

INFLUENCE OF THE ROLE AMBIGUITY AND TIME BUDGET PRESSURE ON THE AUDITOR PERFORMANCE (EMPIRICAL STUDY ON PUBLIC ACCOUNTING FIRM SOUTH JAKARTA INDONESIA)

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Abstract

Auditor performance is the result of work achieved by the auditor in carrying out his duties, which in accordance with the responsibilities given to him and become one of the benchmarks that can be measured through certain measurements of quality related to the quality of work produced. This study aims to examine the effect of the role ambiguity and time budget pressure on auditor performance. The research population is 50 public accounting firms in South Jakarta Indonesia and the sample is taken from 20% of the total KAP population in the South Jakarta area of Indonesia as much as 50 KAP registered in IAPI 2017 with a range of 2-5 auditors. The results show that role ambiguity and time budget pressure simultaneously have a significant influence on auditor performance. Role ambiguity partially has a significant and positive influence on auditor performance. Time budget pressure partially has a significant and positive influence on the performance of auditors. The test result shows that time budget pressure variable directly influence to auditor performance. This result proves that the higher time owned by the auditor in performing the audit assignment will be the better performance performed by the auditor and vice versa with the low time for the auditor to conduct the examination will further reduce the accuracy of the auditor.

Keywords: Role Ambiguity, Time Budget Pressure, Auditor Performance.

1. INTRODUCTION

In public accounting firm required an independent auditor, which shall take a decision not based on the interests of the client, personal, or other parties. The auditor must carry out its responsibilities and professional attitude assessed through its performance as an auditor. Auditor performance is the result of work achieved by the auditor in carrying out his duties, where in accordance with the responsibilities given to him and become one of measurable benchmarks through certain measurements that quality is related to the quality of work produced, while the quantity is the amount of work that generated within a certain period of time and the planned time conformity to determine whether a job is done will be good or vice versa.

The completion of auditing that has not been completed until the deadline that has been determined to cause the two KAP is sanctioned the freezing of operating permits and fines by financial institution (BAPEPAM LK). With the existence of examples of cases of violations are expected to be the future can be learning because the impact caused if the performance performed in performing tasks less well the auditor must find a condition where susceptible to pressure.

The pressure felt by the auditor's role is the role of role ambiguity or vagueness occurs when an auditor has a feeling of lack of clarity in the information needed to complete tasks and obligations and did not get clarity about the duties and obligations of his job description. When an auditor was not clear to the task execution will negatively impact the performance of auditors so as to make the report made less than optimal. The vagueness of the role of a

matter that is quite influential in a job which is not only for the auditor itself, in relation to the pressure of work will have an impact, where job satisfaction is not appropriate and decreasing the level of an individual's performance working in an organization so that the effect on the results achieved not in line with expectations. Therefore, Role Ambiguity has an effect on auditor performance because it becomes the main concern, both for client and public, in auditing the financial statements.

Time budget pressure is also a factor affecting the auditor's performance. Auditors are required to perform their duties, the budget time an auditor can complete the audit stage in accordance with the time budgeted, the more efficient the time used by an auditor in solving a case, the better the performance of an auditor. Time budget pressure does not always have a good impact on auditors. Conversely, time budget pressure can lead to the deviant behavior of an auditor, since the auditor is likely to be depressed in performing his duties. The negative impact of time budget pressure is the auditor deliberately to eliminate some audit stages due to time constraints.

2. LITERATURE REVIEW

2.1. Audit

Auditing plays a role in the examination of financial statements to provide opinions on the presentation of financial statements and also become one of the factors in decision-making by interested parties.

According to Arens and Loebbecke (2014: 4) "Auditing is the accumulation and evaluation of evidence about information to Determine and report on the degree of correspondence between the information and established criteria. Auditing should be done by a competent, independent person " Meanwhile, according to Soekrisno Agoes (2012: 4) states that "Auditing is an examination conducted critically and systematically by a party independent of the financial statements have been prepared by management, along with the copy of records and supporting evidence, in order to be able to give an opinion on the fairness of the financial statements".

Also according to Herrera (2016: 10) defines that "Audit is a systematic process to obtain and evaluate (objectively) the evidence relating to the assertion of the measures and economic events, in order to determine the level of compliance between the assertion with the established criteria, and communicating the results to the parties interested And according to Mulyadi (2013: 9) states auditing is "a systematic process to obtain and evaluate evidence objectively about the a statements about the activities and economic events, with the aim to establish the level of concordance between the statement - the statement with the criteria, and the delivery of results to the user concerned ".

From the opinion above it is concluded that the audit is the process of examination conducted critically through the evidence obtained from various information conducted by auditors from the public accounting firm.

2.1.1. Types of Audit

According to Kell and Boyton (2015: 5) the audit can be classified according to the purpose of the audit. In this case the type of audit divided into three categories

a. Financial Statement Audit

The financial statement audit covers the collection and evaluation of evidence of the financial statements of an entity for the purpose of giving an opinion whether the financial

statements have been presented fairly according to the predetermined criteria of the accepted general accounting principles (GAAP). Thus, the size of the suitability of the financial statement audit is fairness. The main criteria used are generally acceptable accounting principles. The financial audit carried out by external auditors usually at the request of the client, unless the financial audit carried out by the CPC SOE has the right to carry out a survey based on those laws / regulations. The audit results will be presented in written form so-called independent auditor's report.

b. Compliance Audit

The compliance audit cultivates the collection and evaluation of evidence in order to determine whether certain financial activities or operations of an entity are in accordance with specified conditions, rules and regulations. The specified criteria can come from various sources such as management, creditors, and government agencies. The size of the compliance audit is the correctness, for example: SPT-Annual Accuracy with Income Tax Law. The results of the compliance audit are usually submitted to the party that determines the criteria.

c. Operational Audit

The operational audit is the collection and evaluation of evidence concerning the operational activities of the company in relation to the objectives of achieving efficiency, effectiveness, and operational effectiveness. Auditors are expected to make objective observations and comprehensive analysis of the company's specific operations.

2.1.2. Audit Standards

In the Standards of Professional Public Accountants (SPAP), Auditing Standards are required to determine which standards are used. According to the Public Accountants Professional Standards (SPAP) (2011: SA 200): "Standard on Auditing (SA) set the overall responsibility of the independent auditors when carrying out auditing of financial statements based on Auditing Standards. Standard Auditing (SA) establishes the overall objectives of the independent auditor and explains the nature and scope of auditing which is designed to enable an independent auditor achieve these goals. The Auditing Standards also define the scope, authority, and structure of the Auditing Standards (SA), and set provisions for assigning general responsibilities of the independent auditor applicable to all auditing, including the obligation to comply with the Auditing Standards (SA) ".

Standard Auditing (SA) is written in the context of an audit of financial statements performed by the auditor. Standard Auditing (SA) can be adapted when applied in auditing other financial information. Standard Auditing (SA) does not govern any auditor's responsibilities that may exist in legislation, regulations, or in relation to other parties, for example, offering securities to the public. Responsibility may differ from the responsibilities established by the Auditing Standards (SA). Although the auditor may find aspects in the Auditing Standards (SA) useful in the circumstances, the auditor remains responsible for ensuring compliance with all relevant laws, regulations, or professions. The above standards are in many ways often connected and interdependent to one another. Conditions that are closely related to the determination of whether or not a standard is met, may also apply to other standards.

2.2. Role Ambiguity

Unclear role is a gap between the amounts of information that has someone with what it needs to be able to perform its role properly. Therefore the unclear role is the stress

generator he prevents the individual performing his duties and leads to insecure and indefinite feelings, one can be said to be in a role ugliness if he exhibits features such as the following;

- a. It is not clear what the purpose of his role.
- b. It is not clear who is responsible and who reports to him.
- c. Not enough authority to carry out its responsibilities.
- d. Do not fully understand what is expected of him.
- e. Not understanding the true role of the job in order to achieve the overall goal.

On the other hand, role conflict is a mismatch between expectations associated with a role. More specifically, Leigh et al (2012: 83) states: role conflict is the result of inconsistencies in the expectations of various parties or the perception of incompatibility between the demands of the role needs, individual values, and so on. As a result, someone who is experiencing conflict will be different roles in an atmosphere of tottering, pinched, and awry. Among the characteristics of a person in conflict are as follows:

- a. Doing unnecessary things
- b. Sandwiched between two or more different interests (superiors and subordinates / peers)
- c. Doing something that is accepted by one party not by others
- d. Accept conflicting orders / requests
- e. Doing something or dealing with circumstances where the command line within the organization is not adhered to.

The lack of clarity in the role of the lack of information required and causing the stress of work, according to (Fred Luthans, 2012: 441) defines work stress as a condition arising from the interaction between human and work and characterized by human changes that compel them to deviate from their normal function.

Ivancevich and Matteson (2013: 78) define stress as the interaction of individuals with the environment, but they detail the definition of work as follows: adaptive responses that are linked by individual differences and / or psychological processes that are consequences of actions, situations or external events (environments) excessive psychological and / or physical demands on a person. Consider the following three component definitions: (1) refers to the reaction to a situation or event, not the situation or event itself; (2) stressing that stress can be influenced by individual differences; and (3) emphasize the phrase "psychological and or physical needs excessive" because of certain situations or unusual situations (as opposed to life minor adjustments) that produce stress. The causes of work stress are:

1) Stressor Organization

Organizations are formed from groups or individuals, there are dimensions that are more macrolevel, especially in organizations that contain stressor therein. Some specific examples of organizational stressors include unauthorized responsibility, inability to voice a complaint, inadequate awards, and lack of clear job descriptions or reduced employee relationships.

2) Stressor Group

Groups can be a source of stress. Stressor groups can be categorized into two areas:

- a. Lack of group cohesiveness
- b. Lack of social support.

3) Individual Stressor

The researchers conclude that some people have an inherent tendency to emphasize the

negative aspects of the world. If this is true, then a significant individual factor that affects stress is the basic character of a person. Cooper and Marshal (2012: 80) identifies (7) seven main sources of stress, as follows:

- a. Factors intrinsic to the job
- b. Role in organization
- c. Relations withing the organization
- d. Career development
- e. Organization structure and cli mate
- f. Organizational interface with outside
- g. Factors intrinsic to individual

When viewed at a glance that the source of the seven, five are clearly related to the organization, the organization is a combination of organizations with elements outside the organization, and one that is individualized. Thus it is clear that the main source of stress in your work place is basically derived from the organizational factor itself. Stress on a person can be sourced from environmental factors as well as coming from yourself. In relation to the environment, the organization in which a person works and becomes part of fellowship with others. In one's organization carrying out work with all its properties, relating to others, leading and being led, playing a role or more, interacting with the physical environment in the workplace and so forth.

2.3. Time Budget Pressure

According to Florensia (2012: 5), time budget pressure is a form of pressure arising from the limited resources provided to carry out the task. The resource in question is the time required and used by the auditor in conducting the audit. Time budget pressure is the situation indicated for the auditor in the efficiency of time that has been arranged or there are restrictions of time and budget are very tight and rigid. Time pressure is the environmental characteristic facing auditors. The existence of the grace period of audit completion makes the auditor has a busy period demanding to be able to work fast. The total of the time budget is based on the estimated time required for each step of the audit program for each assigned auditor according to the position or position for routine assignment, a detailed record of previous year's audit work is an important factor in determining the new time budget. An auditor working under time budget pressure greatly affects his performance. Working with time pressures illustrating one of the effects of time pressures is the auditor's performance in fraud detection.

In addition, according to Rahardjo (2014: 4), time pressure has two dimensions, namely time budget pressure and time deadline pressure. Time budget pressure indicates the circumstances in which the auditor is required to perform efficiently against the time budget that has been prepared, or there are time restrictions in a very tight budget. Meanwhile, time deadline pressure is a condition where the auditor is required to complete the audit task on time. In Anggriawan (2014: 104), the timing of the pressure will make the auditor have a busy period as it adjusts the tasks to be accomplished with the time available. Problems will arise if it turns out that the planned time does not match the actual time required. If so, someone will ignore the small things that are considered unimportant so that the planned time in accordance with the required. The little things that are passed will certainly reduce the level of auditor confidence that the audited financial statements in accordance with the actual, so as to allow gap fraud. Someone who works in time pressure then the level of accuracy will be reduced compared to people who work without pressure. One effect of the

time pressures on auditor performance on fraud detection, Braun points out that auditing is carried out in a multi-task environment where auditors working under time pressure, some tasks will be prioritized over other tasks. Braun tests his hypothesis that when time pressure is increased in a multi-task environment, the lower task/subsidiary performance (ie the sensitivity to fraudulent gestures) will decrease while the dominant task performance (documented evidence) will remain unchanged. The results show that auditors who are under more time pressure will be less sensitive to fraud signals making it less likely to be able to detect fraud. Thus the auditor may lose evidence that will affect the audit result. An auditor is required to be able to work under time without reducing the quality of work, but in reality not all auditors are able to do so. While working under pressure when an auditor must be able to detect fraud and work professionally and act according to high standards and affect auditor attitudes, intentions, and behavior auditor.

In Rustiarini (2014). Time budget pressure is a condition when auditors are given time limits in auditing. The auditor should be able to allocate the time precisely because it relates to the audit fees that the client must pay. If the audit time becomes longer then the impact on audit costs are greater. Time pressure is defined as an obstacle arising from time constraints or limited resources allocated in carrying out the assignment. From the above explanation can be knotted right that Time budget pressure is the pressure to complete an assignment / job within the time specified for an auditor. The pressure is always there for the promotion or professional success that is influenced by the ability of an accountant to work properly to meet the time already in budget.

2.4. Auditor Performance

Understanding performance or performance according to Moehariono (2014: 95) is a description of the level of achievement of the implementation of an activity or policy program in realizing organizational goals, objectives, vision and mission as outlined through strategic planning of an organization. According to Fahmi (2014: 127) performance is the result obtained by a good organization organization is profit oriented and nonprofit oriented generated during a period of time. According to (Moehariono, 2014: 95) performance can be known and measured if an individual or group of employees has a criterion or standard of success of the benchmarks set by the organization. Therefore, if without goals and targets set in measurement, then performance in a person or organizational performance is unlikely to be known when there is no benchmark for success.

Performance in performing its function does not stand alone, but always related to employee job satisfaction and level of reward given, and influenced by skill, ability and character of individual. Therefore, according to model partner lawyer individual performance can basically be influenced by several factors, namely:

- a. Hope for rewards
- b. Encouragement
- c. Ability
- d. Needs
- e. Perception of the task
- f. Internal payoff
- g. External
- h. Perceptions of reward levels and job satisfaction

From the above definition, the conclusion of the definition of performance can be concluded as a result of work that can be achieved by a person or group of people in an organization

both quantitatively and qualitatively, in accordance with the authority and duties of responsibility respectively, in an effort to achieve the goals of the organization concerned legally. Based on these definitions, it can be concluded that some of the most fundamental aspects of performance measurement as follows:

1. Establish organizational goals, objectives and strategies, by specifying generally what the organization wants according to its goals, vision and mission.
2. Formulating performance indicators and measures of performance, which refers to the performance appraisal indirectly, while the performance indicators refer to the measurement of performance is directly shaped main success and key performance indicators.
3. Measures the level of achievement of organizational goals and objectives, analyzes performance measurement results that can be implemented by comparing the level of goal achievement, and organizational goals.
4. Evaluate performance by assessing organizational progress and quality decision making, giving the organizational a picture or outcome of how much success it has and evaluating the next steps the organization takes.

2.4.1. Performance Accountability

Performance accountability in private (corporate) and state-owned enterprises is a common practice to be continuous and has become a habit for a long time. Accountability is a relationship between the controlling party and the manager of an entity, and formally, has the right or power over the respective entity. In essence, accountability is the obligation of giving accountability to the giving party, to explain and give reasons for the actions that have been done for the results of his efforts in carrying out tasks to achieve the objectives that have been set.

Accountability is closely linked primarily to the mechanism of supervision, reporting, and accountability to higher authorities within an organizational chain of command. However, the meaning of accountability becomes wider and not just a formal process and a channel for reporting to higher authorities. But accountability should refer to a broader spectrum with performance standards, the responsiveness, and morality of the responsibility bearers.

The application of accountability, in addition to connecting with users of optimal and legal administrative policies, should also enhance the formal accountability of the organization. In accountability consists of two kinds, namely: (1) vertical accountability and (2) horizontal accountability. However, the accountability environment refers to the conditions under which it must be able to run properly and perfectly. Because stress levels from low to moderate can be functional and lead to higher performance management is not feared when employees experience it. In fact, employees tend to view even the lowest levels of stress as undesirable. It is not possible, so that employees and management have different ideas about what constitutes acceptable stress levels over the work (Robins and Judge, 2015: 436).

So specifically, an environment that has accountability is a condition where in it there are individuals, teams and organizations that feel:

- a. Motivated to exercise their authority and fulfill their respective responsibilities.
- b. Encourage them to carry out the work and achieve the desired results of the organization.
- c. Inspire them to share and report on their work.
- d. Encourage the death to accept the obligations on the work.

3. RESEARCH METHOD

This study uses a quantitative method. This method is considered appropriate and appropriate for use in this study. This is because research using the figures as an indicator of research variables, so this research using quantitative methods as an approach to analyze the research problem

3.1. Population and Sample

Population in research at Public Accounting Firm that exist in South Jakarta area. The population of research is 50 public accounting firm in South Jakarta area, while the respondent is auditor working in KAP with range 2-5 auditor in every Public Accounting Firm. The researcher chooses the auditor as a population because the auditor goes directly to the field in conducting the audit profession in conducting the examination

The sample represents a portion of the population or a number of elements of the population that are examples or representatives drawn from the population. In this study the sample is taken from 20% of the total population of KAP in South Jakarta area which is 50 KAP registered in IAPI year 2017 with range of 2 -5 auditor. Then from the dissemination of 10 KAP with the number of questionnaires of 50 copies, used the selection of research samples with the selection of sampling areas (cluster sampling), with random sampling technique is sampling technique randomly done so that obtained 50 copies of questionnaires with the number 10 KAP registered in IAPI 2017. Furthermore, from 50 copies of the questionnaire were examined completeness and obtained 34 copies of questionnaires that qualify to be sampled in this study.

3.2. Data Analysis Method

This research data processing using SPSS version 22. Data analysis methods used to obtain definitive results in processing the data so that it can be accounted for and scale of measurement data used in this study is interval scale.

a. Results and Discussion

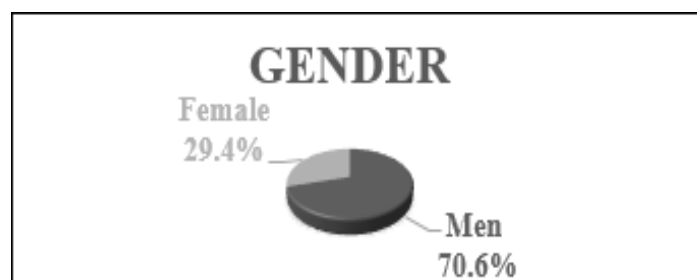
1. Characteristics of Respondents

Characteristics of respondents measured on a nominal scale indicating absolute frequency and percentage of age, gender, final education, current position. Respondents used in this study are auditors working in KAP in South Jakarta area. Questionnaires are distributed in the hope that they can be filled by the auditor. On the characteristics of respondents, there are 50 respondents consisting of auditors who can represent and become respondents. Data on the characteristics of respondents are shown in the following table.

Statistical data of respondents by gender, respondent age, last education and work experience can be seen in the following figure:

a. Description of Respondents by gender

Description of respondents by gender is given on Figure 1.



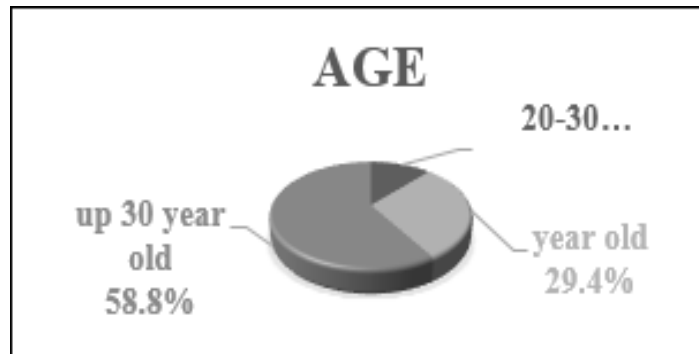
Source: Primary data processed (2017)

Figure 1. The data of respondents by gender of respondents

Based on Figure 1 seen that the number of respondents who male gender as much as 24 respondents or by 70.6%, while respondents female sex of 10 respondents or by 29.4%.

b. Description of Respondents by Age

Description of respondents by age is given on Figure 2.



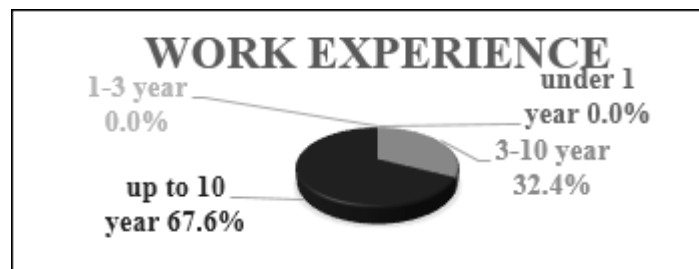
Source: Primary data processed (2017)

Figure 2. The data of respondents by age of respondents

Based on Figure 2, the data of respondents by age of respondents shows that the number of respondents who have a lifespan of 20-25 years as many as 4 respondents or 11.8%, while respondents who have a lifespan of 25-30 years as many as 10 respondents, or 29.4%, and respondents which has age above 30 years as many as 20 respondents or 58.8%.

c. Description of Respondents Based on Work Experience

Description of respondents based on the experience of working can be seen in Figure 3.

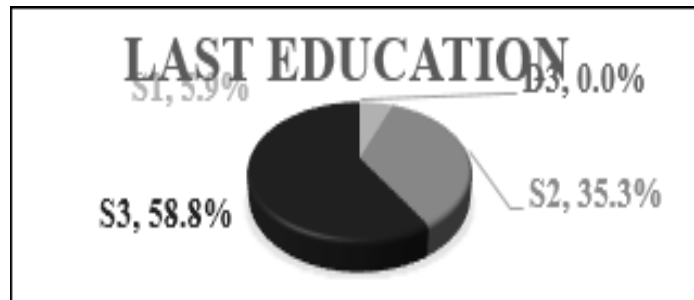


Source: Primary data processed (2017)

Figure 3. The data of respondents by work experience of respondents

Based on Figure 3, the respondent data is based on work experience of respondents shows that the number of respondents who experienced less than 1 year of work as much as 0 respondent or by 0.0%, while respondents who experienced job 1-3 years by 0 respondent or by 0.0%, while respondents who have 3 - 10 years working experience as much as 11 respondents or 32.4%, respondents who have more than 10 years working experience as many as 23 respondents or 67.6%.

d. Description of Respondents Based on Latest Education Description of respondents by last education can be seen in Figure 4.



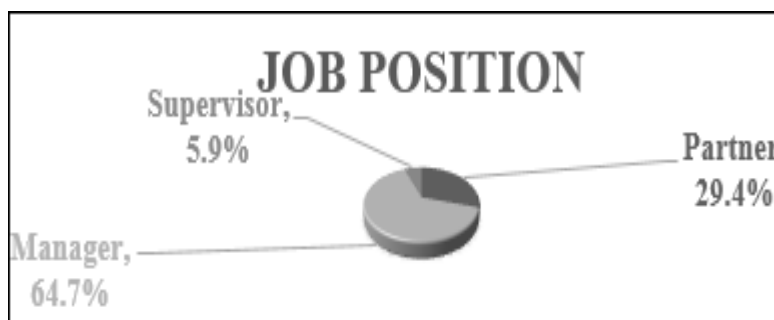
Source: Primary data processed (2017)

Figure 4. The data of respondents by last education of respondents

Based on Figure 4, the data of respondents by last education of respondents shows that the number of respondents who educated the last D3 from 0 respondents or equal to 0%, while the last-educated respondents S1 as much as 2 respondents or 5.9%, last-educated respondents S2 as much as 12 respondents or 35.3%. While the last-educated respondents S3 as many as 20 respondents or 58,8%.

e. Description of Respondents by Position In KAP

Description of respondents by position in KAP can be seen Figure 5.



Source: Primary data processed (2017)

Figure 5. The data of respondents by job position of respondents

Based on Figure 5, shows that the number of respondents who served as a partner as much as 10 respondents, or 29.4%, respondents who served as manager by 22 respondents, or by 64.7%. While respondents who served as supervisor as much as 2 respondents or equal to 5, 9%

2. Research Result

a. Descriptive Statistics Test Results

The measurement of variable descriptive statistics is performed to provide an overview of the theoretical range, actual range, mean (average) and standard deviation of each variable, which is presented as follows:

Table 1. Descriptive Statistics

Variable	N	Mean		Std. Deviation	Skewness	
	Statistic	Statistic	Std. Error	Statistic	Statistic	Std. Error
Role Ambiguity	34	67.85	1,083	7,320	.816	.403
Time Budget Pressure	34	53.23	1.958	4,720	.283	.403
Auditor Performance	34	39.11	.876	5.107	.231	.403
Valid N (listwise)	34					

Source: Primary data processed SPSS 22 (2017)

Based on Table 1 can be described that the number of respondents (N) is 34. Of these 34 respondents on independent variables, the role ambiguity variable has a minimum value of

50, the maximum value of 75, the mean value of 67.85, with the standard deviation of 7.320 and skewness 0.816, the budget pressure time has a minimum value of 42, a maximum value of 60, a mean value of 53.23 with a standard deviation of 4.720 and skewness of 0.283. While the dependent variable auditor performance has a minimum value of 32, a maximum value of 45, a mean value of 39.11 with a standard deviation of 5.107 and skewness 0.231.

3. DATA QUALITY TEST RESULTS

a. Validity test

Testing the validity of research instruments is done by calculating the numbers correlational or R calculated from the value of each respondent to answer each of the questions, and then compared with R table. R value table 0.3388, obtained from the Degree of freedom (df) = n - 2, where n is the number of respondents as many as 34 respondents, so that the value (df) = 34 - 2 = 32, 5% significance level, the importance of the R tables 0.3388. Each of the questions considered valid if the correlation numbers obtained from the calculation is greater than or equal to R table. Based on the test results showed that all statements as valid, because the correlation coefficient (R count) > R table. Table 2 below shows the validity of the test result variable experience with 34 samples of respondents. The table below shows the results of testing the validity of a variable role ambiguity, time budget pressure and the performance of auditors with 34 samples of respondents.

Table 2. Results of Validity Variable Role Ambiguity

Question	R value count	R value table	Criteria
RA1	,591 ^{***}	.3388	valid
RA2	,672 ^{**}	.3388	valid
RA3	,700 ^{***}	.3388	valid
RA4	,632 ^{**}	.3388	valid
RA5	,644 ^{**}	.3388	valid
RA6	,479 ^{**}	.3388	valid
RA7	,788 ^{***}	.3388	valid
RA8	,585 ^{**}	.3388	valid
RA9	,607 ^{***}	.3388	valid
RA10	,429 ^{**}	.3388	valid
RA11	,735 ^{***}	.3388	valid
RA12	,657 ^{**}	.3388	valid
RA13	,854 ^{***}	.3388	valid
RA14	,710 ^{***}	.3388	valid
RA15	,829 ^{***}	.3388	valid

Sources: Primary data are processed SPSS 22 (2017)

Variable role ambiguity consists of 15 point statement, from the 1st 5 point statement is valid (r count > r table). The table below shows the results of testing the validity of the variables Time Budget pressure with 38 samples of respondents.

Table 3. Results of Validity Variable Time Budget Pressure

Question	R value count	R value table	Criteria
TBP1	, 436 **	.3202	valid
TBP2	, 447 **	.3202	valid
TBP3	, 595 **	.3202	valid
TBP4	, 693 **	.3202	valid
TBP5	, 620 **	.3202	valid
TBP6	, 742 **	.3202	valid
TBP7	, 691 **	.3202	valid
TBP8	, 558 **	.3202	valid
TBP9	, 638 **	.3202	valid
TBP10	726 **	.3202	valid
TBP11	, 644 **	.3202	valid
TBP12	, 679 **	.3202	valid

Sources: Primary data are processed SPSS 22 (2017)

The Time Budget Pressure variable consists of 12 statement items, of the 12 items the statement is valid (r count > r table). The table below shows the results of the validity test of the Auditor Performance variable with 38 respondent samples.

Table 4. Results Validity Variable Performance Auditor

Question	R value count	R value table	Criteria
KA1	, 704 **	.3202	valid
KA2	, 691 **	.3202	valid
KA3	, 661 **	.3202	valid
KA4	, 767 **	.3202	valid
KA5	, 653 **	.3202	valid
KA6	, 552 **	.3202	valid
KA7	, 676 **	.3202	valid
KA8	, 637 **	.3202	valid
KA9	, 565 **	.3202	valid

Sources: Primary data are processed SPSS 22 (2017)

Variable Performance Auditor consists of 9 points of the statement, from the 9th point statement is valid (r count > r table).

b. Test Reliability

Test reliability only be done after an instrument has confirmed its validity. Reliability testing in this study to show the level of internal consistency reliability of the techniques used is to measure the coefficient of Cronbach's Alpha with SPSS 22. The alpha value varies from 0-1, a question can be considered reliable if the alpha value is greater than 0.60.

Table 5. Results of Test Reliability

Variables	Cronbach's Alpha	N of Items	Status
Role Ambiguity	0909	15	reliable
Time Budget Pressure	0857	12	reliable
performance Auditor	0824	9	reliable

Sources: Primary data are processed SPSS 22 (2017)

Based on Table 4 shows the value of Cronbach's alpha whole question items is more than 0.6, which means all questions related role ambiguity, time budget pressure and the performance of auditors declared inconsistent or unreliable.

3. DISCUSSION

a. The Influence Of Role Ambiguity And Time Budget Pressure On Performance Auditor

Role ambiguity (X1) and time budget pressure (X2) together have a significant effect on the performance of auditors (Y) with a significant level of $0.000 > 0.05$. The contribution of role ambiguity (X1) and time budget pressure (X2) together which directly affects the performance audit (Y) was 70.8% while the rest equal to 29.2% influenced by other variables that cannot be described in this study.

b. Role ambiguity Influence on Performance Auditor

Role ambiguity significant effect on the performance of auditors with a significance level of $0.000 > 0.05$ so that Ha2 have the influence and showed a positive relationship between role ambiguity with the performance of the auditor for 0743, or 74.3%.

c. Effect of Time Budget Pressure on Performance Auditor

Role ambiguity significant effect on the performance of auditors with a significance level of $0.021 > 0.05$ so that Ha3 has the influence and showed a positive relationship between time budget pressure with the performance of the auditor for 0396, or 39.6%.

4. CONCLUSIONS AND RECOMMENDATIONS

This study aimed to determine the effect of role ambiguity and time budget pressure on the performance of auditors. This survey respondent amounted to 34 respondents. Respondents are auditors who work in Public Accounting Firm (KAP) in South Jakarta enrolled in AP and KAP Directory 2017 issued by the Indonesian Institute of Accountants (Certified). Based on the data collected and the results of testing that has been done, it can be concluded as follows:

a. Role ambiguity and time budget pressure simultaneously have a significant influence on the performance of auditors. This is shown in a table of 41 042 F and the great contribution of 0708 or 70.8% with a probability value $0.000 (0.000 > 0.05)$.

b. Role ambiguity is partially a significant and positive influence on the performance of auditors. This can be explained by the value t count for 6279 with a probability level of $0.000 (p = 0.000 < 0.05)$ and test results that showed the value of determination coefficient R of 0.538. This means that the role ambiguity affect performance variables auditor at 53.8%. These test results stating that the variables of role ambiguity direct impact on the performance of auditors. It shows that the level of role ambiguity owned by an auditor, it affects the performance of the auditor.

c. Time budget pressure is partially a significant and positive influence on the performance of auditors. This can be explained by the value of t count equal to 2,436 with the probability level of $0.021 (p = 0.021 < 0.05)$ and test results show the value of the coefficient of determination adjusted R^2 of 0.139. This means that the time budget pressure only affects variable auditor performance by 13.9%.

The test results stated that the variable time budget pressure directly affects the performance of auditors. These results prove that the higher the time owned by the auditor in performing audits, the better the performance is done by auditors and vice versa with a lower time to examine the auditor will diminish the accuracy of the auditor.

Based on the results of the above conclusions, the author tries to give advice to help solve problems in improving the performance of auditors, as for recommendation from the author

to the company are as follows:

- a. From the results of these studies show that role ambiguity and time budget pressure has a great influence on the performance of auditor. In performing their duties of an auditor vulnerable to pressure in their role in which lack of information and as an auditor to follow the time schedule agreed in advance. KAP preferably improving the mechanisms for controlling and improving the role of individuals that are owned by the firm so that every auditor knew responsibilities and a description of their job well and clearly, and planning work manager can improve the performance of auditors.
- b. Each KAP should provide clear and precise information to the auditor. Because an auditor who experience role ambiguity or vagueness role becomes less effective at work and degrade the performance of auditors.
- c. Time budget pressure or budget time specified by the client auditor should complete its task in accordance with the agreed time by way of maximizing the time to find competent evidence, so that the auditor will also increase the performance even better.

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