

The moderating role of professional commitment in the relationship between time budget pressure and sustainable audit quality: The mediating role of professional skepticism

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Abstract

The study aimed to identify the relationship between time budget pressure and the quality of external auditing in the Jordanian environment through the mediating role of professional skepticism. The moderating role of external auditors' professional commitment in this relationship was tested. The study population consisted of certified Jordanian accountants. 234 questionnaires were distributed to the respondents. The study indicated that certified Jordanian accountants are subject to a high level of pressure, in addition to having a high level of audit quality and professional skepticism, and they are professionally committed. The results of the analysis also indicated that high professional skepticism affects the quality of the external audit and that there is an impact of time budget pressure on the quality of the audit, as the pressure of deadlines for preparing audit reports reduces the level of professional skepticism practiced by external auditors in Jordan. The results also indicated that auditors' professional commitment moderates the relationship between time budget pressure, the level of professional skepticism, and audit quality. Interestingly, there is no moderating role for professional commitment in the relationship between professional skepticism and the quality of external auditing in Jordan. This study emphasizes the need for auditors to maintain professional skepticism when exposed to pressures, including time budget pressure, in order to produce high-quality audit reports.

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1. Introduction

The auditing profession provides many services that meet the needs of a wide range of stakeholders and those interested in the performance and activities of companies [1]. Therefore, the audit process must be carried out based on foundations that emerge from auditing standards to achieve the interests of beneficiaries with a high degree of quality [2]. Audit quality refers to carrying out the audit process in such a way that the auditor can discover material misstatements and misrepresentations in the financial reports, and report these errors and

misstatements [3, 4]. Therefore, audit quality is a requirement for all parties benefiting from the financial statements [5]. In addition, auditing companies seek to maintain their reputation, avoid legal accountability, and enhance their negotiating ability when undertaking new engagements [6]. Audit quality can be assessed by the presence of appropriate values, ethics, and behaviors, as well as knowledge, skill, and experience [7], in addition to the willingness to allocate sufficient time to the audit process [8]. IAASB published a report entitled: “A Framework for Audit Quality.” This framework referred to the first level, “Inputs,” to the values, ethics, and time allocated to conducting the audit [9]. Many parties use audited financial reports to make credit and investment decisions [10, 11]. This makes it necessary for financial reports to be free of material errors, which increases the demand for external audits as a neutral body that expresses its judgment on the fairness of the information disclosed by companies and that they do not contain material errors [12]. Major audit unethical behavior, such as the Enron and WorldCom unethical behavior, has led to an increased focus on audit quality, given that weak audit processes were one of the reasons for these scandals [13].

Recently, there has been a significant increase in the number of audit firms, which has led to a decrease in the client base for audit services and an increase in the client base for non-audit services [13], which has led to changes related to strategy and structure that audit firms must adjust to suit the requirements imposed by external environments [14], including reducing audit fees, as audit companies have become more commercially oriented to meet market expectations regarding audit quality and price, so they are trying to be more oriented towards the market and commercial operations, through cost-reduction programs and operations to improve efficiency while maintaining the quality of services they provide [15]. This creates tensions at the organizational level as doing business while exercising an appropriate level of professional ethics may not be achieved at the same time [16]. These tensions at the organizational level affect how auditors behave [17]. Therefore, reducing costs while maintaining the same level of audit quality or even increasing it in conjunction with a professional ethical stance has been linked to the time budget pressure that auditors suffer from [13]. Given these developments, audit firms must choose between submitting to the pressures of time allocated to auditing and the quality of performing audit tasks versus the cost of implementing audit operations and activities. If audit firms devote more time to conducting audits, auditing will increase, but at the same time, audit firms will incur additional costs, ultimately, leading to higher audit fees to audit clients. Therefore, audit quality is jeopardized when auditors feel they have to work within a limited time allotted to the audit task [13].

Regulators, the auditing profession, as well as researchers affirm the attention of keeping professional skepticism among auditors and forming professional judgments to enhance the possibility of conducting high-quality audits [18]. Maintaining professional skepticism is one of the important issues that the auditor must take into consideration to decrease the risk of overlooking exceptional events, and it also helps him draw conclusions during the audit [19]. Professional skepticism helps the auditor limit the use of unsuitable presumptions throughout the audit process [20, 21]. Concerning the auditor’s decision-making regarding risks, relative importance, and the adequacy and quality of audit evidence, professional skepticism is considered important, and professional skepticism also helps in determining the appropriate level of audit procedures and their timing [22]. Auditors’ acceptance of being exposed to pressure when completing audit tasks is affected by the level of ethics they possess, which in turn is affected by their professional commitment [23]. Professional commitment refers to an individual's dedication to his professional life, the level of consistency with the profession, recognition, and integration of its purposes and morals of the profession, as well as the endeavor to maintain membership in it. It is assumed that an individual's professional commitment is built early in joining the auditing profession. Therefore, professional commitment should be proportional to the level of sensitivity to issues related to professional ethics [7], directing auditors to adhere to ethical behavior [23]. Since professional commitment supposedly leads to an appreciable allergy to matters related to ethics, auditors with high professional commitment may be less willing to be subject to the time budget pressure. Professional commitment may also mitigate the influence of time and budget pressure on the quality of the audit through the auditor practicing a professional manner.

The overarching issue that this study addresses is the likelihood that audit firms fail to address the negative impact of time budget pressure on auditors to complete the audit process. Which leads to a decrease in the quality of audit results. Al-Qatamin [24] indicated that improving the work performance of external auditors in Jordan is linked to reducing time and budget pressure, which leads to improving the quality of external auditing. Awotomilusi [25] showed that time pressure in the auditor's time budget reduces the auditor's ability to carry out audit activities efficiently and effectively, leading to decreased audit quality. In a related context, the study of Herda and Martin [23] showed that professional commitment is related to the level of auditors' acceptance of working under the pressure of issuing audit reports early only among less experienced auditors. Akbar et al. [19] argue that professional skepticism has a positive effect on fraud detection and that increased workload negatively affects fraud detection through professional skepticism. Xiao et al. [26] indicated that there are not a sufficient number of studies that explore the influence of time budget pressure on audit quality. Hence, this study aims to identify the modifying role of auditors' professional commitment in the relationship between time budget pressure and audit quality through professional skepticism among Jordanian certified public accountants.

This study contributes to the literature in several ways. The theoretical importance of this study can appear in the accounting literature in the field of the value of audit quality and the factors that affect it. In addition to the role of auditors' professional commitment in framing aspects of the auditor's work, studies that have addressed the relationship between audit quality and time budget pressure through professional skepticism are limited. From a practical standpoint, the current study is expected to contribute to improving the current understanding of the factors that can have an impact on audit performance as a mechanism for external control over the performance of departments in companies. The study will also help audit companies understand time budget pressure and the quality of audits. Therefore, the results of this study may contribute to the transformation of the accounting profession, by motivating audit firms to evaluate their policies and procedures when it comes to time budgets and professional commitment and assess their influence on their auditors, or they may increase the focus on auditor development by holding training courses to enhance auditors' ability to deal with time budget pressures, as well as enhance their professional commitment.

2. Literature review and hypothesis development

2.1. Time budget pressure

Audit quality refers to the likelihood that the auditor will detect, report, and clear any material misstatements in the audit client's financial statements [5]. Reducing the quality or extent of evidence collecting increases the risk of obtaining an unsuitable audit opinion [27]. Low audit quality practices involve auditors engaging in at least one abnormal behavior including before the usual time for signing off on the auditor's work order [12]. The time budget pressure has been discussed in a large number of literature. For example, Broberg et al. [13] indicated that time budget pressure is associated with lower audit quality. Akrimi [28] concluded that by using discretionary entitlements as a measure of audit quality, audit quality is not affected by auditor work pressures, including time and budget pressure. Al-Qatamin [24] concluded that the insufficient time allocated to conduct audits will lead the auditor to conduct only a partial audit instead of a full audit and the auditor will have to dispense with the exercise of adequate professional skepticism, thus affecting the early signing of the audit process, which is what is considered one of the behaviors that reduce the quality of the audit.

Munidewi and Sunarsih [29] pointed out that if there is insufficient time for auditors, the auditor will have to engage in unprofessional behaviors that will reduce the audit's quality, such as omitting some audit procedures and collecting insufficient evidence, thus reducing audit quality. Elyana et al. [30] found that linking the audit plan to a strict schedule does not affect the audit procedures and that auditors complete the tasks within the specified time without any impact on the audit quality. Awotomilusi [25] found that unreasonable deadlines make it very difficult to complete audit tasks within the specified time, which leads auditors to express their opinions without referring to sufficient audit evidence, which causes a decline in the quality of the results of their work. Mahmudi et al. [31] argue that the auditor's possession of professional ethics and his commitment

to the necessary professionalism will prompt him to implement audit procedures regardless of the time specified for that. However, in the event of non-compliance with professional ethics, auditors will not adhere to the audit plan, and thus the audit results will be unreliable. In the United States, Persellin et al. [8] found that high workloads lead to lower audit quality. Christensen et al. [32] found that increased audit team workloads, including an increased number of working hours, are related to lower audit quality.

Based on the mixed results reported in the literature, the following hypothesis is proposed:

H01: There is no relationship between time budget pressure and audit quality.

2.2. Professional skepticism

According to cognitive behavioral theory, the environment in which individuals work plays a prominent role in influencing their behavior [33]. Lee and Truong [34] indicated that the work environment moderates the relationship between individuals' personality and behavior. This finding can be applied concerning time budget pressures, auditors face pressure to complete audit tasks within the specified time frame and therefore may not be able to exercise reasonable professional skepticism [18]. The quality of audit operations depends on the amount of professional skepticism exercised by auditors, this leads to a focus on the factors influencing the exercise of appropriate levels of professional skepticism [35]. When determining the level of professional skepticism exercised by auditors, consideration is given to the extent to which the audit achieves the desired results [36]. Much literature has indicated that auditor professional skepticism leads to a reduction in material errors [37, 18, 38, 39]. Syed Mustapha et al. [40] noted that professional skepticism is linked to audit quality by enhancing the ability to detect fraud. To enhance the level of professional skepticism among auditors, we must first understand the reasons that lead to a low level of skepticism [41]. In this context, Agustina [42] found that time budget pressure weakens the auditor's ability to exercise professional skepticism, that auditor skepticism positively affects the auditor's ability to identify violations that may be present in financial reports, and that auditor skepticism acts as an intermediary variable between time budget pressure and fraud detection. Dawati [38] indicated that detecting fraud requires providing a set of factors, including sufficient time to carry out audit procedures with high professionalism, as he indicated that detecting fraud requires auditors' professional commitment and that they exercise professional skepticism when conducting evaluations of various audit evidence, with a focus on high sensitivity issues. He also adds that an auditor who has a high professional commitment and experience can deal with the period specified for conducting audit operations so that a professional auditor who has sufficient experience divides the schedule efficiently and effectively.

However, the lack of an experienced auditor in conjunction with the restrictions on the audit period will have negative repercussions that lead to practices that limit the auditor's ability to detect fraud. In contrast to previous experimental results, Sampepolan et al. [22] documented that professional skepticism alone is not sufficient to enhance audit quality, as it requires the auditor to possess independence along with experience and distance from the various pressures to which the auditor is exposed. Akbar et al. [19] used attribution theory to explain the interaction between professional skepticism and the audit's ability to reach fraudulent areas in financial reports, as he indicated that the auditor's practice of professional skepticism creates many inquiries that will lead him to search for answers, and thus the art of skepticism enhances the results of the audit. Hussin et al. [39] tested the effect of professional skepticism, experience, and time budget pressure on auditors' ability to assess audit risks, and concluded that the auditor's exercise of professional skepticism is weak when working under time budget pressure. Ta et al. [18] found that time pressure negatively affects professional skepticism. Yustina and Gonadi [43] indicated that when auditors suffer from high time pressure, their independence will decrease, and this leads to a decrease in their level of professional skepticism. When auditors are exposed to time budget pressure, the time allocated to conduct the audit is not proportional to the number of tasks that must be accomplished by the auditors. This leads to a defect in audit procedures, including the exercise of professional skepticism [44]. Said and Munandar [20] documented that if there is a high level of professional skepticism, the quality of the audit does not improve if there is time budget pressure.

Based on the mixed results reported in the literature, the following hypotheses are proposed:

H02: There is no relationship between time budget pressure and professional skepticism.

H03: There is no relationship between professional skepticism and audit quality.

H04: professional skepticism has mediated the relationship between time budget pressure and audit quality.

2.3. Professional commitment

Professional commitment refers to individuals' level of attachment to their profession and has been shown to lead to improved work performance [45, 46, 47]. Hall et al. [48] measure professional commitment to auditors' feelings, awareness, and emotions toward their profession, and believe that the availability of these contributes to improved auditors' performance. Professional commitment also expresses the strength of the relationship between the external auditor and his profession [23]. Therefore, when there is a lack of professional commitment, auditors may lose awareness and passion towards their profession, which may lead them to different behavior by submitting to time budget pressure. They restrict some audit procedures, prevent them from obtaining appropriate evidence, and limit their ability to practice the professional manner in the required manner. Barrainkua and Espinosa-Pike [1] pointed out the need to understand auditors' behavior patterns and values to suggest mechanisms that improve their performance, which is reflected in the quality of the audit.

Many early studies have linked professional commitment to ethical decision-making. For example, Jeffrey and Weatherholt [49] documented that accountants with high ethical commitment are more considerate of accounting principles than those who lack professional commitment. Shaub et al. [43] found no relationship between professional commitment and sensitivity to ethical issues. Lord and DeZoort [51] indicated that the pressures faced by auditors were overwhelming their level of professional commitment. Kaplan and Whitecotton [52] found that there is no significant effect of professional commitment on auditors' behavior toward unethical issues. Differently, Taylor and Curtis [53] documented the existence of a significant relationship between professional commitment on the one hand and auditors' behavior toward unethical issues on the other hand.

Recent studies have also linked professional commitment and audit quality [54], for example, Nasrabadi and Arbabian [7] found a positive relationship between professional commitment and audit quality. Shafer et al. [6] found that accountants with high levels of professional commitment do not engage in unethical actions. Tuan et al. [55] concluded that professional commitment and commitment to independence have a positive effect on whistleblowing intention, supporting the argument that professional factors can increase external auditors' whistleblowing intention. Pattiasina et al. [14] found that the auditor's professional commitment does not interact to mitigate the impact of independence on the audit quality. Halim et al. [56] argue that the auditor's competence improves if he is professionally committed, and that time budget pressure reduces the impact of the auditor's competence on the quality of the audit. Hikmayah and Aswar [57] studied the moderating role of professional commitment in the relationship between the integrity and competence of the external auditor and audit quality. They found that professional commitment is not related to audit quality and that it mitigates the effect of integrity on audit quality and does not mitigate the effect of external audit efficiency on audit quality.

Based on the literature review, the following hypothesis is proposed:

H5a: Professional commitment has moderated the relationship between time budget pressure and audit quality.

H5b: Professional commitment has moderated the relationship between time budget pressure and professional skepticism.

H5c: Professional commitment has moderated the relationship between professional skepticism and audit quality.

3. Methodology

This study is considered a type of explanatory research, as it clarifies and explains the relationship between (Audit Quality, Time Budget Pressure, Professional Skepticism, and Professional Commitment), to reach cause and effect. In terms of the time horizon, this study is considered a cross-sectional research study, as the study sample was studied at one time. The study population consisted of all certified Jordanian accountants, which numbered 600 certified Jordanian accountants. The study followed a sample survey method, where questionnaires were distributed to 234 accountants. The questionnaire was designed based on literature relevant to the study variables, and the questionnaires were pre-tested to ensure content validity. The results of the "Cronbach Alpha test", as shown in Table 1, showed that the questionnaire can be relied upon as "reliable".

Table 1. Cronbach Alpha test

Variable	(α)
Audit Quality (AQ)	0.922
Time Budget Pressure (TBP)	0.928
Professional Skepticism (PS)	0.911
Professional Commitment (PC)	0.912
General rate	0.956

The sampling unit consisted of 234 respondents. The recovered questionnaires were 188 questionnaires, with a recovery rate of 80.3%, which is a statistically acceptable percentage according to [58].

4. Results and discussion

4.1. Descriptive analysis

The study represented the descriptive measures, including mean, standard deviation (SD), minimum, maximum, and correlations among variables are reported in Table 2.

Table 2. Descriptive statistics and correlation coefficient

	Mean	SD	Correlation			
			AQ	TBP	PS	PC
AQ	3.977	0.546	1.000			
TBP	3.996	0.531	0.750**	1.000		
PS	4.004	0.625	0.807**	0.831**	1.000	
PC	3.898	0.880	0.590**	0.630**	0.699**	1.000

AQ: Audit Quality. TBP: Time Budget Pressure. PS: Professional Scepticism. PC: Professional Commitment.

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

The results indicate that professional skepticism (PS) was with the highest mean (4.004), while professional commitment (PC) was with a mean of 3.898. Moreover, all variables reported a high mean. The correlation coefficient values indicated that there were significant relationships among model variables.

These results indicate that auditors in Jordan are keen to exercise professional skepticism, which enables them to limit the use of unsuitable presumptions and make appropriate decisions at all stages of the audit process. The results also indicate that auditors in Jordan have a great connection to their profession, which prompts them to work with great passion, which makes them possess an appropriate level of sensitivity towards ethical issues. The results of the descriptive analysis also confirm the high level of audit quality among auditors in Jordan despite their exposure to pressures related to time budget pressure. Despite the high level of pressure that auditors are exposed to, this did not lead to a decrease in audit quality. This may be the result of their high level of professional commitment. This is consistent with what Jeffrey and Weatherholt [49] indicated, who showed that high professional and ethical commitment leads to observing accounting principles. It is also consistent

with the results of Taylor and Curtis [53], who found a relationship between professional commitment and auditors' behavior. This result is also consistent with the results of Shafer et al. [6] who found that the likelihood of auditors engaging in unethical behavior decreases as professional commitment increases. Also, the commitment in question is related to audit quality because it increases the likelihood of auditors reporting violations [55].

4.2. Testing the mediating role of professional skepticism

To test the mediating role represented by direct and indirect effects, Path Analysis was processed by using Amos, this testing aimed at determining the mediation role of "professional skepticism" (PS) on the relationship between "time budget pressure" (TBP) "audit quality" (AQ). The results of "confirmatory factor analysis" (CFA) are shown in Table 3.

Table 3. "CFA" results

Measure	CMIN/DF	CFI	GFI	NFI	RMSEA
Threshold value	<5	>0.90	>0.90	>0.90	<0.08
Result	2.37	0.966	0.974	0.965	0.04

Table 3 shows that "CFA" measures represent a good fit as CFI = 0.966, GFI = 0.974, NFI = 0.965, and RMSEA = 0.04 are all acceptable ranges.

Table 4. Regression results

	Estimate (β)	S.E.	C.R.	p-value
TBP \rightarrow PS	0.951	0.047	20.392	0.000
PS \rightarrow AQ	0.505	0.064	7.872	0.000
TBP \rightarrow AQ	0.249	0.073	3.395	0.000

The above results indicate that when auditors face constraints related to the time frame for completing audit tasks, they may not be able to exercise acceptable professional skepticism. This result is consistent with Agustina [42], who found that time budget pressure weakens the auditor's ability to exercise professional skepticism. Time budget pressure may limit the auditor's ability to exercise professional skepticism [18, 39]. Time budget pressure may also reduce the independence of the auditor, leading to a decrease in his level of professional skepticism [43]. About the connection between professional skepticism and the quality of the audit, this may be because maintaining professional skepticism leads to a decrease in the possibility of the auditor ignoring the risks of unusual circumstances. Professional skepticism also contributes to the auditor's use of appropriate assumptions when evaluating the relative importance of determining audit evidence, which improves the auditing results. This result is consistent with Ta et al. [18] who indicated that professional skepticism enhances the possibility of conducting high-quality audits. We are also consistent with the results of [19, 20, 22] who found a relationship between professional skepticism and audit quality. In the same context, the impact of the pressures that auditors are exposed to regarding the time of completing audit tasks on performing high-quality audit operations can be explained by the fact that the increase in the number of auditors and the intensity of competition prompts audit companies to reduce audit fees, which leads to moving towards cost-reduction programs, which affects the number of auditors and the period in the audit plan, and thus audit quality is at risk due to time budget pressure. This is consistent with what previous literature has indicated, this result is consistent with the view of Broberg et al. [13], who believe that reducing costs while maintaining the same level of audit quality is difficult. This result is also consistent with what was indicated by Al-Qatamin [24], who found that time pressure has an impact on early signing, and thus the quality of the audit. This result is also consistent with Awotomilusi [25] who indicated that unreasonable deadlines are associated with lower quality of audit reports.

Table 5. Direct, indirect, and total effect model of mediation analysis

	Direct effect		Indirect effect		Total effect	
	TBP	PS	TBP	PS	TBP	PS
PS	0.951	0.000	0.000	0.000	0.951	0.000
AQ	0.249	0.505	0.480	0.000	0.729	0.505

This result in Table 5 indicates the importance of auditors exercising professional skepticism, as time budget pressure leads to auditors being unable to practice the professional form acceptably. Since the auditor's professional skepticism enhances his ability to detect and report fraud, as well as reduce fundamental errors, the requirements for completing audit tasks in a short time will lead to an impact on the quality of the audit through a decrease in professional skepticism. This result is consistent with what the literature indicates about the relationship between time budget pressure with the level of auditors' exercise of professional skepticism [18, 39, 43]. The result is consistent with Akbar et al. [19] who indicated that professional skepticism mediates the relationship between audit quality and increased workload. It is also consistent with Agustina [42], who found that professional skepticism decreases in conjunction with time budget pressure and that professional skepticism has a mediating role in the relationship between time budget pressure and audit quality.

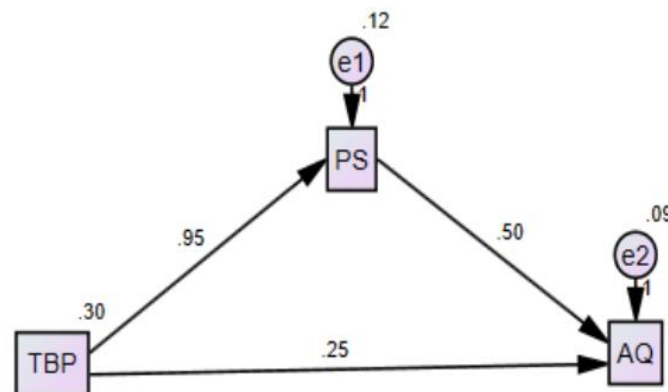


Figure 1. Path analysis results

4.3. Testing the moderating role of professional commitment

To test the moderating role that aimed at determining the role of professional commitment (PC) on the relationships between time budget pressure (TBP) audit quality and (AQ) and between time budget pressure (TBP) and professional skepticism (PS), and also between professional skepticism (PS) and audit quality (AQ). To achieve these aimed analysis Hierarchical regression was occupied.

Table 6. Testing the moderating role of PC between TBP and AQ

Independent variables	Audit quality (AQ)					
	First step			Second step		
	β	t	Sig t	β	T	Sig t
Time budget pressure (TBP)	0.729	15.441	0.000	0.610	10.274	0.000
Professional commitment (PC)				0.132	3.174	0.002
R^2		0.563			0.586	
ΔR^2		0.563			0.023	
ΔF		238.421			10.073	
Sig ΔF		0.000			0.000	

*Significant at 0.05 level.

This result in Table 6 indicates that auditors' commitment to professional ethics limits abnormal behavior if they fall under Time Budget Pressure, and thus the quality of the audit improves. This result is consistent with what the literature indicates that there is a relationship between professional commitment and auditors' behavior

toward unethical issues, as well as auditors' engagement in behaviors that reduce the quality of audit results [6, 53]. This result is also consistent with the view of Halim et al. [56] who argue that auditor competence improves as the level of professional commitment increases, and that time budget pressure reduces the effect of auditor competence on audit quality. This result also supports the opinion of Hikmayah and Aswar [57], who believe that professional commitment moderates the effect of integrity on audit quality and does not mitigate the effect of audit efficiency on its quality.

Table 7. Testing the moderating role of PC between TBP and PS

Independent variables	Professional skepticism (PS)					
	First step			Second step		
	β	t	Sig t	β	T	Sig t
Time budget pressure (TBP)	0.951	20.337	0.000	0.742	13.430	0.000
Professional commitment (PC)				0.232	6.007	0.000
R^2		0.691			0.742	
ΔR^2		0.691			0.051	
ΔF		413.604			36.082	
Sig ΔF		0.000			0.000	

*Significant at 0.05 level.

This result in Table 7 indicates that increasing professional commitment leads to reducing the effect of time budget pressure on the level of professional skepticism among auditors. This may be because maintaining professional commitment prevents auditors from accepting pressure at the time of performing audit tasks, because professional commitment is reflected in the auditor's sensitivity to ethical issues, and therefore they exercise their professional skepticism regardless of the pressure to which they are exposed. This result is consistent with the literature that indicates that professional commitment prompts auditors to observe accounting principles [49].

Table 8. Testing the moderating role of PC between PS and AQ

Independent variables	Audit quality (AQ)					
	First step			Second step		
	β	t	Sig t	β	T	Sig t
Professional skepticism (PS)	0.686	18.616	0.000	0.656	12.725	0.000
Professional commitment (PC)				0.034	0.830	0.408
R^2		0.652			0.653	
ΔR^2		0.652			0.001	
ΔF		346.559			0.688	
Sig ΔF		0.000			0.408	

*Significant at 0.05 level.

This result in Table 8 indicates that there was no moderating role for professional commitment in the relationship between professional skepticism and audit quality. This may be because professional commitment is related to the level of auditors' acceptance of working under the pressure of issuing audit reports early only among less experienced auditors [23]. This result is consistent with what the literature indicates that there is no relationship between professional commitment and sensitivity to ethical issues [50, 52]. Pattiasina et al. [14] found that auditor professional commitment does not interact to moderate the effect of independence on audit quality.

5. Conclusion

This study aims to identify the modifying role of auditors' professional commitment in the relationship between time budget pressure and audit quality through professional skepticism among Jordanian certified public

accountants. This study is important given it examines the role of auditors' professional commitment in framing aspects of the auditor's work, as studies are limited on the effect of time and budget pressure on the quality of audit. From a practical perspective, it is expected to contribute to improving the current understanding of the factors that can have an impact on the performance of auditing as a department for external oversight of the performance of departments in companies. The study will also help audit firms understand time budget pressure and the quality of audit results. Therefore, the results of this study may contribute to motivating audit firms to evaluate their policies and procedures when it comes to time budgets and professional commitment. The study population consisted of all Jordanian chartered accountants, numbering 600 Jordanian chartered accountants. The study followed a sample survey method, where questionnaires were distributed to 234 accountants.

The study found that auditors in Jordan are keen to exercise professional skepticism and that they have a great connection to their profession, which drives them to work with great passion, which makes them possess an appropriate level of sensitivity towards ethical issues. There is also a high level of audit quality among auditors in Jordan despite their exposure to large levels of pressure associated with Time Budget. Despite the high level of pressure that auditors are exposed to, this did not lead to a decrease in audit quality, and this may be the result of the high level of their professional commitment. The study also found that when auditors face pressures related to the time frame specified for completing audit tasks, they may not be able to exercise professional skepticism acceptably. The study also found a correlation between the level of professional skepticism and the quality of the audit, as professional skepticism contributes to the auditor's use of appropriate assumptions when evaluating the relative importance of determining audit evidence, which improves the audit results. Time budget pressure has had an impact on audit quality, as unreasonable deadlines are associated with lower-quality audit reports. Since the auditor's professional skepticism enhances his ability to detect and report fraud, as well as reduce fundamental errors, the requirements for completing audit tasks in a short time will lead to an impact on the quality of the audit through a decrease in professional skepticism. The professional commitment of auditors moderates the relationship between time budget pressure and audit quality. In addition, increasing professional commitment leads to reducing the impact of time budget pressure on the level of professional skepticism among auditors. However, there was no moderating role for professional commitment in the relationship between professional skepticism and audit quality. This may be because professional commitment is related to the level of auditors' acceptance of working under the pressure of issuing audit reports early only among less experienced auditors.

Reducing costs while maintaining the same level of audit quality or even increasing it is linked to the time budget pressure that auditors suffer from, therefore a trade-off must always be made between the time allocated to the audit and its quality versus the cost of its performance. This is because audit quality is compromised when auditors feel pressure. After all, they have to fulfill their duties within the time budget set for the audit assignment. Therefore, this study emphasizes the importance of maintaining professional skepticism among auditors and issuing professional judgments to enhance the possibility of conducting high-quality audits under time and budget pressure. Professional skepticism contributes to determining the nature, timing, and extent of audit procedures. The study also recommends that auditors' professional commitment be developed, since this is reflected in auditors' sensitivity to issues related to professional ethics, thus reducing the possibility of them being subject to time and budget pressure.

Conflict of interest

The authors declare that they have no conflict of interest and all of the authors agree to publish this paper under academic ethics.

Author contributions

Hani Ali Al-Rawashdeh: Conceptualization, methodology, Bilal Nayef Zureigat: Conceptualization, investigation, visualization. Nahed Habis Alrawashedh: Methodology, formal analysis, validation. Ala' Rabie: Project administration, resources. Omar Zraqat: Data curation, writing - original draft. Lina Fuad Hussien:

Writing, review & editing. Qasim Zureigat: Methodology, review & editing. Mousa Alrashidi: Validation, supervision, project administration.

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