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TIME CONSTRAINT, CLIENT PRESSURE AND AUDIT QUALITY

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Abstract

Audit quality is mandatory in an audit because various stakeholders rely on an audit report to make informed decisions. Therefore, this study examined the influence of time constraints and client pressure on audit quality. The research design used was the cross-sectional survey, and the study population were auditors in practice in Nigeria. The subjective non-probability sampling method was applied to select 200 auditors in practice. The inferential method (PPMC) was used to analyze the data collected from the respondents via the questionnaire. The results showed that both time constraint and client pressure have a significant influence on audit quality at significance values of 0.000 and 0.000 and a negative correlation value of 0.367 and 0.529. The recommendations made by the study are that when faced with time constraints, the auditor should prioritize tasks and also focus on high-risk areas to ensure that critical audit procedures are completed within the time allotted; the use of efficient audit tools as well as technology for process streamlining, manual effort reduction, and improving productivity; auditors should Maintain professional skepticism, as well as independence in order to avoid compromise; and audit committee involvement should be employed to provide an extra layer of support and oversight in client pressure management. The study concludes that time constraints and client pressure have a significant negative correlation with audits.

1. Introduction

1.1 Study Background

There are many problems related to audit quality that are often associated with audit failures. Global crisis and a sharp increase in accounting scandals such as Kingdom Bank Africa Limited in 2015, Choppies Limited in Botswana in 2018, Patisserie Valerie in the UK in 2018, Crane Bank in Uganda in 2018, Sunbeam, Enron Global Crossing, and WorldCom, and Steinhoff in South Africa have shocked the public and caused policymakers and regulators to significantly reconsider the need for audit quality drivers, which aim to enhance audit quality

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(Rossouw & Styan, 2021). The accounting fraud and collapse of major companies such as Enron, WorldCom, Satyam, and Cadbury in Nigeria; Olympus in Japan have caused serious blows to the audit profession. The aftermath of the global financial crisis provides another avenue for market regulators and practitioners to question the independence of auditors (Wood & Small, 2019). In recent decades, according to Edori and Edori (2018), banks in Nigeria have suffered greatly from fraud, which resulted in their distress and liquidation. Edori and Edori further elucidated that it is not possible to exonerate internal auditors and external auditors from the incidences as they failed to detect the frauds during their audit functions. AL-Qatamin, 2020) opined that audit quality became a critical issue after the global financial crisis and huge corporate failure such as Enron, WorldCom and Parmalat, keep attention regulators and scholars shed light on the quality of audit performance by external audit. These scandals indicate the need for high audit quality (Salleh, Stewart & Manson, 2006).

The role of auditors in ensuring the integrity and accuracy of financial statements is critical for maintaining the trust of investors, regulators, and other stakeholders in the corporate sector. Independent auditors offer an unbiased view of a company's financial health, which is crucial for decision-making. Until now, the measurement of audit quality has remained unclear; therefore, ordinary financial report users tend to see the auditor's reputation as a barometer for assessing audit quality because a public accounting firm with a good reputation tends to maintain the quality of its audits (Pratiwi, Muslim, Rahim & Pelu., 2020). The quality of the audit relates to the auditor's assurance that the financial statements do not present material errors or contain fraud (Muslim, Ahmad, Rahim & Pelu, 2020). It can be concluded that audit quality concerns auditors' compliance in fulfilling procedural matters to ensure the confidence of users of financial statements.

Auditor independence, a foundational element of auditing ethics, can be compromised by the dual pressures of tight deadlines and the need to maintain client relationships. Regulatory bodies, such as the Public Company Accounting Oversight Board (PCAOB) and the International Auditing and Assurance Standards Board (IAASB), have repeatedly emphasized the importance of independence and professional skepticism in auditing. Various factors, including time constraints and client pressure, can influence auditors' judgments. Time constraints can reduce the amount of attention auditors can devote to thorough investigation, whereas client pressure may lead auditors to issue opinions that favor the client, potentially undermining the credibility of the audit process. When time constraints and client pressure are high, it can lead to a situation in which many audits may be conducted under suboptimal conditions. Johari, Ridzoan, and Zarefar (2019) argued that social pressures, along with time constraints, can negatively impact auditors' performance and audit quality. Broberg, Tagesson, Argento, Gyllengahm, and Martensson (2017) confirmed that tight timeframes often lead to compromises in audit thoroughness and accuracy. They found that auditors who feel significant time constraints are more likely to underreport the time spent on audit tasks, which correlates with lower audit quality. KPMG (2017) found that auditors working under extreme time pressure are more likely to overlook significant accounting discrepancies or fail to adequately assess the risk of material misstatements. Agoglia et al. (2010) suggested that rushed audit processes often result in less thorough and reliable audits. It is possible that client pressure increases the probability of auditors giving unqualified opinions although financial irregularities may be found. These findings raise serious concerns about the reliability of audit reports in an environment in which auditors face significant external pressures.

This research therefore seeks to address how these two key factors, time constraints and client pressure, impact audit quality.

1.2 Hypothesis formulation

According to Hussin et al. (2017), time budget pressure has the potential to have a negative influence on an auditor's judgment process when reporting audit findings, resulting in the auditor issuing an inappropriate audit opinion. According to Al-Qatamin (2020), if management were to minimize audit time pressures, auditors could conduct audits more efficiently and effectively, resulting in improved audit quality. According to Amiruddin

(2019), time budget pressure reduces the efficiency and effectiveness of an audit, resulting in reduced audit quality. According to Ishak and Sholehah (2022), time constraints and auditor motivation have a favorable and significant effect on audit quality. Amaliyah, (2015) stated that time pressure makes an auditor stop one or several audit procedures. Shintya, Nuryatno, and Oktaviani (2016) asserted that competence, independence, and time budget pressure influence audit quality. Ningsih and Yaniartha (2013) contradicted the preceding research; they discovered that time budget constraints do not have a direct effect on audit quality. Current literature (Broberg et al. 2017) suggests that time pressure increases the risk of errors and reduces audit quality. They also studied the specific context of Sweden, examining how time budget pressures affect audit quality and found that auditors who feel significant time constraints are more likely to underreport the time spent on audit tasks, which correlates with lower audit quality.

Hypothesis 1: There is no correlation between time constraints and audit quality.

Client pressure may result when there is a disagreement in some areas of financial reporting testing between the auditor and the management of the company. Management wants to pressure the auditor to report a good financial health of the company. This will be suitable for the company but it will be a violation of auditing standards. According to Saputra, Sujana, & Werastuti, (2015), the circumstance will lead auditors to run into an ethical dilemma, but the management pressure is heeded to by the auditor, the auditor will be violating code of conduct and professional standards, but if the auditor rejects the pressure from the management, he stands to lose the assignment as the client can stop it. Muslim, et al. (2020) results showed that client pressure had a positive and significant effect on audit quality. The client is pressured when the auditor and the client disagree with some aspects of the results of the financial report testing.

Hypothesis 2: There is no correlation between client pressure and audit quality.

1.3 The significance of the Study

This study is significant for several reasons. The findings of this study will help audit firms, regulatory bodies, and stakeholders develop policies that mitigate these pressures. By understanding how time constraints and client pressure affect auditors' opinions, this study can enhance the overall credibility and reliability of financial audits. Furthermore, this research could lead to better audit scheduling and client relationship management, ensuring that audit independence is preserved.

2. Review of Related Literature

2.1 Conceptual Framework

2.1.1 Time Constraint

Time constraints arise when auditors are expected to complete their work within tight deadlines, often during high-demand periods, such as the end of fiscal year or quarterly reporting periods. These deadlines, whether imposed by regulatory requirements, client demands, or firm schedules, can limit auditors’ time to conduct thorough examinations of financial records. As a result, auditors may resort to less comprehensive audit techniques, increasing the risk of errors or missed red flags in financial reporting. Time pressure is defined as the extent to which unreasonable deadlines and time demands are imposed (Larson, 2004). Time pressure, as stated by the 1978 US Commission on Auditors Responsibilities, is one of the biggest concerns that auditors have to endure in fulfilling their tasks. Amaliyah (2015) stated that time pressure makes an auditor stop one or several audit procedures and dare to issue an opinion before all the required audit procedures have been completed. Although time pressure is seen as being able to reduce performance, if the time allocation is done correctly, it functions as a control mechanism and an indicator of success for the performance of auditors and public accounting firms (Setiawan et al., 2011). Rikarbo, (2012) suggested that auditors who face time pressure can respond in two ways: working harder or being more efficient in using time. Time pressure is a growing concern, especially as audit tasks become more complex because of expanding regulatory demands and the use of advanced accounting techniques. Time pressure has two dimensions: time budget pressure and deadline pressure.

2.1.2 Client Pressure

Auditors, particularly those from smaller firms or those heavily dependent on large clients, may find themselves in a conflict of interest. This pressure can lead auditors to compromise their independence, potentially issuing a favorable opinion even when there are legitimate concerns about a company's financial reporting practices (Svanstrom, 2019). Theories related to client pressure suggest that auditors may face various forms of coercion from client management, such as threats of dismissal, loss of future business opportunities, or damage to their professional reputation, which can undermine their ability to exercise (Onulaka et al., 2019). When client management emphasizes that the auditors need to accept the client's aggressive accounting in order for the client's business activities to be successful and to continue as the auditor, then the auditors' ability to see themselves as an independent professional is challenged, violating motivated reasoning's reasonableness constraint. Client pressure refers to the influence exerted by clients on auditors to issue favorable reports. This can manifest in subtle or overt ways, such as the threat of losing future business, the promise of bonuses or additional contracts, or the implicit expectation that a positive opinion will be given to maintain a good working relationship. Client pressure has long been recognized as a threat to auditor independence, but in recent years, the problem has become more pronounced as companies demand faster audit turnarounds and expect auditors to accommodate their needs. Client pressure can be demonstrated in various ways, such as economic pressure, personal relationships, or direct influence over the audit process. Economic pressure is a significant factor, especially when auditors rely heavily on a large client for a large percentage of their revenue. Svanstrom (2019) elucidates that research has indicated that auditors who work for clients that are high-fee-paying are more likely to issue unqualified audit opinions, even in the midst of concerns about financial reporting accuracy. The auditor's economic dependence on such a high-fee-paying client can form a conflict of interest since the auditor may possibly feel inclined to avoid confrontations that may result from the audit findings or adopt an approach that is more lenient in his assessments. Client-auditor relationship is another key factor in client pressure, especially in long-term engagements. When auditors continue working with a particular client for several years, a close relationship is developed with the client management, which can lead to a decrease in professional skepticism. A longer auditor-client tenures are related to lower audit quality because familiarity is increased and objectivity is reduced. Another factor that is key in client pressure is the direct influence of the audit process. Client pressure is problematic when auditors' clients are experiencing financial difficulties or are confronted with regulatory scrutiny. In such cases, the client may apply pressure directly or indirectly on auditors to give a clean report so that investors' confidence is maintained, regulatory penalties are avoided, or financing is secured. The collapse of numerous high-profile companies like WorldCom and Enron showed the degree to which client pressure can lead to misleading audit reports, with consequences that are disastrous for stakeholders.

In militating against client pressure, the regulatory environment also plays a role. The importance of auditor independence has been emphasized by the International Auditing and Assurance Standards Board (IAASB) and the Public Company Accounting Oversight Board (PCAOB) by issuing frameworks and guidelines to safeguard against client pressure. However, despite these regulations, auditors still report instances in which client influence have affected their processes of decision-making (Lennox & Li, 2020). Strengthening enforcement mechanisms and encouraging rotation of audit firms are some strategies proposed to mitigate the effects of client pressure on audit quality.

2.1.3 Audit Quality

Various organizational stakeholders such as auditors, investors and regulators have different views as to what constitutes audit quality (Ogoun & Perelayefa, 2020). DeAngelo (1981) defined audit quality as the market-assessed and combined probability that the auditor will find a violation in the client's accounting system and report the violation. Jackson, Moldrich, and Roebuck (2007) posited that true audit quality is when the audit does not result in a type I error (a failing company being given an unqualified report) or a type II error (a non-failing company being given a qualified report). Audit quality refers to the level of assurance that the auditor gives to the users of the financial statements, reflecting the excellence of the audit process itself (Oladejo et al., 2020). Arens, Elder, Beasley, and Fielder (2011) also saw the quality of the audit as how well an audit detects and reports material misstatements in financial statements. The detection aspects are a reflection of auditor competence, while reporting is a reflection of ethics or auditor integrity, particularly independence. Audit quality is a valuable strategic instrument for gaining a competitive edge in the service industry. It serves as a method to enhance market share, increase profitability, and increase customer happiness and loyalty (Nyamweya & Osieko, 2022). Audit quality ensures that auditors do not experience a conflict of interest by providing non-audit services. Audit quality involves a simple dichotomy of audit failure and no audit failure, which depends on the professional expertise of the auditor completing the financial reports (Mvunabandi & Maama, 2023). It is a valuable strategic instrument for attaining a competitive edge in the service industry. It serves as a method to enhance market share, increase profitability, and increase customer happiness and loyalty (Nyamweya & Osieko, 2022).

2.2 Underpinning Theories of the Study

2.2.1: Agency Theory

This theory was postulated by Jensen and Meckling (1976). The focus of this theory is on the relationship between owners or shareholders (principals) and managers or auditors (agents). In this context, the principals (shareholders) hire the agents (auditors) to ensure that the managers (agents) report accurately on the company's financial health. The agency theory posits that agents are self-interested and can act in such a way that they derive personal benefit at the expense of the principals except that there is oversight. The agency theory suggests that under conditions in which agents (auditors) are influenced by external pressures, they may fail to effectively fulfill their monitoring role, which can lead to adverse outcomes for the principals (investors).

Agency theory is relevant in explaining how client pressure can create conflicts of interest for auditors. If an auditor depends on the client for future work or revenue, he/she may be less motivated to issue an unfavorable audit opinion, thereby compromising the quality of the audit. This theory also helps frame time constraints as a limitation in the audit process that affects the auditor's ability to perform thorough assessments, which can lead to inaccuracies in the audit report.

2.2.2 Time-Pressure Theory

Postulated by Kelly and McGrath (1985). Time-Pressure Theory examines how individuals make decisions under time constraints. According to Kelly and McGrath, when individuals are under time pressure, they tend to narrow their focus and prioritize speed over accuracy. This can lead to rushed decisions, shortcuts, and failure to consider all relevant information in the decision-making process. In auditing, time pressure often leads auditors to reduce the scope of their procedures, rely more heavily on assumptions, and overlook minor discrepancies that could lead to significant misstatements. The theory suggests that under time pressure, auditors may focus on completing the audit within the deadline rather than ensuring the quality and thoroughness of the audit.

Time-Pressure Theory is directly relevant to the study of how time constraints affect audit quality and auditors' opinions. This theory provides a framework for understanding how time-limited environments negatively impact auditors' decision-making processes, which can result in less reliable audit opinions. This is particularly relevant in peak audit periods when auditors are expected to meet tight deadlines.

2.2.3 Role Theory

Postulated by Katz and Kahn (1966). Role theory posits that individuals behave according to the expectations set by their roles. In the context of auditing, auditors play a professional role that demands independence, objectivity, and skepticism. However, this role can be challenged when auditors are subject to conflicting demands, such as client pressure or the need to meet tight deadlines. Role theory suggests that when role conflict arises, individuals prioritize one role over another, often at the expense of their professional obligations.

Role theory is relevant for understanding how client pressure and time constraints create conflicts for auditors. For example, the expectation that a clean audit report will be delivered in a timely manner may conflict with the auditor's professional responsibility to provide an accurate and unbiased assessment. Role theory can help explain why auditors, when faced with these pressures, may deviate from their professional duties and issue opinions that are less than fully independent.

Empirical Review

Alsaeedi, Sarhan, and Dakhel (2024) used the questionnaire and descriptive analysis to discover the impact of auditor independence on audit quality and used auditor ethics as moderator variable. The hypothesis was tested using SmartPLS and SPSS. The findings indicate that auditor independence has a beneficial effect on audit quality. In addition, auditor ethics serves as a moderator in the correlation between auditor independence and audit quality. Anwar (2024) analyzed the effect of audit tenure and client pressure on auditor independence. The study attempts to identify the role of auditor commitment as a moderating variable. This study found that professional commitment performs as a moderator variable, where the relationship between audit tenure and auditor independence is strengthened professional commitment and between client pressure and auditor independence. This implies that auditors should balance their long-term relationships with clients and their independence through solid professional commitment. Agusiady, Ismail and Avianty (2024) focused on 41 public accounting firms in Bandung to investigate, among others, the effects of time budget pressure on audit quality during the COVID-19 pandemic. The research discloses that audit situations during the COVID-19 pandemic were a variable linking the independent variables and audit quality. The Calabrese (2023) study investigated whether time pressure on audits increases the cost of professional audit services. According to the study, between 2003 and 2006, deadlines for filing were reduced for as large accelerated filers as well as accelerated filers by 30 and 15 days, respectively, based on SEC's accelerated filing regulation. Time-pressure engagements were recognized as those whose audit report dates fell after the new date, that is, the year preceding the implementation. Among other results, additional analyses of documents showed decreases to audit quality on time-pressure-accelerated filers but maintained quality of audit on time-pressure as large accelerated filers. A quantitative research correlational study by McClam (2023) aimed at determining time budget pressure on auditors and whether audit quality was affected by the impact. Active external auditors who are registered and have a certified public accounting (CPA) license employed by CPA firms with at least a bachelor's degree in accounting and a minimum of one year accounting experience in auditing financial statements. The study concluded that time budget pressure has a negative effect on auditors and negatively impacts audit quality. Mvunabandi and Maama (2023) aimed to investigate the impact of ethics on audit quality using firms in sub-Saharan African. Using regression analysis, the results demonstrated that ethical values have a negative and insignificant impact audit quality, whereas auditors' tenure has a positive impact. Ishak and Sholehah (2022) empirically investigated how time constraints, audit fees, and auditor motivation affect audit quality. The study applied census sampling to select 50 independent auditors working for the Representative Office of the Financial and Development Supervisory Agency (BPKP) in South Sulawesi Province. Multiple regression analysis was used for the questionnaire data. The findings indicate that time constraints and auditor motivation have a significant effect on audit quality, whereas audit fees have a detrimental effect on audit quality. Aswar, Akbar, Wiguna, and Hariyani (2021) asserted that there are many problems related to audit quality and that they are often associated with audit failures. In their empirical evidence on data collected from 57 questionnaires from government internal auditors for a minimum of two years from the Principal Inspectorate of Indonesia's Supreme Audit Institution. Adopting a quantitative approach and purposive sampling, used the Structural Equation Modeling (SEM) was used for data analysis. Competence and motivation have a significant and positive effect, whereas independence does not affect audit quality. Ogoun and Perelayefa (2020) specifically examined corporate governance role in the determination of firms audit quality. They examined 71 non-financial firms from 2008 to 2015 were examined. board independence was found to be negatively related to audit quality. Muslim et al. (2020) examined the effect of client pressure and audit tenure on audit quality, with auditor independence as a moderating variable, in a public accounting firm (KAP) in Makassar. Data were obtained from each willing KAP in Makassar. The results show that client pressure has a positive and significant effect on audit quality; but audit tenure has a negative and significant effect on audit quality. Finally, auditor independence moderates the effects. Yakubu and Williams (2020) opined that the independence of auditor independence and audit report quality have been a growing concern to institutional investors, stakeholders and regulators resulting from various accounting scandals, which have undermined auditors' professionalism. The conclusion of the study is that an auditor who is completely independent in performing audit engagement and who strongly resists fees pressure will improve audit quality. AL-Qatamin (2020) conducted an empirical study intended to examine the impact of time pressure on audit quality using Jordan. The results of the research showed that the selected respondents accepted that time pressure influences premature sign-offs of an audit process. Aliu, Okpanachi and Mohammed (2018) examined the effect of auditor's independence on audit quality using listed oil and gas companies in Nigeria as the population for a 10-year period (2007 to 2016). Nine (9) companies were sampled. Using secondary data sourced from sampled companies audited annual financial statements, analysis was made using panel data were analyzed using descriptive statistics, correlation matrix, and binary logit regression. Findings showed a significant positive relationship between auditor's independence and audit quality, while the control variable of company size and leverage showed a positive and negative relationship with audit quality, respectively. Czerney et al. (2018) explored the effect on audit quality of concentrated public company financial statement filing deadlines in audit offices. From the multiple proxies used for audit quality, the results showed an association that is significantly negative between an audit office's client deadline concentration and audit quality. Ettredge, Fuerherm, Guo, and Chan (2017) empirical investigation to find out if auditors' independence during December 2007 to June 2009 was compromised as a result of client audit fee pressure. They found that auditors were unlikely to issue first-time going concern (GC) opinions in 2008 to clients that employ the fee pressure, but the same result was not found in other years, including various years before and after 2008, the central recession year (i.e. 2005–2007, 2009–2011). The results suggest the possibility of weakened auditors' independence due to the stringent economic environment in which clients exerted audit fee pressure, although the effect was limited to 2008.

3. Methodology

The research design was a cross-sectional survey. The study population was auditors in Nigeria. The purposive sampling technique was used, and 200 auditors were used as the sample size. The inferential method was used to analyze the data collected from the respondents via the questionnaire, which was the instrument for data collection.

4. Data Presentation

Variable	Measurement	No.	%
Questionnaires	Distributed	200	100
	Retrieved	200	100
	Not Retrieved	0	0
Gender	Male	149	74.5
	Female	51	25.5
Position	Audit Partner	139	69.5
	Others	61	30.5
Age	< 35	17	8.5
	35–45	79	39.5
	46-55	72	36
	> 55	32	16
Length of Work/Experience	< 10	15	7.5
	10-20	46	23
	21-30	81	40.5
	> 30	58	29
Education	HND/BSc, and below	61	30.5
	MSc/MBA	84	42
	PhD	55	27.5

The study distributed 200 questionnaires and all were retrieved, indicating that 100% of the questionnaires distributed were retrieved. A total of 149 respondents were males, while 51 were females, representing 74.5% and 25.5% of the respondents, respectively. Again, 69.5% (139) of the respondents were audit partners, while 30.5% (61) were not audit partners but served in various positions in an audit firm. In addition, 17 (8.5%), 79 (39.5%), 72(36%), and 32 (16%) of the respondents indicated that their age was less than 35, 35 to 45, 46 to 55, and above 55 years, respectively. Furthermore, 15 (7.5%) respondents had a length of work/experience below 10 years, 46 (23%) had a length of work/experience between 10 and 20 years, 81 (40.5%) had a length of work/experience, and 58 (29%) had a length of work/experience above 30 years. Finally, respondents who have HND/BSc and below educational qualification are 61 (30.5%), MSc/MBA are 84 (42%) while PhD are 55 (27.6%).

5. Hypothesis Testing

Hypothesis 1: There is no correlation between time constraints and audit quality.

Correlations

		Time Constraint	Audit Quality
Time Constraint	Pearson Correlation	1	-.367**
	Sig. (2-tailed)		.000
	N	200	200
Audit Quality	Pearson Correlation	-.367**	1
	Sig. (2-tailed)	.000	
	N	200	200

**. Correlation is significant at the 0.01 level (2-tailed).

From the result of the test of hypothesis one above, the correlation value and the significant values of -0.367 and 0.000 indicate the existence of a negative significant correlation between time constraints and audit quality. The interpretation is that when the time constraint becomes tighter, that is, it increases, the quality of the audit will decrease. The reason is that the auditor has a limited time to execute the audit; as a result, some issues that require deeper investigation and further probing may be ignored to meet up with the time.

Hypothesis 2: There is no correlation between client pressure and audit quality.

Correlations

		Client Pressure	Audit Quality
Client Pressure	Pearson Correlation	1	-.529**
	Sig. (2-tailed)		.000
	N	200	200
Audit Quality	Pearson Correlation	-.529**	1
	Sig. (2-tailed)	.000	
	N	200	200

**. Correlation is significant at the 0.01 level (2-tailed).

From the result of the test of hypothesis two, the correlation showed a negative value of -0.529 and significant value of 0.000. The 0.000 probability value indicates a significant correlation between client pressure and audit quality, whereas the 0.529 correlation value indicates a negative correlation between the two variables. Putting the two values together, the interpretation is that client pressure has a significant negative correlation with audit quality. Therefore, when client pressure increases, the quality of the audit is affected because the quality of the audit is reduced. This is because the client wants to show a financial statement and an audit report that shows the company's financial health. As a result, the auditor may ignore the code of conduct professional regulations to satisfy the client.

6. Summary, Conclusion and Recommendations

This study examined the correlation between the independent variables (time constraint and client pressure) and audit quality. The results revealed a significant negative correlation between the variables of the study.

In hypothesis one, the result showed a significant negative correlation between time constraints and audit quality. That is, the variables move n in the opposite direction, meaning that the more the time constraint, the less the audit quality, and vice versa. The result agrees with the results of McClam (2023) and Czerney, Jang and Omer (2018) but disagrees with the study of Ishak and Sholehah (2022)

In hypothesis 2, the result also indicates a significant negative correlation between clint pressure and audit quality. The negative signifies that when client pressure increases, there will be a reduction in audit quality. This result disagrees with the result of Muslim et al. (2020).

In conclusion, the study concluded that the correlation between the independent variables (time constraint and clint pressure) had a significant negative correlation with the dependent variable (audit quality). It should be noted that when an auditor is independent and has a lot of experience, the auditor may be able to manage the time constraint and the client pressure effectively in such a way that the time constraint and client pressure will not affect the audit quality.

Based on the results of the study, the following recommendations are made to mitigate the negative correlation.

i. When faced with time constraints, the auditor should prioritize tasks and focus on high-risk areas to ensure that critical audit procedures are completed within the time allotted.

ii. The use of efficient audit tools as well as technology for process streamlining, manual effort reduction and improving productivity.
iii. Auditors should Maintain professional skepticism, as well as independence in order to avoid compromise.
iv. Audit committee involvement should be employed to provide an extra layer of support and oversight in client pressure management.

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