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The Relationships between Quality of Financial Reporting and Audit Quality: Mediating Role of Time pressure

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Abstract: Background and Aim: The aim of this study was to explore the relationships between quality of financial reporting and audit quality with considering the mediating role of time pressure.
Methods: The current study is classified as applied research due to its purpose of developing practical knowledge in a specific field. The research methodology is descriptive, and the data type is quantitative. Furthermore, the data collection method indicates that this research falls under the survey type. The target population consists of individuals employed in the accounting sector, such as financial managers, accounting supervisors, and experts from private companies and those listed on the Tehran Stock Exchange in 2022. Standard questionnaires were used to collect data. Pearson correlation test and the structural equation modeling were used for data analysis.
Results: Results reveled that quality of financial reporting significantly affected audit quality. Moreover, quality of financial reporting significantly affected time pressure. Furthermore, time pressure affected audit quality. Finally, time pressure has significantly mediated the relationship between quality of financial reporting and audit quality. Results of model fit are indicated that the research model has good fit.
Conclusion: The findings of the study are enlightening, showing that time budget pressure has a significant impact on audit quality, highlighting the importance of managing time constraints for reliable audit outcomes.

Keywords: Quality, Financial Reporting, Audit Quality, Time Pressure

Introduction

The growth and escalating intricacy of businesses have made it imperative to have processes in place that furnish the necessary information for decision-making (Balkaran, 2008; Braun, 2000; Koswara, Kustiani, & Harmono, 2023). The expanding necessity for auditing within the financial information transmission process is aligned with this trend. Notably, the significance of having confidence in the audit report, along with the substantial impact of the audit report's quality on users' decision-making processes, has sparked a heightened public interest in broader oversight of auditors' activities (Dimitrova & Sorova, 2016; Harber, & Marx, 2020; Jan, 2018; Mubako & O'Donnell, 2018). The Sarbanes-Oxley Act of the United States (enacted in 2002), the recent regulations of the European Accounting Federation, and the establishment of the "Supervisory Board of Public Joint Stock Companies" in the United States all address this same concern (Noviyanti, 2008; Iskandar et al. 2022; Kiymaz, 2020; Rezaee, 2010). In Iran, the monitoring of auditors' work quality has been enhanced through the formation of various committees and the implementation of diverse regulations, including the executive regulation of corporate governance, which mandates that the auditor provide an assessment (Ghani, et al. 2019; Marzuki et al. 2017; Shambayati & Shahrazi, 2023). Conversely, according to agency theory, managers are motivated to seek personal benefits, like rewards and a positive reputation, by inflating the company's profits (Atmaja & Sukartha, 2021; Hogan, et al. 2008; Said, & Munandar, 2018). This behavior can compromise the accuracy of financial reports, leading to a misrepresentation of the company's true financial position. Consequently, shareholders turn to independent auditors to oversee and evaluate management practices. By conducting a thorough audit, shareholder apprehensions about the integrity of financial reports, stemming from the misalignment of interests between shareholders and managers, can be alleviated (Agustina et al. 2021; Humpherys et al. 2011; Kawisana & Yudiastra, 2022).

Nowadays, financial reporting quality has captured the interest of numerous researchers globally as the effectiveness of various market groups' economic decisions relies on it (Fitrawati & Maryani, 2017). Accurate financial information has always served as a cornerstone of financial markets; ensuring resources are allocated efficiently through the proper dissemination of information, ultimately leading to economic progress and enhancement of social welfare. Financial reports stand as crucial sources of information, aiming to furnish the essential data for economic decisions and catering to a significant portion of the capital market's information requirements (Djaddang & Lysandra, 2022; Masten, 2001; Kusumawati, & Syamsuddin, 2018). Regrettably, the late 20th and early 21st centuries witnessed the collapse of major corporations like Enron, Adelphi, Cisco, Liucent, and Xerox, plunging the financial reporting system into turmoil. The downfall of these companies shifted the blame towards accounting and financial reporting, labeling many of these incidents as accounting scandals; however, this was not the end but rather the beginning of a series of crises that eroded public trust in the financial reporting system due to its tarnished credibility. The global business community has endured the repercussions of costly ethical failures in financial reporting (Alzeban, 2019; Ghozali, 2001; Shambayati & Shambayati, 2024; Pawitra, & Suhartini, 2019; Rezaei Pitenoei, & Abdollahi, 2019). Breaching ethical standards has resulted in significant scandals for companies, leading to a loss of trust within the business realm. The accounting profession no longer exudes the reliability and integrity it once did, now grappling with an ethical dilemma that has compromised its trustworthiness and credibility (Amlayasa & Riasning, 2022; Ikbal et al. 2020).

The significance of identifying the factors influencing the ethical beliefs of accountants in financial reporting is crucial (Dzikrullah, et al. 2020; Fabiianska, et al. 2021; Lee et al. 2016; Shambayat, 2022, 2024). To date, there has been no research conducted in Iran that specifically examines the impact of perceived ethical pressure on ethical beliefs in financial reporting. This study aims to provide a model that elucidates the factors that influence ethical beliefs in financial reporting (Popova, 2013; Glover & Prawitt, 2014; Jaya, Irene, & Choirul, 2016). It seeks to explore how fraudulent financial reporting, efficient profit management, and opportunistic behavior are influenced by the situational factor of ethical pressure perceived by accountants. The primary objectives of this research are to enhance the theoretical framework of behavioral research in financial reporting and to analyze the impact of perceived moral pressure on accountants' ethical beliefs, consequently affecting fraudulent financial reporting and opportunistic profit management (Apriliana & Agustina, 2017; Rezaei Pitenoei, Safari Gerayli & Abdollahi, 2021; Nolder, & Kadous, 2018). The article further elaborates on the theoretical foundations, methodology, and research findings. Hence, the aim of this study was to explore the relationships between quality of financial reporting and audit quality with considering the mediating role of time pressure.

Methods

The current study is classified as applied research due to its purpose of developing practical knowledge in a specific field. The research methodology is descriptive, and the data type is quantitative. Furthermore, the data collection method indicates that this research falls under the survey type. The target population consists of individuals employed in the accounting sector, such as financial managers, accounting supervisors, and experts from private companies and those listed on the Tehran Stock Exchange in 2022. The sample size in PLS is determined by multiplying ten times the highest index of a structure among the measurement models or the strongest relationships in the structural section (Dimitrova & Sorova, 2016; Harber, & Marx, 2020; Jan, 2018; Mubako & O'Donnell, 2018). Since the focus of this study is primarily on moral beliefs, a minimum of 60 participants (6 x 10) was required for the 6 questions posed. To achieve this, 465 questionnaires were randomly distributed within the statistical community, resulting in 221 returned questionnaires, out of which 201 were deemed suitable for analysis.

In this research, in order to explain the theoretical foundations and collect the background of the research, library texts were used. A questionnaire tool was used to collect the required data. The first part of the questionnaire includes questions related to demographic information, including gender, age, educational qualification, work experience, job title and place of service. The second to fifth sections contain specialized questions related to the research variables including: perceived moral pressure, ethical beliefs of accountants, profit efficient and opportunistic management, and fraudulent financial reporting for important and minor amounts. In the second part, the perceived moral pressure variable is designed to measure the participants' understanding of moral pressure. To measure this variable, a questionnaire designed. The questions of the questionnaire include three questions in the form of answer packages and to answer the questions on a Likert scale with 5 options from 1 "mostly" to 5 "Never" was used. In order to avoid bias in answering, in the third section, the variable of ethical beliefs was proposed to measure ethical behavior in organizational environments This variable was used from the questionnaire designed. The questionnaire contains six questions in the form of a 5-point Likert scale, where 1 indicates "completely agree" to 5 indicates "completely disagree". In the fourth section, the variables of fraudulent financial reporting for significant amounts and fraudulent financial reporting for insignificant amounts to measure people's tendency to fraudulent financial reporting for significant and insignificant amounts (with a choice in the range of 0% to 100%) of the scenario of fraudulent financial reporting (William) is used; and the fifth section, questions related to the variables of efficient profit management and opportunistic profit management are designed to measure people's desire for efficient and opportunistic profit management. To measure these two variables, the profit management questionnaire was used. The questions of the questionnaire include 3 questions of efficient profit management and 3 questions of opportunistic profit management, which were presented in the form of text and then the questions were asked. In both questions related to profitable and opportunistic management, the options were rated on a 7-point Likert scale from 1 "not at all" to 7 "completely".

After gathering and summarizing the data, the information was analyzed utilizing SPSS, Lisrel, and PLS software. Descriptive indices and inferential statistics were employed for this purpose. The collected data were initially described using descriptive statistical indicators. Subsequently, Lisrel software was utilized to establish a suitable measurement model through factor analysis testing to confirm the validity and reliability of the research variables. Composite reliability (CR) was utilized to assess the reliability of the research instrument, while content validity was measured using the Delphi method. Convergent validity was assessed using the confirmational factor analysis method based on factor loading and average variance extracted (AVE) criteria. Furthermore, structural equations were employed with PLS software to test the causal relationships between research hypotheses. Structural equation modeling allows for the simultaneous examination of relationships between independent and dependent variables. T-values were used to confirm or reject hypotheses, with values greater than 1.96 or less than -1.96 indicating confirmation at a 95% confidence level. Fit indices such as NFI, NNFI, CFI, and RMSEA were used to evaluate the fit of the research model.

Results

Descriptive data are presented in Table 1. Descriptive results show that in general the level of quality of financial reporting is higher than the average. However, audit quality and time pressure were at medium level. The results of Kolmogorov-Smirnov tests revealed that all variables were normally distributed (all $P>0.05$). Results of Independent t tests showed that there were no significant differences between men and women in all variables of the study.

Table 1. Descriptive Data

	quality of financial reporting	audit quality	time pressure
Mean	2.98	25.75	41.08
SD	1.06	6.99	11.71

Bivariate relationships between quality of financial reporting with audit quality and time pressure are demonstrated in Table 2. Results revealed significant direct relationship between quality of financial reporting and audit quality ($P<0.001$). Moreover, quality of financial reporting was directly and significantly associated with time pressure ($P<0.001$). Finally, time pressure was directly and significantly associated with audit quality ($P<0.001$).

Table 2. Results of Bivariate Relationships between Variables

	1	2	3
1. quality of financial reporting	-		
2. audit quality	r=0.467 P<0.001	-	
3. time pressure	r=0.325 P<0.001	r=0.419 P<0.001	-

Table 3 and Figure 1 show the results of structural equation modelling. Results reveled that quality of financial reporting significantly affected audit quality (T=4.547). Moreover, quality of financial reporting significantly affected time pressure (T=3.369). Furthermore, time pressure affected audit quality (T=4.217). Finally, time pressure has significantly mediated the relationship between quality of financial reporting and audit quality (P<0.001). Results of model fit are presented in Table 4 and indicated that the research model has good fit.

Table 3. Results of Structural Equation Modelling

	Path	β	T-value
1	quality of financial reporting => audit quality	0.449	4.547
2	quality of financial reporting => time pressure	0.356	3.369
3	time pressure => audit quality	0.438	4.217
		Z	P-value
4	quality of financial reporting => time pressure => audit quality	5.174	P<0.001

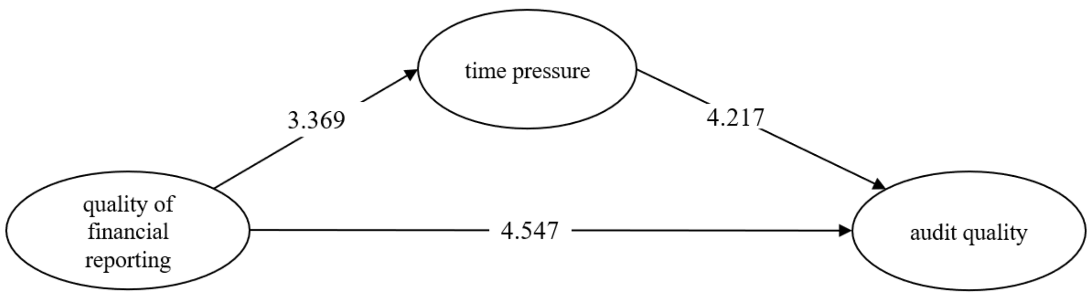

Figure 1. Structural Equation Modelling in the form of T-Values

Table 4. Results of Model Fit

Index	Optimal Range	Obtained Value	Conclusion
RMSEA	< 0.08	0.07	Good fit
X^2 / df	< 3	2.95	Good fit
RMR	Closer to 0	0.03	Good fit
NFI	> 0.9	0.96	Good fit
CFI	> 0.9	0.96	Good fit

Discussion

The aim of this study was to explore the relationships between quality of financial reporting and audit quality with considering the mediating role of time pressure. Results reveled that quality of financial reporting significantly affected audit quality. Moreover, quality of financial reporting significantly affected time pressure. Furthermore, time pressure affected audit quality. Finally, time pressure has significantly mediated the relationship between quality of financial reporting and audit quality. The influence of time pressure on work stress, turnover intention, and audit quality reduction behavior is significant. Time pressure, which is the pressure to meet audit time targets, hinders the efficiency and effectiveness of audits, leading to increased stress levels among auditors (Dzikrullah, et al. 2020; Shambayat, 2022, 2024). This elevated stress level, in turn, contributes to a decline in audit quality as it impairs auditor performance, effectiveness, and ability to detect material misstatements. Additionally, high work-family conflict and role ambiguity also play a role in exacerbating work stress, turnover intention, and audit quality reduction behavior. These results align with existing theories that suggest individuals experiencing role ambiguity are more likely to suffer from reduced physical and psychological health, anxiety, and decreased work effectiveness compared to their counterparts.

The findings regarding the impact of time pressure on audit quality reduction behavior due to work stress align with the expectancy theory, which explains how individuals' beliefs about their ability to perform work in line with expected outcomes and within a specified timeframe (Agustina et al. 2021; Humpherys et al. 2011; Kawisana & Yudiastra, 2022). However, if the set time target does not match the workload, it can lead to failure in achieving the expected objectives. In essence, the time pressure experienced by auditors can lead to work stress, prompting them to engage in audit quality reduction behavior to meet the expected objectives. The discovery of the effect of role ambiguity on audit quality reduction behavior through work stress also supports role theory, indicating that role ambiguity is associated with negative work outcomes such as decreased work achievement, increased work stress, and high turnover intention. According to role theory, individuals become dissatisfied and their performance suffers when expected behavior is inconsistent with their own expectations. When faced with role ambiguity, auditors may become inefficient and misguided in their role, leading to high work stress and prompting actions that impact audit quality reduction.

According to the conducted research, it has been determined that time budget pressure has a notable impact on audit quality. Additionally, audit fees were found to have no significant effect on audit quality. Lastly, auditor independence was identified as a crucial factor influencing audit quality. The study sheds light on the complex relationship between time budget pressure, audit fees, auditor independence, and audit quality specifically within the realm of foreign-affiliated Public Accounting Firms in DKI Jakarta. These results not only enhance our comprehension of the elements that shape audit quality but also emphasize the vital role of effectively managing time constraints and upholding auditor independence to safeguard the credibility and dependability of audit outcomes (Alzeban, 2019; Ghozali, 2001; Shambayati & Shambayati, 2024; Pawitra, & Suhartini, 2019; Rezaei Pitenoei, & Abdollahi, 2019).

The main aim of this research was to examine how time budget pressure, audit fees, and auditor independence affect the quality of audits. The study involved 92 auditors from Foreign Affiliated Public Accounting Firms in Jakarta, who participated in a structured questionnaire-based approach. The questionnaire consisted of 27 questions, all rigorously evaluated for validity and reliability to ensure robust and accurate data collection. Data analysis was carried out using SPSS version 25, a well-known statistical tool for research. The findings of the study are enlightening, showing that time budget pressure has a significant impact on audit quality, highlighting the importance of managing time constraints for reliable audit outcomes (Noviyanti, 2008; Iskandar et al. 2022; Kiymaz, 2020; Rezaee, 2010). On the other hand, audit fees were found to have no substantial influence on audit quality, emphasizing the need for a balance between fees and auditor independence to maintain audit fidelity. Notably, auditor independence was identified as a critical factor, significantly affecting audit quality, with a higher degree of independence among auditors corresponding to superior audit quality.

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