



The influence of time constraint, work–family conflict, and job ambiguity on audit quality reduction behaviour

D Maras*

Department of Law, Knudson School of Law-University of South Dakota, Vermillion, US

*Corresponding author. E-mail: marasdavid@polito.it

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INTRODUCTION

Because the quality of the audit will be used to compare the actual condition to the desired condition, it is a warranty. To generate a high-quality audit report, the auditor must operate professionally and independently, adhere to auditing standards, gather competent and sufficient evidence, and complete all stages of the audit method. A high-quality audit is one that can improve the reliability of information. Auditing is inextricably linked to issues of conduct, such as the chance that an auditor will engage in dysfunctional behaviour, lowering the audit's quality. Audit quality reduction refers to the auditor's deliberate decrease of auditing quality. Audit quality reduction behaviour is an action made by auditors when completing audit programmes that results in lower effectiveness of audit evidence that should be collected.

Work Stress at a High Level

The auditing profession is frequently associated with work stress. Many studies on auditors' work stress have been conducted, although most of them focus on the impacts on performance, job satisfaction, turnover intention, and audit turnover. According conducted previous investigations on the influence of job stress on audit quality reduction behaviour, and found that work stress leads to auditor dysfunction. The job stress at a low level has a negative impact on audit quality reduction behaviour, whereas work stress at a high level has a favourable impact. Workplace stress

induces job discontent and lowers productivity, resulting in auditor dysfunction. Work stress, on the other hand, is sometimes purposefully induced in order to push someone to enhance their work performance. When an auditor is under a certain amount of stress, he or she may perform better at work.

The outcomes of prior research studies on the decline of edit quality are mixed, indicating that more research is needed. The current study differs from previous studies in that it examines factors that cause (antecedent) auditor work stress, such as time pressure, role conflict, and role ambiguity, while it also considers work–family conflict and locus of control, both of which have an impact on audit quality reduction. Lack of information or information that is not transmitted causes role ambiguity. Heavy work expectations and unpredictable monitoring by superiors can contribute to role ambiguity, forcing employees to estimate and forecast their own actions.

Role conflict and ambiguity have negative correlations with work satisfaction but positive correlations with turnover intention in Kantor Akuntan Publik (KAP) research studies, but they are still contradictory. For example, role conflict and ambiguity have negative correlations with work satisfaction but positive correlations with turnover intention. Role conflict also has a favourable relationship with job stress, as well as a positive and substantial relationship with audit quality reduction conduct. Someone with role uncertainty is more likely

to have poor physical and mental health. Because the individual works ineffectively and does not concentrate at work, it causes stress at work and a desire to leave, as well as audit quality lowering conduct.

CONCLUSION

Furthermore, a high level of position uncertainty might make people lose faith in their capacity to perform ef-

ficiently. However, role ambiguity has no positive relationship with turnover intention, and role ambiguity has no significant relationship with audit quality decrease behaviour. Time pressure, role conflict, and role ambiguity are examples of variables that affect audit quality reduction behaviour, but the current study additionally included work–family conflict, which was expected to affect turnover intention.