



The Effect of Time Pressure, Workload and Work-Life Balance in Work From Home Situation on Reduce Audit Quality with Moderating Variables of Work Motivation in BPK RI Perwakilan Sulawesi Utara

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Abstract: This study aims to determine the effect of time pressure, workload, work-life balance on Reduce Audit Quality with work motivation as a moderating variable in the North Sulawesi Representative office of the Audit Board of the Republic of Indonesia (BPK RI). The approach used in this research is quantitative by using primary data through questionnaires. Respondents in this study were auditors at the office of North Sulawesi Representative of BPK RI. Analysis of the data used is Partial Least Square (PLS) using the SmartPLS version 3.0 software program. The results of this study indicate that: 1) Time pressure has a positive and significant effect on *Reduce Audit Quality*; 2) Workload has a positive and significant effect on *Reduce Audit Quality*; 3) Work-life balance has a negative and significant effect on *Reduce Audit Quality*; 4) Work motivation weakens the effect of Time Pressure on *Reduce Audit Quality* in the North Sulawesi Representative office of BPK RI; 5) Work Motivation weakens the influence of Workload on *Reduce Audit Quality* in the North Sulawesi Representative office of BPK RI; 6) Work Motivation strengthens the influence of Work-Life Balance on *Reduce Audit Quality* in BPK Perwakilan Sulawesi.

Keywords: Time Pressure, Workload, Work-Life Balance and Work Motivation

INTRODUCTION

Financial reports are important in economic affairs, especially to support the sustainable economic growth of a country. This is because the information in a financial report can be used as a guide in making decisions by stakeholders so that financial reports must be presented in a quality manner. Likewise in the inspection process, the auditor must also produce a good and quality audit report.

Audit quality becomes a guarantee function that is used to compare actual conditions with actual conditions. Audit quality is very important because it has a significant impact not

only on the entity being examined but also on society. A quality audit will be able to reduce uncertainty factors related to the financial statements presented by management.

Since the Covid-19 pandemic, inspection procedures have been limited. Based on the Press Release of the Republic of Indonesia Audit Board (2020), BPK implements the WFH system, inspection procedures that require face-to-face meetings/physical meetings (face to face) are postponed until conditions are safe and can be carried out with alternative procedures including using information and communication technology or options others to avoid physical contact, either with people or objects. Working under WFH resulted in limited travel, constraints on access, and the availability of auditors for health considerations.

Working from home affects reducing audit quality. According to Ahlberg (2021), If auditors are negatively impacted by working from home, it could result in auditors engaging in reduced audit quality (RAQ) behavior and negatively impacting overall audit quality. Auditors during the WFH period need more time to analyze and determine the results of quality audit reports based on existing professional standards and professional codes of ethics. The results of research conducted by Amiruddin (2017) state that time pressure affects audit quality reduction behavior. Research by Fitriyah and Dewi (2018) shows that time pressure has a positive and significant effect on the final results of audit procedures.

High time pressure at work and not being supported by adequate skills is certainly a burden for workers including auditors. The workload factor also affects the quality of the audit process carried out by the auditor. Workload refers to the amount of work the auditor has to do to handle the number of auditees with the skills they have within a certain period. The research results of Suprpta and Setiawan (2017) reveal that a heavy workload builds considerable pressure on auditors and has a negative effect on the audit process because they tend to reduce some of the audit procedures and easily accept explanations given by clients.

In addition to time pressure and workload, work-life balance factors also affect audit quality. Work-Life Balance is a balancing concept between determination/career with happiness, free time, and family. In the current WFH situation, it is alleged that there is a habit between the time that should be spent working and what is spent on the family. The auditor's concentration can decrease due to the influence of the balance in his personal and work life, the atmosphere and conditions of the different workplaces and the dual role of the auditor at home.

The factors of time pressure, workload, and Work-Life Balance are the causes and determinants of a decrease in audit quality. This relates to attribution theory which explains how a person concludes what is the basis for someone to do an action. With this phenomenon and previous research, researchers are motivated to research the effect of time pressure, workload and work-life balance in Work From Home situations on Reduced Audit Quality with work motivation as a Moderating Variable.

LITERATURE REVIEW

Attribution Theory is a theory that was first put forward by Harold Kelley (1972-1973), his theory explains how people conclude "what is the cause" of what is the basis for someone to do an action or decide to do something - certain way (Robbins, 2017). Attribution theory states that when individuals observe someone's behavior, they try to determine whether it is caused internally or externally (Robbins, 2017).

As in this study, the factors of time pressure and workload are factors originating from an internal auditor. Differences in situations/conditions when working as WFO and WFH lead to limited work time pressure, increased workload and unstable work-life balance. Problems with these factors can affect the inspection process which has an impact on decreasing audit quality.

a. Motivation

Gibson *et al.*, (2012), describe motivation, as”...*the concept we use when we describe the forces acting on or within an individual to initiate and direct behavior.*” Then according to Tewal *et al.*, (2017) define motivation as the factors that exist within a person that move and direct his behavior to fulfill certain goals. The process of the emergence of one's motivation is a combination of the concepts of needs, drives, goals, and rewards.

This study uses Maslow's Hierarchy of Needs Theory. In the context of the work of auditors at the Supreme Audit Agency, office management gives awards, rewards and promotions to auditors who work well so that the auditor is determined to maintain and improve his performance in producing quality financial reports even under conditions of time pressure, workload and work-life balance that changes both when working as WFH and WFO.

b. Time Pressure

Time pressure is one of the variables that affect audit performance, which is always faced by auditors when conducting audits and issuing audit reports due to predetermined time. Time pressure has the opposite consequence, which means that the higher the time pressure, the lower the audit quality (Saputro and Mappanyukki, 2022).

c. Workload

A workload is a group or number of activities that must be completed by an organizational unit or position holder within a certain period. According to Nabawi (2019), measurement of workload is defined as a technique for obtaining information about the efficiency and effectiveness of the work of an organization, or position holders which is carried out systematically using job analysis techniques, workload analysis techniques or other management techniques.

d. Work-Life Balance

According to Makhmut (2020), work-life balance is a life balance that includes leisure, family, religion and work, namely career and ambitions for individuals which must be equally balanced to reduce fatigue between work and the personal lives of employees.

e. Reduce Audit Quality

Tandiontong (2015) describes Reduced Audit Quality behaviors as actions taken by the auditor during work where these actions can reduce the accuracy and effectiveness of gathering audit evidence. One form of reduced audit quality behavior (RAQ behaviors) is the premature termination of audit procedures.

METHODS

This study uses a type of quantitative approach in the form of associative with causal type. The research location used is the North Sulawesi Representative Office of the Audit Board of the Republic of Indonesia. When the research was carried out from August 2022 to March 2023. This research grouped variables into independent variables (X) and dependent variables (Y). The independent variables are work pressure (X1), workload (X2), work-life balance (X3) and work motivation (X4) as moderating variables. The dependent variable is Reduced Audit Quality (Y).

The population in this study were civil servant auditors (PNS) who worked at the North Sulawesi Representative Office of the Audit Board of the Republic of Indonesia. The sample for this study used a purposive sampling technique, with the criteria being experienced in Regional Government Examination at least once in Examining Local Government Financial Reports and working using the Work from the home system. The source of data used in this

study is primary data using a questionnaire. Meanwhile, the data analysis technique used in this study is Partial Least Square (PLS) using the SmartPLS version 3.0 software program.

RESEARCH RESULTS

a. Evaluate the Reflective Outer Model or Indicator Test

Based on the results of processing this research data with SmartPLS version 3.0 it is known that the indicators of each variable have a loading factor value of > 0.50. This shows that all of these variable indicators are valid and are still used in the model (Figure 1).

The results of the evaluation of convergent validity from the Average Variance Extracted (AVE) examination can be seen from the AVE value based on the results of data processing with SmartPLS version 3.0.

Table 1. Average Variance Extracted (AVE) Value for Each Variable

	Average Variance Extracted (AVE)
Workload (X2)	0.797
Work-Life Balance (X3)	0.603
Work Motivation (X4)	0.748
RAQ (Y)	0.625
Time Pressure (X1)	0.616

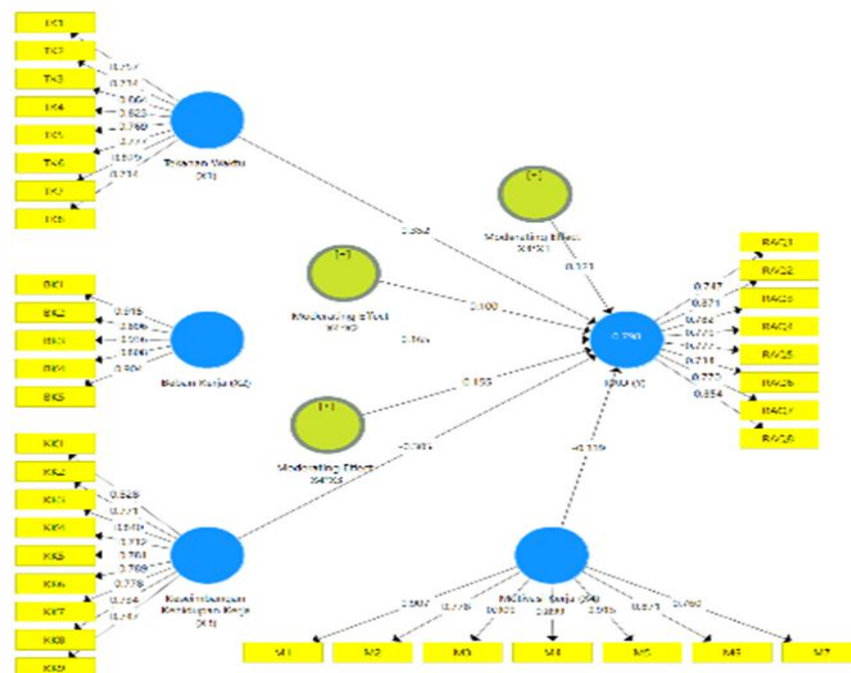


Figure 1. Measurement Model Calculation Results (Outer Model)

a. Structural Model Evaluation (Inner Model)

To evaluate the structural model (inner model) in this study through the following steps:

1) Evaluating Path Coefficient Values

Table 2. Path Coefficient Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Workload (X2) -> RAQ (Y)	0.165	0.166	0.065	2.542	0.011
Work-Life Balance (X3) -> RAQ (Y)	-0.305	-0.305	0.070	4.344	0.000

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Moderating Effect X4*X1 -> RAQ (Y)	0.121	0.112	0.059	2.058	0.040
Moderating Effect X4*X2 -> RAQ (Y)	0.100	0.092	0.048	2.096	0.037
Moderating Effect X4*X3 -> RAQ (Y)	-0.155	-0.150	0.077	2.013	0.045
Work Motivation (X4) -> RAQ (Y)	-0.339	-0.330	0.074	4.551	0.000
Time Pressure (X1) -> RAQ (Y)	0.352	0.352	0.056	6.271	0.000

Based on Table 2 it can be concluded that:

- 1) Time pressure has an effect of 0.352 on RAQ with a T-statistic value of 6.271 and a P-value of 0.000.
- 2) Workload has an effect of 0.165 on RAQ with a T-Statistic value of 2.542 and a P-Values of 0.011.
- 3) Work-life balance has an effect of -0.305 on RAQ with a T-Statistic value of 4.344 and a P-Values of 0.000.
- 4) Work Motivation has an effect of -0.339 on RAQ with a T-Statistic value of 4.551 and a P-Values of 0.000.
- 5) Moderation of Work Motivation on Time Pressure has an effect of 0.121 on RAQ with a T-Statistic value of 2.058 and a P-Values of 0.040.
- 6) Moderation of Work Motivation on Workload has an effect of 0.100 on RAQ with a T-Statistic value of 2.092 and a P-Values of 0.037.
- 7) Moderation of Work Motivation on Work-Life Balance has an effect of -0.155 on RAQ with a T-Statistic value of 2.013 and a P-Values of 0.045.

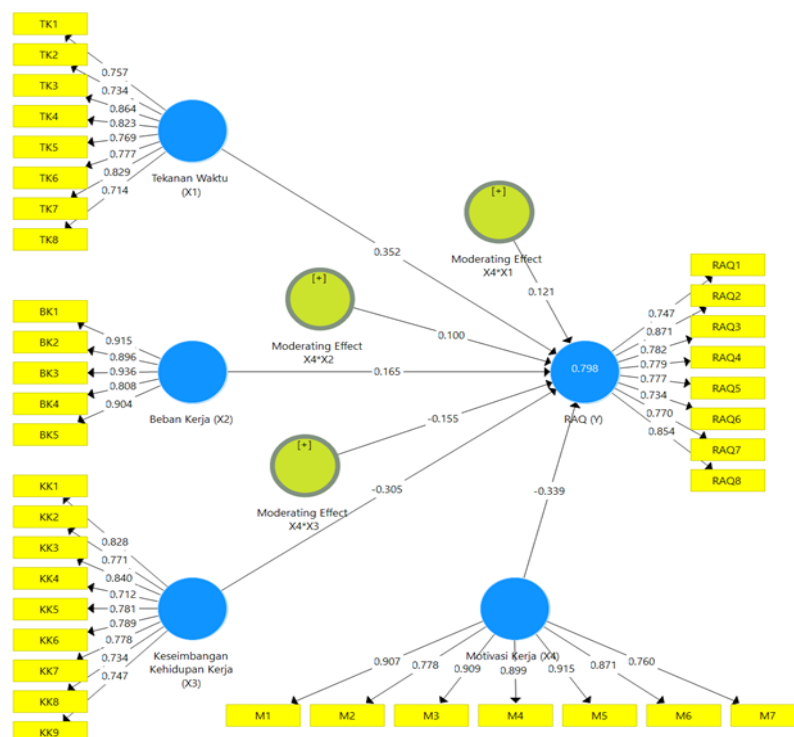


Figure 2. Measurement Model Calculation Results (Inner Model) Original Sample (O)

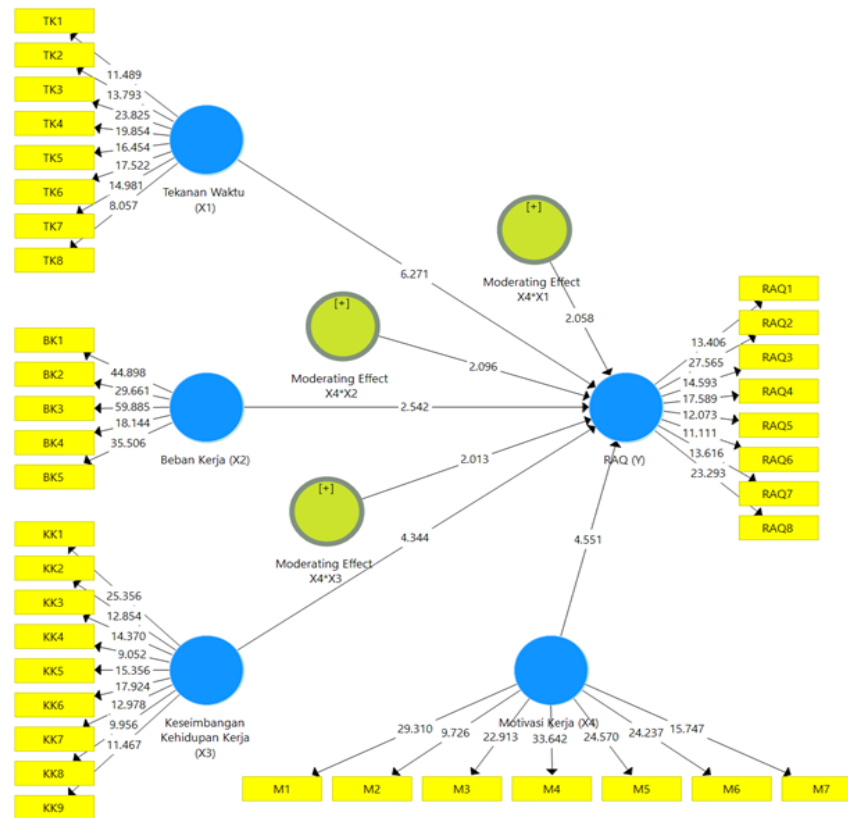


Figure 3. Measurement Model Calculation Results (Inner Model) T Statistics

Based on Figure 2 dan Figure 3, The structural equation of this research can be formulated as follows:

$$RAQ (Y) = 0,352 X_1 + 0,165 X_2 - 0,305 X_3 - 0,339 X_4 + 0,121 X_1 * X_4 + 0,100 X_1 * X_4 - 0,155 X_1 * X_4$$

2) Evaluate The R² Value

To evaluate the R-value based on the calculation results using the calculated SmartPLS version 3.0 algorithm, the R-value is 0.798 for the RAQ variable. The R-value indicates that the degree of determination of the exogenous variable towards the endogenous variable is quite high. The simultaneous influence of the variables Time Pressure, Workload, Work-Life Balance, and Work Motivation on RAQ can be done by calculating the f count / f statistic using the formula as below.

$$R^2 = 0,798$$

$$F \text{ count} = \frac{R^2}{(k-1)} \div \frac{1-R^2}{(n-k)}$$

$$F \text{ count} = \frac{0,798}{(4-1)} \div \frac{1-0,798}{(70-4)}$$

$$F \text{ count} = 86,910$$

So, the F count is 86,910.

3) Measure the Effect Size f^2

The purpose of measuring the effect size f is to see the size of the influence of exogenous latent variables on endogenous latent variables or to see the goodness of the model. The results of calculating the effect size (f square) value with Smart PLS version 3.0 are:

- The time pressure variable for RAQ has an f square value of 0.467.
- This means that the Time Pressure variable has a strong influence on the structural level.
- The Workload Variable on RAQ has an f square value of 0.075. This means that the Workload variable has a weak influence on the structural level.
- The Work-Life Balance variable on RAQ has a f square value of 0.382. This means that the variable Work-Life Balance has a strong influence at the structural level.
- Work Motivation Variable on RAQ has an f square value of 0.334. This means that the variable Work Motivation has a strong influence at the structural level.

4) Validating the Overall Structural Model with Goodness of Fit Index (GoF)

The purpose of testing the Goodness of Fit Index (GoF) is to validate the combined performance of the measurement model (outer model) and the structural model (inner model) which is obtained through the following calculations:

$$GoF = \sqrt{AVE \times R^2}$$

$$GoF = \sqrt{0,6778 \times 0,798}$$

$$GoF = 0,735$$

Notes:

$$AVE = (0,616+0,797+0,603+0,748+0,625)/5 = 0,6778$$

$$R \text{ square} = 0,798$$

The results of the calculation of the Goodness of Fit Index (GoF) show a value of 0.735. According to Tenenhaus (2004), the value of GoF small = 0.1, GoF medium = 0.25 and GoF large = 0.36. Based on these results, it can be concluded that the combined performance of the measurement model (outer model) and the structural model (inner model) as a whole is high because the Goodness of Fit Index (GoF) value is more than 0.36 (GoF large scale).

5) Testing of Predictive Relevance (Q^2)

The purpose of conducting predictive relevance testing (Q^2) is to validate the model. The results of the calculation of Q^2 are as follows:

$$Q^2 = 1 - (1 - R^2)$$

$$Q^2 = 1 - (1 - 0,798)$$

$$Q^2 = 0,798$$

Based on the results of the predictive relevance (Q^2) calculation above, it shows a value of 0.798.

b. Results of the Effect of Independent Variables on Dependent Variables

Testing the hypothesis about the effect of the exogenous variables Time Pressure, Workload, Work-Life Balance, and Work Motivation on the endogenous variable RAQ (Y) both partially and simultaneously and is also related to the moderating effect of Work Motivation. The results of statistical calculations using the SmartPLS version 3.0 program are presented in Table 3 and Table 4 below.

Table 3. Partial Effect of Independent Variables on Dependent Variables

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Workload (X2) -> RAQ (Y)	0.165	0.166	0.065	2.542	0.011
Work-Life Balance (X3) -> RAQ (Y)	-0.305	-0.305	0.070	4.344	0.000
Moderating Effect X4*X1 -> RAQ (Y)	0.121	0.112	0.059	2.058	0.040
Moderating Effect X4*X2 -> RAQ (Y)	0.100	0.092	0.048	2.096	0.037
Moderating Effect X4*X3 -> RAQ (Y)	-0.155	-0.150	0.077	2.013	0.045
Work Motivation (X4) -> RAQ (Y)	-0.339	-0.330	0.074	4.551	0.000
Time Pressure (X1) -> RAQ (Y)	0.352	0.352	0.056	6.271	0.000

Table 4. Effect of Simultaneous Independent Variables on Dependent Variables

	R square	F Statistik	F Tabel	Alpha	Kesimpulan
(TK, BK, KK, MK) → RAQ	0,798	86,910	2,513	0,05	F _{hitung} > F _{tabel} (H ₆ diterima)

The statistical calculation results obtained are presented in Tables 3 and 4 for the structural model with the following hypotheses.

1. Hypothesis 1 – Time pressure has a positive effect on RAQ
A path coefficient of 0.352 is obtained and t count (6.271) > t table (1.64) with a p of 0.000, thus H1 is accepted (p <0.05) and H0 is rejected, time pressure has a positive effect on RAQ.
2. Hypothesis 2 - Workload has a positive effect on RAQ
A path coefficient of 0.165 is obtained and t count (2.542) > t table (1.64) with a p of 0.011, thus H2 is accepted (p <0.05) and H0 is rejected, Workload has a positive effect on RAQ.
3. Hypothesis 3 – Work-Life Balance has a negative effect on RAQ
Obtained a path coefficient of -0.305 and t count (4.344) > t table (1.64) with a p of 0.000, thus H3 is accepted (p <0.05) and H0 is rejected, Work-Life Balance has a negative effect on RAQ.
4. Hypothesis 4 – Work Motivation moderates the effect between time pressure and RAQ
The table above shows that the moderation of Work Motivation on the effect of Time Pressure on RAQ is significant with a T-statistic of 2.058 > t table (1.64) and a p-value <0.05, which is 0.040. Thus hypothesis 4 in this study is accepted. Work Motivation moderates the influence between Time Pressure and RAQ.
5. Hypothesis 5 – Work Motivation moderates the effect between Workload and RAQ
The table above shows that the moderation of Work Motivation on the effect of Workload on RAQ is significant with a T-statistic of 2.096 > t table (1.64) and a p-value <0.05, which is 0.037. Thus hypothesis 5 in this study is accepted. Work Motivation moderates the effect between Workload and RAQ.
6. Hypothesis 6 – Work Motivation moderates the influence between Work Life Balance and RAQ
The table above shows that the moderation of Work Motivation on the effect of Work-Life Balance on RAQ is significant with a T-statistic of 2.013 > t table (1.64) and a p-value <0.05, which is 0.045. Thus hypothesis 6 in this study is accepted. Work Motivation moderates the influence between Work-Life Balance and RAQ.

Discussion

The results of this study indicate that time pressure and workload have a positive effect on Reduced Audit Quality (RAQ). Meanwhile, work-life balance has a negative effect on RAQ. If the Work-Life Balance increases, the RAQ variable will decrease. Likewise the results of testing work motivation which can moderate the influence between the independent and dependent variables.

a. The Effect of Time Pressure on RAQ

Time pressure has a positive effect on RAQ. The time pressure felt by the auditors at the BPK Representative Office of North Sulawesi was stated to be high. There are demands to complete audit procedures with limited time and a lot of work in WFH situations causing auditors to feel pressured. The time limit in the audit process is a burden for them. The auditor feels that there is time pressure that is irrelevant to the audit work which causes a failure to investigate issues caused by procedures that are not by the provisions.

This is by the attribution theory which explains the causes of a person's behavior. According to the concept of attribution theory, there are two causes of behavior in social perception, namely dispositional attributions and situational attributions. Dispositional attributions or internal causes refer to aspects of individual behavior that exist within a person such as personality, independence, ability and motivation, while situational attributions or external causes refer to the surrounding environment that can influence behavior such as situational pressures or certain pressures that force a person to do certain actions. such as carrying out deviant behavior or not (Silvinia, 2021).

One of the situational attributions or external causes that affect the auditor in the audit process at the BPK Representative office of North Sulawesi is time pressure. Auditors work under high time pressure in a Work From Home situation which affects on reducing audit quality. As a result of this high time pressure, auditors tend to engage in deviant behavior in the audit process. Auditors who receive time pressure from their superiors will view the implementation of audit tasks as difficult or impossible to complete within the stipulated time so the auditor will engage in deviant behavior when carrying out audit procedures.

b. The Effect of Workload to RAQ

Workload has a positive effect on RAQ. The high workload of auditors at BPK North Sulawesi Representatives is allegedly caused by the large number of audit assignments faced while the time given is limited and the ability of the auditors cannot keep up. The results of this study prove that the higher the auditor's workload, the lower the audit quality. Most of the auditors stated that during WFH, there was more work because it had to be done online. Moreover, if a lot of work requires alternative procedures while the time given is limited the audit is not optimal and affects the RAQ. This research is supported by attribution theory which explains that individuals interpret behavior related to certain parts of the relevant environment. The work environment is one of the external factors that cause behavior (Silvinia, 2021).

c. The Effect of Work-Life Balance to RAQ

Work-Life Balance has a negative effect on RAQ. The work-life balance of auditors at BPK North Sulawesi Representative is high or good, so the RAQ will be lower. A good work-life balance is caused by the auditor's ability to balance work life with daily life in a WFH situation. Even though the auditors carry out their audit work at home with an increasing number of overtime hours per week, they still maintain professionalism and are responsible for the tasks assigned by the office due to the conducive home environment.

d. Work Motivation Moderates the Effect of Time Pressure on RAQ

Work Motivation moderates the influence between Time Pressure and RAQ. The results of this study indicate that work motivation moderates by weakening the influence between time pressure and RAQ. Most of the auditors at the BPK Representative office of North Sulawesi have high motivation in completing their audit work. Even though they work in a WFH

situation, they remain focused and maintain concentration to complete their audit work. This is based on the auditor's desire to complete the work while continuing to work from home according to the schedule set by the office. In addition, auditors are increasingly motivated to work because of the awards given by the office for auditors who have completed their work properly and on time, the behavior of decreasing audit quality can be reduced. The results of this study are supported by Maslow's Hierarchy of Needs theory which explains that humans at work are motivated by a desire to satisfy several needs that exist within a person.

e. Work Motivation Moderates the Effect of Workload on RAQ

Work Motivation moderates the effect between Workload and RAQ. The results of this study indicate that high work motivation moderates by weakening the influence between workload and RAQ. Auditors at the North Sulawesi BPK Representative office always make good use of the opportunities provided by the office even though in the WFH condition the work becomes more numerous because it is done using an online method which requires alternative procedures different from normal inspection conditions. The results of this study are supported by Maslow's Hierarchy of Needs theory which explains that lower-level needs must be met before higher-level needs such as self-actualization begin to control one's behavior.

f. Work Motivation Moderates The Effect of Work-Life Balance on RAQ

Work Motivation moderates the influence between Work-Life Balance and RAQ. The results showed that Work Motivation moderates by strengthening the influence between Work-Life Balance and RAQ. Auditors at BPK North Sulawesi Representatives can balance office work and homework during WFH. Auditors have a strong desire to always focus on maintaining concentration in completing work during WFH. The auditor chooses to work according to a schedule in the office during WFH and remains persistent at work even though the environment is less supportive. What's more, when the auditor is given work motivation from the leadership in the form of an award a decrease in audit quality does not occur. The results of this study are supported by Herzberg's Two Factor theory predicting that improvements in motivation will only appear if the actions of managers or superiors are not only focused on the extrinsic conditions of the job but also on the intrinsic conditions of the work itself (Tewal et al., 2017).

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the data analysis and description of the discussion above, it can be concluded that:

1. Time pressure has a positive and significant effect on Reduced Audit Quality.
2. Workload has a positive and significant effect on Reduced Audit Quality.
3. Work-life balance has a negative and significant effect on Reduced Audit Quality.
4. Work motivation can moderate the effect of time pressure on RAQ.
5. Work motivation can moderate the effect of workload on RAQ.
6. Work motivation can moderate the effect of work-life balance on RAQ.
7. Work motivation can strengthen the effect of negative work-life balance on RAQ.

Recommendation

Suggestions that researchers can submit for further research are as follows:

1. Further research is suggested to increase the scope of research by taking a sample of auditors from other government agencies.
2. Future research should use the interview method as an additional method of collecting data other than a questionnaire. The aim is to obtain information or more in-depth research data.

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