



The Role of Work Flexibility in Moderating the Effect of Time Budget Pressure on the Dysfunctional Audit Behavior of Generation Z Auditors

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ABSTRACT

This study examines whether work flexibility directly reduces dysfunctional audit behavior and buffers the association between time budget pressure and such behavior among Generation Z auditors in Indonesian public accounting firms. A cross-sectional online survey yielded 60 valid responses from auditors born in 1997–2005 with at least one year of experience. Hierarchical moderated regression was estimated using heteroskedasticity-consistent HC3 standard errors. Time budget pressure showed a positive but nonsignificant coefficient, while work flexibility was also positive and nonsignificant. The interaction coefficient was negative but nonsignificant. Therefore, none of the three hypotheses was supported. The findings suggest that flexibility alone cannot substitute for realistic time budgets, ethical supervision, and effective audit quality controls.

INTRODUCTION

Audit quality depends not only on technical standards but also on the conditions under which auditors plan, perform, document, and review their work. When audited financial statements are subsequently associated with material irregularities, public confidence may extend beyond the reporting entity to the audit process itself. The Indonesian Supreme Audit Institution reported alleged criminal irregularities in the financial management of PT Indofarma Tbk. and its subsidiaries for 2020–2023, while the Association of Certified Fraud Examiners reported that financial statement fraud, although relatively infrequent, produces the highest median loss among occupational fraud categories (Association of Certified Fraud Examiners, 2024; Badan Pemeriksa Keuangan Republik Indonesia, 2024). These conditions reinforce the importance of audit procedures that respond adequately to risks of misstatement and fraud.

One threat to audit quality is dysfunctional audit behavior (DAB), defined in this study as auditors' acceptance of practices that deviate from required procedures and may impair audit quality. The construct includes premature sign-off, in which audit steps are terminated or documented as completed without sufficient work, and underreporting of chargeable time, in which actual working hours are not fully recorded (Donnelly et al., 2003; Johari et al., 2022; Nehme et al., 2022). These behaviors can distort engagement planning, weaken documentation, and create misleading information for future time budgets.

Time budget pressure (TBP) is frequently identified as a situational condition associated with quality-threatening behavior. Audit engagements are performed under deadlines, staffing constraints, client coordination requirements, and economic expectations. When allocated hours are perceived as insufficient, auditors may experience pressure to accelerate procedures or conceal overruns. Prior studies in Malaysia, the United Kingdom, and other audit settings have reported positive associations between time pressure and dysfunctional or audit-quality-threatening behavior (Johari et al., 2022; Liu et al., 2024; Nehme et al., 2022). However, such associations may depend on the ethical culture, supervisory controls, professional commitment, and resources available within each engagement environment.

Work flexibility is increasingly relevant in auditing because technology enables some tasks to be performed across different locations and schedules. Flexibility may provide auditors with control over working time, location, and pace, thereby supporting recovery and resource management. It may also be perceived as organizational support that encourages positive reciprocal behavior. Nevertheless, flexible work can generate coordination difficulties, blurred work boundaries, and intensified availability expectations (Kelliher & Anderson, 2010; Lorentzon et al., 2023). Consequently, flexibility may function as a resource only when it genuinely increases control and does not merely relocate or extend working hours.

The population context of this study is Generation Z auditors. These auditors increasingly occupy early-career positions that are directly involved in audit procedures and documentation. Global workforce evidence indicates that younger employees attach importance to development, well-being, and

sustainable workloads (Deloitte, 2026). Yet generational categories should not be used to assume uniform attitudes or vulnerability. In this study, Generation Z defines the population boundary – auditors born between 1997 and 2005 – rather than a fixed psychological profile.

The literature has extensively examined the relationship between time pressure and dysfunctional audit behavior, but evidence regarding work flexibility as a moderator of this relationship remains limited, particularly for Generation Z auditors in Indonesia. This study addresses that gap by integrating Conservation of Resources Theory (COR Theory) and Social Exchange Theory (SET). COR Theory explains how time pressure may deplete resources and how flexibility may preserve control and recovery. SET explains why organizational flexibility may elicit reciprocal commitment to professional behavior. The study therefore examines whether TBP increases DAB, whether work flexibility decreases DAB, and whether work flexibility weakens the positive relationship between TBP and DAB.

LITERATURE REVIEW

Conservation of Resources Theory

COR Theory proposes that individuals strive to obtain, retain, and protect valued resources, including time, energy, autonomy, and psychological well-being (Hobfoll, 1989, 2001). Stress arises when resources are threatened, lost, or insufficiently replenished. In audit engagements, TBP can be treated as a job demand that consumes time and cognitive capacity. If demands exceed available resources, an auditor may adopt resource-conserving responses, including procedural shortcuts. This reasoning is consistent with the Job Demands-Resources model, which explains how excessive demands can exhaust energy and contribute to adverse work outcomes (Demerouti et al., 2001).

Work flexibility can represent a resource when it increases control over schedules, work locations, and work pace. Such control may support recovery and permit auditors to allocate attention more effectively. However, flexibility is not inherently beneficial. Its protective function depends on whether it reduces demands, supports coordination, and preserves boundaries rather than increasing expectations of constant availability (Kelliher & Anderson, 2010; Mnif & Rebai, 2021).

Social Exchange Theory

SET views employment relationships as involving both economic and social exchanges. Employees who perceive that the organization values their contribution and cares about their well-being may reciprocate through commitment and constructive behavior (Blau, 1964; Eisenberger et al., 1986; Rhoades & Eisenberger, 2002). In audit firms, a credible flexibility policy may signal trust and organizational support. This signal could strengthen adherence to professional standards and reduce tolerance for dysfunctional practices. Nevertheless, reciprocal responses depend on consistency, fairness, usability, and whether the policy provides real benefits.

Time Budget Pressure and Dysfunctional Audit Behavior

TBP refers to an auditor's perception that the time allocated to complete an engagement is insufficient relative to the work required (DeZoort & Lord, 1997).

From a COR perspective, time constraints threaten resources and may encourage auditors to accelerate or omit procedures. Johari et al. (2022) found a positive effect of TBP on DAB among Malaysian auditors. Nehme et al. (2022) reported that time budget and deadline pressures were associated with premature sign-off and underreporting of time in the United Kingdom, while Liu et al. (2024) documented a positive relationship between TBP and audit-quality-threatening behavior. Based on this reasoning, the first hypothesis is formulated as follows.

H1: *Time budget pressure has a positive effect on dysfunctional audit behavior among Generation Z auditors.*

Work Flexibility and Dysfunctional Audit Behavior

Work flexibility reflects the discretion available to employees in determining when, where, and how work is completed (Hill et al., 2008). COR Theory suggests that flexibility may provide control and recovery opportunities, whereas SET suggests that it may signal organizational support. Mnif and Rebai (2021) found that flexibility could reduce the negative consequences of job stress and support the psychological well-being of accounting professionals. Accordingly, flexibility is expected to reduce auditors' acceptance of procedural and time-reporting deviations.

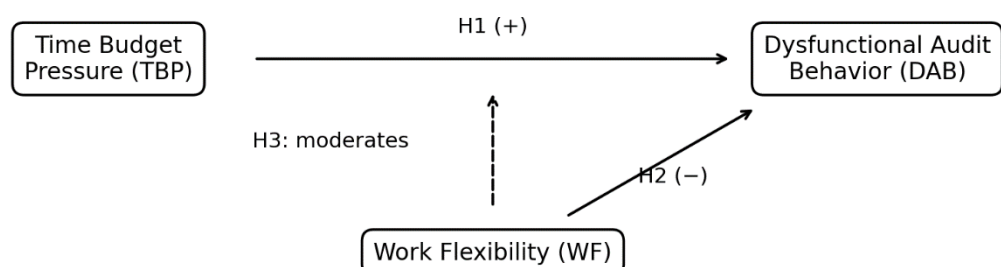
H2: *Work flexibility has a negative effect on dysfunctional audit behavior among Generation Z auditors.*

The Moderating Role of Work Flexibility

The central proposition is that work flexibility weakens the positive association between TBP and DAB. When flexibility provides meaningful control over time and location, auditors may preserve resources, recover from intense demands, and coordinate tasks without resorting to shortcuts. However, flexible work may also intensify work if it is accompanied by higher availability expectations (Kelliher & Anderson, 2010). The predicted buffering effect therefore assumes that perceived flexibility operates as an actual resource.

H3: *Work flexibility weakens the positive effect of time budget pressure on dysfunctional audit behavior among Generation Z auditors.*

Figure 1. Conceptual Framework



METHODOLOGY

This study used a quantitative explanatory design and a cross-sectional online survey. The population comprised active Generation Z auditors who were

born between 1997 and 2005, worked in Indonesian public accounting firms, and had at least one year of audit experience. Because the population size meeting all criteria was unknown, the minimum planned sample was estimated using Cochran's formula with a 95% confidence level, $p = q = .50$, and a 10% margin of error. The calculation produced 96.04, rounded to 96 respondents. At the end of data collection, 60 complete and eligible responses were obtained, representing 62.50% of the planned target. The results are therefore interpreted cautiously, especially for the interaction test.

Primary data were collected through a structured electronic questionnaire distributed using professional networks and accounting communities. Respondent and firm names were used only for eligibility and duplicate checks and were separated from the analytical dataset. All variables were measured on five-point Likert scales. DAB was operationalized as the acceptance of dysfunctional behavior rather than self-reported actual misconduct. Eight items adapted from Donnelly et al. (2003) measured premature sign-off and underreporting of chargeable time. TBP was measured by four items referring to insufficient time, deadline requirements, performance emphasis on time budgets, and supervisory efficiency pressure. Work flexibility was measured by five items concerning schedule discretion, allocation between work and personal needs, location autonomy, control over work pace, and support for hybrid arrangements.

Construct scores were calculated as the mean of their respective items. IBM SPSS Statistics 27 was used for instrument tests, descriptive statistics, correlations, and regression diagnostics. Hierarchical moderated regression was estimated using the GAMLj module in jamovi. TBP and work flexibility were mean-centered before calculating the interaction term. Because the Glejser test indicated heteroskedasticity, hypothesis decisions were based on HC3 heteroskedasticity-consistent standard errors, which are appropriate for limited samples (Hayes & Cai, 2007; Long & Ervin, 2000; MacKinnon & White, 1985). The models were specified as follows:

$$DAB = \beta_0 + \beta_1 TBP + \beta_2 WF + \varepsilon \dots\dots\dots (1)$$

$$DAB = \beta_0 + \beta_1 TBP + \beta_2 WF + \beta_3 (TBP \times WF) + \varepsilon \dots\dots\dots (2)$$

In the equations, DAB denotes dysfunctional audit behavior, TBP denotes mean-centered time budget pressure, WF denotes mean-centered work flexibility, $TBP \times WF$ is the interaction term, β_0 is the intercept, β_1 – β_3 are regression coefficients, and ε is the error term.

RESEARCH RESULT

Respondent Profile and Data Quality

All 60 responses were complete, fell within the five-point scale, and met the birth-year and minimum-experience criteria. The sample was dominated by early-career auditors: 61.67% were junior auditors, 33.33% were senior auditors, and 5.00% held other positions. In terms of experience, 48.33% had worked for one to two years, 31.67% for three to five years, and 20.00% for more than five years. Most respondents held a bachelor's degree. The geographic distribution was concentrated in East Java, which limits national generalization.

Table 1. Descriptive Statistics

Variable	N	Empirical Min.	Empirical Max.	Mean	SD	Category
Time budget pressure	60	1.500	5.000	3.546	0.764	High
Work flexibility	60	1.800	5.000	3.147	0.820	Moderate
Dysfunctional audit behavior	60	1.000	4.875	2.767	0.818	Moderate

TBP had a high mean score, indicating that limited time, deadlines, and efficiency pressure were salient work conditions. Work flexibility was moderate, suggesting that autonomy over time, location, and pace was available but not uniformly experienced. DAB was also moderate. The mean for premature sign-off (2.908) was higher than that for underreporting of time (2.625).

Measurement Quality and Correlations

All item-to-total correlations exceeded the critical value of .254 and all corrected item-total correlations were above .30. Cronbach's alpha was .704 for TBP, .764 for work flexibility, and .869 for DAB. The premature sign-off and underreporting dimensions had alpha values of .821 and .898, respectively. The instruments therefore showed acceptable internal consistency.

Table 2. Reliability and Pearson Correlations

Construct	Items	Cronbach's α	Correlation with DAB	p-value
Time budget pressure	4	0.704	0.230	0.077
Work flexibility	5	0.764	0.225	0.084
Dysfunctional audit behavior	8	0.869	—	—
Premature sign-off	4	0.821	—	—
Underreporting of time	4	0.898	—	—

The bivariate correlations of TBP and work flexibility with DAB were positive but not statistically significant at the 5% level. The correlation between TBP and work flexibility was .073 ($p = .580$), indicating little overlap between the two predictors.

Regression Diagnostics

The Kolmogorov-Smirnov/Lilliefors test ($p = .200$) and Shapiro-Wilk test ($p = .417$) did not indicate a significant departure from residual normality. Tolerance values ranged from .949 to .994 and VIF values ranged from 1.006 to 1.054, showing no multicollinearity concern. The Durbin-Watson statistic was 1.965. However, the Glejser model was significant ($F = 4.604$, $p = .006$), indicating heteroskedasticity. Accordingly, HC3 robust standard errors were used for coefficient inference.

Hierarchical Moderated Regression

Table 3. Hierarchical Regression Model Summary

Model	Predictors Added	R ²	Adjusted R ²	ΔR ²	F	Model p	Change p
1	TBP	0.053	0.037	0.053	3.244	0.077	0.077
2	Work flexibility	0.097	0.065	0.044	3.054	0.055	0.102
3	TBP × WF	0.097	0.049	0.000	2.006	0.123	0.897

Model 1 explained 5.30% of the variance in DAB and was not significant. Adding work flexibility increased R² to 9.70%, but the increment was not significant. The interaction term did not produce a substantive increase in R². The final model explained 9.70% of the observed variance, with an adjusted R² of 4.90%.

Table 4. Final Moderated Regression Model with HC3 Standard Errors

Predictor	B	SE HC3	t HC3	p HC3	95% HC3 CI	Decision
Constant	2.770	0.103	26.859	<0.001	[2.560, 2.973]	—
Time budget pressure	0.230	0.150	1.534	0.131	[-0.070, 0.529]	H1 not supported
Work flexibility	0.213	0.124	1.724	0.090	[-0.035, 0.461]	H2 not supported
TBP × WF	-0.021	0.180	-0.116	0.908	[-0.381, 0.340]	H3 not supported

The estimated final equation was $DAB = 2.770 + 0.230TBP + 0.213WF - 0.021(TBP \times WF)$. TBP had a positive coefficient, but its robust p-value was .131 and its confidence interval included zero; H1 was not supported. Work flexibility also had a positive coefficient, contrary to the predicted negative direction, and was nonsignificant at $p = .090$; H2 was not supported. The interaction coefficient was negative as predicted, but was very small and nonsignificant ($p = .908$); H3 was not supported. Simple slope analysis was not used as the principal test because the interaction was not statistically significant.

DISCUSSION

Time Budget Pressure and Dysfunctional Audit Behavior

The coefficient of TBP was positive, consistent with the direction predicted by H1, but the relationship was not statistically significant. The result should therefore be interpreted as an observed tendency rather than evidence that higher pressure increased acceptance of dysfunctional behavior in this sample. This finding does not confirm the COR-based expectation that depleted time and attention necessarily lead auditors to accept procedural shortcuts.

One explanation concerns the dependent-variable measure. The questionnaire assessed acceptance of dysfunctional behavior, not verified frequencies of actual premature sign-off or underreporting. Sensitive questions may also encourage socially desirable responses, particularly among auditors who recognize the professional consequences of admitting tolerance for improper practices (Podsakoff et al., 2003). In addition, professional standards, hierarchical review, ethical norms, and fear of sanctions may constrain how time pressure translates into expressed acceptance.

The finding differs from Johari et al. (2022), Nehme et al. (2022), and Liu et al. (2024), which reported positive relationships between time pressure and dysfunctional or audit-quality-threatening behavior. Differences in organizational context, measurement, firm size, engagement characteristics, and sample composition may explain the divergence. Most respondents in this study were junior auditors, whose work is typically subject to review and supervisory approval. Such controls may interrupt the direct conversion of pressure into acceptance of dysfunctional practices.

The nonsignificant result does not imply that time pressure is harmless. The sample reported a high average level of TBP, and the estimated coefficient was positive. Practically, audit firms should still establish realistic budgets, permit documented revisions when engagement conditions change, and treat actual time records as planning information rather than solely as individual efficiency indicators.

Work Flexibility and Dysfunctional Audit Behavior

H2 predicted that work flexibility would reduce DAB, but the estimated coefficient was positive and nonsignificant. Thus, the data did not support the assumption that perceived flexibility directly strengthens rejection of dysfunctional audit practices. The result places an empirical boundary on both COR Theory and SET in this context. Flexibility may not function as a usable resource merely because some discretion over time or location exists.

From a COR perspective, flexibility can protect resources only when it provides real control, recovery time, and manageable coordination. In audit work, client schedules, review deadlines, secure document access, and team dependencies may restrict the actual use of flexibility. A policy that permits remote or flexible work while maintaining the same workload and availability expectations may simply move work into other locations or outside formal hours. Kelliher and Anderson (2010) describe this possibility as work intensification.

From a SET perspective, employees reciprocate perceived organizational support, but the reciprocal effect depends on consistency and credibility. If flexibility is unevenly accessible, contingent on supervisor discretion, or accompanied by hidden demands, auditors may not interpret it as meaningful support. The moderate flexibility mean in this study suggests that respondents experienced some autonomy, but not necessarily a strong or uniform support system.

The positive direction, although not significant, also suggests that flexibility and DAB may have a more complex relationship than a simple protective effect. Greater autonomy without adequate coordination and quality controls could

reduce immediate visibility of working processes. This interpretation is tentative and cannot be inferred conclusively from the data, but it supports future research that distinguishes schedule flexibility, location flexibility, work-pace control, actual policy use, and perceived organizational support.

The Moderating Role of Work Flexibility

The interaction coefficient was negative, consistent with the predicted buffering direction, but it was close to zero and statistically nonsignificant. Work flexibility therefore did not weaken the relationship between TBP and DAB in the observed sample. The absence of a significant interaction is important because it indicates that a flexibility policy should not be assumed to neutralize unrealistic time budgets.

The limited sample size is especially relevant for this test. Only 60 respondents were analyzed compared with the planned target of 96. Interaction effects are generally more difficult to detect than direct effects, and the restricted geographical and organizational variation may have reduced variability in both flexibility and engagement conditions. Nevertheless, the estimated interaction was not merely marginal; its p-value was .908 and the model produced virtually no additional explained variance. The available evidence therefore provides no statistical basis for claiming moderation.

Conceptually, flexibility may buffer pressure only when it operates jointly with adequate staffing, protected recovery time, clear coordination periods, secure access to audit evidence, and supervisory responsiveness. When these supporting conditions are absent, flexibility may not replenish resources or produce the reciprocal organizational commitment proposed by SET. Audit quality controls, ethical culture, and realistic budget revisions may be more direct mechanisms for preventing dysfunctional responses to pressure.

The non-support of all three hypotheses also indicates that DAB is likely shaped by factors beyond the model. Ethical culture, review quality, professional commitment, burnout, workload, client complexity, firm size, and supervisory style may explain a larger proportion of the variance. The final model's adjusted R^2 of 4.90% reinforces the need for a broader organizational and individual framework.

CONCLUSIONS AND RECOMMENDATIONS

This study examined the direct effects of TBP and work flexibility on auditors' acceptance of dysfunctional behavior and tested work flexibility as a moderator among 60 Generation Z auditors in Indonesian public accounting firms. TBP had a positive but nonsignificant coefficient. Work flexibility had a positive, rather than negative, coefficient and was also nonsignificant. The interaction between TBP and work flexibility was negative but nonsignificant and did not improve model explanatory power. Accordingly, H1, H2, and H3 were not supported.

The results indicate that work flexibility cannot be treated as a stand-alone solution to the potential audit-quality risks associated with time constraints. Audit firms should develop time budgets based on engagement complexity, client risk, evidence availability, staffing competence, and prior-period experience. Safe escalation mechanisms should allow auditors to report

unrealistic deadlines and request additional resources without creating incentives to conceal actual hours.

Hierarchical review should emphasize completion and documentation of planned procedures. When a procedure is no longer relevant or must be replaced, the rationale and alternative procedure should be documented and approved through the engagement's supervisory structure. Actual time reporting should be encouraged because inaccurate time data can reproduce unrealistic budgets in future engagements.

Work flexibility may still be valuable as a human-resource policy, but implementation should include clear workload expectations, coordination windows, response-time boundaries, information-security controls, and protected recovery time. Managers should evaluate audit evidence and documentation quality rather than relying primarily on speed or budget compliance. Auditors should communicate constraints promptly, record working hours honestly, and avoid signing off procedures before required work or an approved alternative has been completed.

ADVANCED RESEARCH

This study has several limitations. First, the 60 valid responses represented only 62.50% of the planned minimum sample, limiting precision and statistical power, particularly for the interaction effect. Second, 95% of respondents were concentrated in East Java, so the results more strongly reflect the dominant regional and organizational environment than the national population. Third, distribution through professional networks and accounting communities did not provide every eligible auditor with a known probability of selection and may have introduced self-selection bias.

Fourth, the cross-sectional and self-reported design does not establish definitive causality. The DAB instrument measured acceptance rather than verified actual behavior and may be affected by social desirability. Fifth, the model showed heteroskedasticity; although HC3 robust standard errors were used and the hypothesis decisions remained unchanged, the result should still be interpreted in light of the limited sample. Finally, work flexibility was measured as a broad perceived construct and may not fully distinguish formal policy, actual usage, schedule flexibility, location flexibility, control over pace, or policy implementation quality.

Future research should use larger and more geographically dispersed samples, employ probability or stratified sampling where a sampling frame is available, and compare firm sizes, job levels, regions, and generations. Premature sign-off and underreporting of time could be modeled as separate outcomes. Longitudinal, experimental, or multilevel designs could separate individual responses from firm-level policies. Future models should also examine ethical culture, supervisory style, workload, burnout, professional commitment, perceived organizational support, review quality, client complexity, and actual flexibility use.

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