Wikanadi & Suardana (2019), Daniro et al. (2023), Kawuryan (2022), and Arif et al. (2023) have found a negative relationship between time budget pressure and auditor performance. Thus, the second hypothesis in this study is:

H_2: Time budget pressure is negatively related to auditor performance.

Obedience pressure refers to demands from higher authority figures, such as leadership or senior auditors, directed at junior auditors, or from the organization under audit, to deviate from established standards (Ekonomika et al., 2015). Individuals in positions of power can significantly influence the behavior of others through their directives (Kristin et al., 2023). According to the inverted U-curve theory, excessive pressure can lead to stress, which in turn negatively impacts performance. When compliance is enforced too rigidly, it may create undue stress or anxiety, thereby impairing performance. Research by Dinullah (2016), Silalahi and Harahap (2019), and Handayani (2019) supports the finding that obedience pressure is negatively correlated with auditor performance. Therefore, the hypothesis formulated in this study is:

H_3: Obedience pressure is negatively related to auditor performance.



Gambar 1. Conceptual Framework

Source: Research Data, 2024

RESEARCH METHODS

This study employed a quantitative analysis method with a focus on examining cause-and-effect relationships. Respondents were asked to complete a questionnaire using a four-point Likert scale. The research was conducted at the BPK RI branch office in Bali Province, with a sample of 95 auditors, comprising 64 first examiners, 22 young examiners, and 9 middle examiners. The sample was selected using purposive sampling, targeting auditors at the first, young, and middle levels with at least one year of field audit experience. Data were collected via an online survey distributed to auditors at the BPK RI Bali Region Office using Google Forms. Multiple linear regression analysis was utilized to analyze the data.

Work stress refers to the pressure experienced by employees in managing their job responsibilities (Adhitama, 2023). This stress can disrupt workflow, impacting the quality of work outcomes. The parameters used to measure work stress are based on Adhitama's (2023) study and include task load, role expectations, interpersonal interactions, and institutional leadership.

Time budget pressure is defined as the expectation for auditors to complete their tasks within the constraints of a pre-determined time budget (Padmawati & Dwirandra, 2022). Auditors must efficiently manage their time to meet deadlines. The criteria for assessing time budget pressure are drawn from Padmawati & Dwirandra (2022) and include assignment time constraints and adherence to time schedules.

Obedience pressure refers to a conflict situation in which auditors are pressured by superiors or the organization under audit to take actions that deviate from ethical standards (Handayani, 2019). The indicators used to measure obedience pressure are based on Handayani's (2019) research and include pressure to comply with superior orders, coercion to follow directives from superiors or the organization, and resistance to such orders.

Auditor performance, which reflects the effectiveness with which auditors execute their assigned tasks, is a key indicator of the quality of their work and whether it meets expected standards (Rahmadhanty & Farah, 2020). The indicators used to measure auditor performance are derived from Rahmadhanty & Farah's

(2020) research and include quality of work, quantity of work, and timeliness in task completion.

$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$ ....(1)

Where:

Y : Auditor Performance
α : Constant
X1 : *Work Stress*
X2 : *Time Budget Pressure*
X3 : *Obedience pressure*
β1-β3 : Multiple variable regression coefficients
e : *error*

RESULTS AND DISCUSSION

Data for this study were collected by distributing 95 questionnaires to auditors at the BPK RI Office of the Bali Province Representative via the Google Form platform. A summary of the distribution and return of the questionnaires is provided in Table 1.

Table 1. Questionnaire Delivery and Return Details

Description	Amount
Questionnaires distributed	95
Questionnaires that were not returned	0
Returned questionnaires	95
Questionnaires used	73
Response rate	100%
Returned questionnaires x 100%	76.84%

Source: Research Data, 2024

Table 2. Respondent Characteristics

No	Characteistic	Classification	Sum Respondents (People)	Percentage (%)
1	Age	25-30 year	24	32.9
		31-55 year	47	64.4
		> 55 year	2	2.7
		Jumlah	73	100
2	Gender	Laki-Laki	42	57.5
		Perempuan	31	42.5
		Jumlah	73	100
3	Inspector position	Pemeriksa Madya	9	12.3
		Pemeriksa Muda	22	30.1
		Pemeriksa Pertama	42	57.5
		Jumlah	73	100
4	Auditor Experience	1-5 Year	35	47.9
		5-10 Year	6	8.2
		> 10 Year	32	43.8
		Jumlah	73	100

Source: Research Data, 2024

Of the 95 distributed questionnaires, all were returned, resulting in a 100% response rate. After applying the criteria—auditors classified as first, young, or intermediate examiners with at least one year of field audit experience—73 questionnaires were deemed usable, yielding a usable response rate of 76.84%. The characteristics of the respondents were assessed based on age, gender, examiner position, and auditor experience.

Table 3. Normality Test Results

		Unstandardized Residual
N		73
Normal Parameters[a,b]	Mean	0,000
	Std. Deviation	2,079
Most Extreme Differences	Absolute	0,069
	Positive	0,047
	Negative	- 0,069
Test Statistic		0.069
Asymp. Sig. (2-tailed)		0.200[c.d]

Source: Research Data, 2024

The results of the standard tendency test in Table 3 show that the Asymptotic Significance (2-tailed) value is 0.200, which exceeds the threshold of 0.05. This indicates that the data follows a normal distribution, confirming that the model meets the assumption of normality.

Table 4. Molticolinity Test Results

Variable	*Tolerance*	VIF	Description
Work stress (X_1)	0.257	3.898	Free of multicollinearity
Time budget pressure (X_2)	0.200	5.006	Free of multicollinearity
Obedience pressure (X_3)	0.318	3.145	Free of multicollinearity

Source: Research Data, 2024

Based on the data in Table 4, it can be seen that the tolerance value and inflation variation index (VIF) of all variables show that the tolerance of each variable exceeds 0.10, and the VIF is less than 10. This indicates that the regression model is free from the problem of multicollinearity.

Table 5. Heteroscedasticity Results

Variable	*Significance*	Description
Work stress (X_1)	0.377	Free of heteroscedasticity
Time budget pressure (X_2)	0.356	Free of heteroscedasticity
Obedience pressure (X_3)	0.061	Free of heteroscedasticity

Source: Research Data, 2024

Based on Table 5, it shows that the significance value of each variable is above 0.05. This shows that all these variables are free from heteroscedasticity.

According to Table 6, the Adjusted R Square value is 0.660, indicating that 66% of the variation in auditor performance (Y) is explained by work stress (X1), time budget pressure (X2), and obedience pressure (X3). The remaining 34% is attributed to other factors outside the model. The F-test, with a significance value of 0.000, confirms a significant difference in the tested groups, as analyzed using SPSS.

Table 6. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	29.985	0.979		30.643	0.000
Work stress	- 0.208	0.100	- 0.283	-2.086	0.041
Time budget pressure	- 0.422	0.190	- 0.342	-2.227	0.029
Obedience pressure	- 0.230	0.112	- 0.251	-2.061	0.043
R	0.821				
R Square	0.674				
Adjusted R Square	0.660				
F Statistik	47.663				
Signifikansi Uji F	0.000				

Source: Research Data, 2024

The results of this study reveal that the first hypothesis (H1), which posits that workload negatively impacts auditor performance, is supported. The analysis shows a significance level of -0.208, confirming H1. This suggests that higher stress levels lead to lower individual performance. Elevated stress in auditors can significantly impair their focus during audits, resulting in decreased performance. This finding aligns with the inverted U-curve theory explained by Robbins (2006), which posits that while low to moderate levels of stress can enhance responsiveness, excessive stress presents challenges that can lead to performance decline. These results are consistent with previous studies by Lismawati et al. (2022), Talise (2019), Adhitama (2023), and Pesireron (2016), which also found a negative relationship between work stress and auditor performance.

The study further reveals that time budget pressure negatively impacts auditor performance, supporting the second hypothesis (H2). The findings indicate a significant relationship with a significance level of 0.029. Time pressure can limit an auditor's capacity for creative and innovative thinking during audits and can also impair the ability of BPK auditors to conduct thorough analyses. This is consistent with the inverted U-curve theory, where moderate stress levels may enhance performance, but excessive pressure reduces effectiveness due to stress. These findings align with previous research by Wikanadi & Suardana (2019), Daniro et al. (2023), Kawuryan (2022), and Arif et al. (2023), all of which report that time budget pressure negatively affects auditor performance.

Finally, the study confirms that obedience pressure negatively impacts auditor performance, in line with the third hypothesis (H3). Although the significance level of 0.050 supports H3, excessive pressure to comply with rules can cause stress and diminish performance. Auditors may feel compelled to yield to pressure from management or the entity being audited, compromising their ability to act objectively and independently. This finding is also consistent with the inverted U-curve theory, where excessive compliance pressure can lead to stress and anxiety, ultimately harming performance. Obedience pressure presents a complex dilemma for auditors when navigating conflicts (H. E. Putri, 2018). These results are consistent with previous studies by Dinullah (2016), Silalahi & Harahap (2019), and Handayani (2019), which similarly found a negative impact of obedience pressure on auditor performance.

CONCLUSION

After analyzing the data and discussing the findings, it can be concluded that work pressure has a significant and detrimental impact on auditor performance. Specifically, as work pressure increases, auditor performance declines. Similarly, time budget pressure has a negative and significant impact on performance, indicating that higher time budget pressure leads to lower auditor performance. Obedience pressure also negatively and significantly affects auditor performance, meaning that increased obedience pressure results in decreased performance. Based on these findings, it is recommended that the BPK RI Bali Provincial Representative evaluate the allocation of tasks to auditors to ensure workloads are manageable and aligned with each auditor's capacity. Regarding time budget pressure, auditors often feel overwhelmed when faced with complex projects or tasks requiring high levels of judgment. Therefore, it is advisable for the BPK RI Bali Provincial Representative to carefully consider the time allocated for audits, ensuring auditors have sufficient time to complete their duties effectively. In terms of obedience pressure, the study revealed that auditors who prioritize professionalism, even in the face of superior directives, scored highest on resisting unethical orders. This suggests that the BPK RI Bali Provincial Representative should continuously foster professionalism among auditors, possibly through regular training programs. The study also found that the performance variable related to compliance with audit standards had the lowest average score. This reinforces the importance of ongoing training provided by BPK RI Bali Province to enhance audit quality.For future research, it is suggested that additional variables related to auditor performance be explored. Expanding the sample size and broadening the scope of research beyond the BPK RI Bali Provincial Representative would also contribute to more comprehensive findings.

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