Pressures of Auditing Time Budget and Its Behavioral Reflections: A Field Study Through Expert Interviews

Gritli mohamed[1,*] , Hirech faiza[2], Benmettir hamza[3]
[1] University of Blida 2 (Algeria),
m.gritli@univ-blida2.dz
[2] University of Algiers 3 (Algeria),
hirech.faiza@univ-alger3.dz
[3] University of Blida 2 (Algeria),
h.benmettir@univ-blida2.dz

Received: 31/08/2025; **Accepted:** 16/12/2025; **Published:** 31/12/2025

Abstract: This study aims to analyze the impact of audit time pressures on auditors' professional behaviors. It employs a qualitative approach based on in-depth interviews with experts from various professional environments (international firms, mid-sized local firms, and independent auditors). The results show that time pressure often leads to behaviors that reduce audit quality (RAQ), such as cutting sample sizes or eliminating some essential procedures. However, the severity of this impact is influenced by several organizational and institutional factors. A strong ethical culture and clear leadership within the audit firm limit the likelihood of quality compromise, while the level of client governance facilitates the auditor's work and reduces the risk of shortcuts. The study also demonstrated that professional expertise, advance planning, and the use of digital technologies are effective mechanisms for coping with pressure without compromising the quality of results. These findings confirm that time pressures are not an absolute factor but rather interact with institutional and technical contexts to determine their ultimate impact on audit quality.

Keywords: Auditing, Organizational Behavior, Corporate Governance, Interview Methods

Jel Classification Codes : M42; M12; G34; C83.

* Corresponding author.

Introduction:

The auditing profession has undergone profound transformations in recent decades due to the increasing volume and complexity of economic and financial operations, the growing role of governance and oversight in markets, and rapid technological changes. Faced with these challenges, external auditors' ability to balance quality requirements with time and budget pressures has become increasingly difficult. Auditing is not just a technical activity that relies on the application of standards and procedures; it is also a social and behavioral process affected by the psychological, organizational, and environmental factors surrounding the auditor. Since the 1990s, studies (Otley & Pierce, 1996; Sweeney & Pierce, 2006) have highlighted that time constraints may push some auditors to adopt reduced audit quality (RAQ) practices, such as shrinking sample sizes, prematurely ending procedures.

However, the relationship between budget pressure and quality is neither linear nor absolute; rather, it is influenced by a number of modifying and adaptive factors. A strong ethical organizational culture and a clear leadership tone within the audit firm can limit individuals' recourse to quality reduction. Similarly, robust client governance systems make it easier for the auditor to perform their work effectively despite time constraints. Furthermore, the auditor's accumulated professional experience and sound planning, supported by digital tools (such as big data analytics and process automation), enhance their ability to absorb and adapt to pressure without compromising the quality of results. Accordingly, it becomes necessary to study this phenomenon in depth in different professional settings, not only through quantitative surveys but also through qualitative interviews with field experts, to achieve a more accurate understanding of the behaviors and mechanisms adopted by auditors when faced with time budget pressures.

1. The Study's Problem: Based on the above, the study's problem is represented by the main question: How do audit time pressures affect auditor behavior, and what organizational and professional factors weaken or modify the impact of these pressures on audit quality?

2. Study Hypotheses

1. The higher the audit time budget pressure, the greater the likelihood of adopting reduced audit quality (RAQ) behaviors, such as

inappropriately shortening procedures, early sign-offs, and reducing the volume of evidence.

2. The strength of the ethical culture and leadership tone in the audit firm, in addition to the strength of the client's control and governance systems, weakens the relationship between budget pressure and quality reduction behaviors (a modifying effect).
3. Professional expertise, good planning supported by digital technology (data analytics/automation), and resource adequacy act as coping mechanisms that reduce the negative impact of budget pressure on audit quality.

3. Study Objectives: This study aims to:

- ✓ Analyze the impact of time budget pressures on auditors' behavior through qualitative approaches.
- ✓ Identify the role of ethical culture and institutional leadership in controlling the relationship between time pressures and audit quality.
- ✓ Explore the impact of client governance in facilitating auditors' work under deadline pressures.
- ✓ Monitor the professional and technological adaptation mechanisms adopted by auditors to deal with time pressure without compromising work quality.
- ✓ Provide practical recommendations to professional firms and regulatory bodies on how to manage budget pressures in a way that maintains quality.

4. Importance of the Study: The importance of this study is evident in two main dimensions:

Theoretical significance: It contributes to enriching the Arab scientific literature on auditors' behavior under pressure by adopting a qualitative approach based on expert interviews, thus providing a deeper understanding of the behavioral and organizational dimensions of the subject. The study also presents an integrative framework linking time pressures, professional behaviors, and modifying and adaptive factors.

Practical significance: The study provides practical guidance for audit firms on how to enhance ethical culture, planning, and digital technologies to mitigate the impact of budget pressures. It also alerts regulatory authorities to the importance of supporting clients' governance environments to facilitate auditors' work and protect the

quality of financial reporting. Thus, its findings are not limited to auditors alone but also extend to regulatory policymakers and financial information users.

5. Study Methodology : The study adopted a descriptive-analytical approach in its theoretical aspect, where previous literature related to the topic of time budget pressures in auditing, quality-reducing behaviors, and influencing factors such as ethical culture, governance, and technology was collected. This literature was critically and comparatively re-analyzed to highlight the similarities and differences between previous studies and to construct an integrated theoretical framework that paves the way for a deeper understanding of the phenomenon. This approach was chosen as it is the most appropriate for describing concepts and analyzing the connections between them, thus enabling a clear picture of the problem at hand. In addition to the theoretical aspect, the study adopted an applied analytical approach based on qualitative interviews with experts to explore the implications of time budget pressures in a practical reality.

6. Previous Studies

1. Manatap & Other,(2017). **Time budget pressure, auditor locus of control and reduced audit quality behavior**, International Journal of Civil Engineering and Technology (IJCIET), Vol 8, N° 12, December 2017. This study examines the impact of time budget pressure andfocuses on audit quality reducing behaviors among auditors in Indonesia. The research used a sample of 240 auditors working in small and medium-sized public accounting firms. The results reveal a positive and significant relationship between time budget pressure and the occurrence of behaviors that reduce the quality of the review. While the control center itself was not directly associated with these behaviors, the study showed that it plays a significant modifying role.

2. Shawqi Mohammed, Ahmed (2020). **The Impact of the Auditor's Response to Audit Time Stress on Audit Quality: A Pilot Study**. Journal of Accounting and Auditing (AUJAA), Faculty of Commerce, Alexandria University , Processing the study in Arabic. focused on analyzing the factors affecting the reviewer's response to the pressures of the time of the review, whether by the work environment or by the reviewer himself. The findings concluded that these pressures may lead the auditor to adopt unethical behaviors or reduce the audit tests,

which affects the quality of the results. She also pointed out that there is a positive relationship between time pressures and the occurrence of a reduction in the quality of the review.

3. Shalqami Mahmoud, Hassan (2024). **The impact of the size of the audit office and the market focus of the audit on time budget pressures in light of the auditor's rotation and joint audit as two modified variables: an applied guide from non-financial companies listed on the Egyptian Stock Exchange.** Scientific Journal of Financial and Commercial Studies and Research, Issue 45, Volume 24, July. Processing the study in Arabic. Sought to analyze the impact of both the size of the audit office and the market focus on time budget pressures, with the inclusion of modified variables such as auditor rotation and joint audit.

- **Research Gap :**

After reviewing previous studies, the research gap can be summarized as follows:

- The focus of previous studies has been to measure the impact of the budgetary pressures at the time of the review on the quality of the review (such as the adequacy of evidence or the reduction of procedures), without directly delving into the behavioral reflections of the reviewers.
- Most studies relied on questionnaires or quantitative analysis, while in-depth interviews with experts were not employed to understand the behavioral and psychological dimension resulting from time pressures.
- Previous research has not sufficiently examined the dynamic interactions between time pressures and client behaviors (such as the tendency to be lenient, manipulate norms, or use crooked methods to save time).

- **Accordingly, our study titled:**

“ Pressures of Auditing Time Budget and Its Behavioral Reflections: A Field Study Through Expert Interviews”

bridges the gap by:

- ✓ Transition from the quantitative dimension to the qualitative and analytical dimension via interviews.
- ✓ Focus on professional and ethical behaviors of the reviewer under time pressure.
- ✓ Provide deeper applied insight into the implications of these pressures in the Arab review environment.

I- The Theoretical Framework of the Study:

In general, audit time budget pressure occurs when an audit firm allocates a lower number of hours to a job to complete specific audit procedures. On the other hand, deadline pressure occurs when a specific final deadline is set to complete a mission, making it difficult to complete the required job by that final deadline. Researchers in this field have touched upon the concept of time pressures and the importance of time budgets, in addition to the impact of time pressures on audit effectiveness.

I.1. The Concept of Time Pressure and the Importance of Preparing a Time Budget:

Time pressure is defined as the auditor reducing the time allocated to carry out the audit process by reducing the examination period in certain parts of the program they previously adopted. The time is reduced based on the auditor's technical expertise, the nature of the client's activity, and the size of its operations. The competition witnessed in the audit services market has affected the fees received by audit firms. Therefore, auditors have been forced to follow a new policy to reduce audit costs by reducing the working hours they may allocate to the audit process and making them in line with the fees they receive. (Al-Jalal, 2010, p. 109)

The Algerian legislator has issued a set of legal texts to regulate the organizational aspects of the auditor's report. In this context, the law stipulates that the audit report must be dated at the end of the audit work, as the report cannot be dated before the closing of the annual accounts by the preparers of the financial statements. (Executive Decree No. 11/202, 26/05/2011) In addition, the auditor is obligated to submit the stipulated reports at least 15 days before the date of the general assembly or the competent trading body, at the company's headquarters, against a receipt indicating this. (Resolution dated 12/01/2014) The legislator also indicated the necessity of placing all necessary documents and records at the auditor's disposal at least 45 days before the date of the general assembly or the competent trading body. (Resolution dated 12/01/2014)

I. 2. The Impact of Time Budget Pressures on the Quality of Accounting Audits:

Most studies agree on the negative impact of the short period of time available to the auditor to carry out their duties on the quality of the accounting audit. In this regard, the study (Ahmed, 2010) pointed to the negative impact of the short period of time allocated by the auditor to carry out the audit tasks, as it contributes to the decline in their ability to examine the internal control systems and discover their strengths and weaknesses, in addition to the decline in their ability to properly assess audit risks, which increases the risk of not discovering manipulations and material misstatements in the financial statements. The insufficient period of time also limits the auditor's ability to expand the necessary tests for financial and accounting operations and will thus negatively affect the necessary professional care that the auditor must take into account during the accounting audit process. All of the above will negatively affect the effectiveness of the accounting audit and the outcomes of the audit report. (Al-Jalal, 2010, pp. 112-113)

In the same context, a study (Pierce & Sweeney, 2004) indicated that there is a strong correlation between some auditors' acceptance of dysfunctional behaviors and the pressures they are exposed to due to balancing the time allocated to the accounting audit process. Audit firms are exposed to pressures from the client to perform a good job in a short period of time, which makes the auditor give up some effectiveness factors in their task in exchange for delivering the report on the specified date. (Sweeney & Pierce, 2004, p. 779)

In addition to the above, a study by Awad (2008) indicated the relationship between time budget pressures and the auditor's performance. The study concluded that time budget pressures contribute 66.70% to reducing the effectiveness of the professional performance of the auditing process, as the auditor is forced to reduce tests and abandon some elements of effectiveness due to time budget pressures, and this constitutes a deficiency in the professional care that the auditor must take into account. (Awad, 2008, pp. 71-72)

In the same context, a study by (Ahmed, 2015) indicated that the decrease in audit fees will push the auditor to reduce the size of the samples they will examine, followed by a reduction in the level of the required main tests, and thus the auditor will not obtain sufficient evidence, and a functional malfunction will occur that will produce

misleading information in the audit report. All of the above has a negative impact on the effectiveness of the auditor's professional performance and the decisions that will be taken by users of the financial statements based on the misleading audit report. (Ramadan, 2015, p. 132)

On the other hand, a study (Desmond & Other, 2013) indicated that the intense competition experienced by the audit market forced auditors to complete the work required of them in the shortest time in order to maintain the status and reputation of the audit firm. This leads the auditor to engage in some dysfunctional behaviors that result in reducing the effectiveness of the auditor's professional performance, such as a lack of reporting on the limited time available for the audit process, and conducting a superficial review of the client's documents. The study also indicated that most of the evaluations that clients rely on for the auditors' performance are usually related to their ability to complete the work required of them in the specified time, which puts pressure on the auditor and reduces the effectiveness of the accounting audit process. (Desmond & Other, 2013, p. 209)

Manatap (2017) also indicated the impact of audit time budget pressure and locus of control on low audit behavior and quality. The study also addressed the role of the auditor's locus of control in moderating the relationship between time budget pressure and low audit quality behavior. The most prominent statistical results of the study were that there is a positive and significant relationship between time budget pressure and low audit quality behavior. In addition, the locus of control (the main position of the principal auditor) is not directly related to low audit quality behavior. The interaction between the locus of control and audit time budget pressure has a significant impact on low audit behavior and quality. (Manatap & Other, 2017, p. 268)

Timothy & Other (1999) indicated the impact of deadline pressures versus audit budget pressures, through a survey of both senior auditors and employees in audit firms. The responding senior auditors stated that they were exposed to deadline pressures more frequently than audit budget pressures throughout the audit process. The study indicated the negative impact of these pressures on the effectiveness of the auditor's professional performance, as these factors contribute significantly to reducing the effectiveness of the

audit and the auditor's failure to achieve the set objectives. 11 (Kelly & Other, 1999, p. 117)

In the same context, a study (Loren & Other, 2005) indicated the impact of audit budget and deadline pressure on auditors' perceptions of stress, on the one hand, and auditor behavior and cognitive problems, on the other. The results indicate that increases in both types of time pressure will lead to increased perceptions of stress by senior auditors and employees of audit firms. This means that stress levels are strongly affected when facing one type of time pressure, with a slight increase in stress when facing the other type of time pressure simultaneously. However, it was found that both types of time pressure have individual and additive effects on auditors' organizational behavior measures, and to a lesser extent on the cognitive problems examined in the study. Overall, the results of the study indicate that time pressure cannot be examined in general, as it must be decomposed into individual types of time pressure (time budget or deadline) to understand the effects that specific time pressure has on auditors. (Margheim & Other, 2005, p. 23)

Contrary to the above, a number of studies have shown that the pressure of time available for auditing cannot be relied upon as an indicator of the effectiveness of the auditor's professional performance, as the indicator of the hours spent by the auditor is a relative action that varies from one fiscal year to another for the same client being audited. The auditor may spend more time examining the accounts of the previous fiscal year while taking less time to monitor the accounts of the current year, as a result of the lack of professional experience or lack of specialization in the field of the client's activity and the geographical distribution of the units of the institution being audited. There are also many parties interested in the field of accounting auditing that do not rely on the characteristic of time available for auditing as an indicator to measure the effectiveness of the auditor's professional performance. (Al-Jalal, 2010 , p. 112)

Based on the above, the researcher believes that auditing in Algeria is characterized by a degree of rigor, especially with regard to the regulatory laws regarding the period available to the auditor mentioned above. The researcher agrees with studies that see a negative impact of the limited time available on the effectiveness of the auditor's professional performance. Therefore, the final approval

of the financial statements is the result of the work carried out by the auditor since the beginning of their contract with the client, which is usually, according to Algerian law, the end of the general assembly meeting in June approximately and the end of the previous auditor's contract.

II– Methods and Materials:

II.1. Study Material:

II.1.1. Study Material (Expert Interview) :

As one of the most appropriate tools for understanding complex behavioral and organizational phenomena that cannot be accurately explored through quantitative questionnaires alone, this study relied on the Semi-Structured Interview method as a key tool for data collection. The interview enabled the researcher to delve deeper into the experiences of the reviewers, and to capture dimensions that may not be revealed through closed-ended questions, such as psychological pressures, organizational dynamics, or ethical challenges associated with their work.

The interview guide is designed in the form of open axes covering the basic aspects of the problem, namely: the **nature of the time budget pressures, their implications for the quality of the review, the influencing organizational and ethical factors, and the adaptive mechanisms followed to deal with the pressure**. The respondents were given freedom of expression and detail, with the dialogue being directed in a flexible manner that allows it to remain focused on the objectives of the study without restricting their answers.

II.1.2. Sample Experts and Selection Method :

A purposive sample of **three audit experts** representing professional environments of varying size and organizational structure was selected to obtain a holistic picture of the experiments:

- ✓ An expert working in **a large international office** characterized by rigorous procedures and availability of resources.
- ✓ An expert from an **average local office** facing resource and time challenges.
- ✓ **Independent reviewer** expert reflecting the reality of individual practices with direct reliance on personal experience.

The interviews were conducted in a comfortable environment to ensure that the respondents interacted freely, and each interview lasted

between **45** and **60 minutes**, and were recorded – with the consent of the participants – for the purpose of thorough analysis of the contents.

II.1.3. Data processing and analysis

After the interviews were completed, their content was transcribed and analyzed using **Thematic Analysis**. This method allowed coding answers into key semantic categories, comparing perspectives between experts, and deriving common patterns and substantive differences between them. The researcher adopted the principle of **continuous comparison** between the theoretical literature and the results of the field in order to build an integrated perception linking the theoretical framework and practical experience.

II.2. Study Method:

II.2.1. Interview Questions

To understand the challenges auditors face in the field, a list of questions was developed to elicit their real-life experiences regarding time pressure and its impact on audit quality. These questions focus on practical situations, such as how procedures are organized under pressure, the types of shortcuts the team may resort to, and the role of leadership in managing these crises.

1. Tell us about a situation where you or your team faced significant time pressure due to a time limit. How did this practically impact the order of operations?
2. When pressure is high, what types of review procedures are most likely to be shortened in your context? And why specifically?
3. Has there ever been a case of "premature signing" or acceptance of less evidence than professionally required? Describe the situation, its justification, and subsequent consequences.
4. How does the level of documentation change under pressure? Are justification notes adequately recorded?
5. What is the impact of stress on professional communication (within the team/with the client)? Does it lead to avoiding sensitive inquiries?
6. How would you describe the “top-down approach” in your office when schedules conflict with quality? Give examples of real-life decisions you've experienced.
7. What policies/controls prevent inappropriate abbreviations under pressure? Are they enforced in practice?

8. When a client has strong governance (active audit committee/mature internal control), how does this reflect on the team's behavior under pressure?
9. What role does internal client review play in alleviating stress? Was it relied upon deliberately or for temporary considerations?
10. Describe a situation in which a partner/manager intervened to adjust the schedule/budget to maintain quality. What made the decision?
11. What tools or methods do you use to speed up delivery without compromising quality (data analytics, automation, smart templates)? Provide real-world examples.
12. How does early planning and estimating hours/tasks affect stress absorption later?
13. How do novices and experienced people respond differently when faced with time pressure? And how can this gap be managed?
14. Do you resort to reallocating resources or bringing in specialized expertise when pressure rises? What are the decision criteria?
15. How do you dynamically measure budget pressure during a task? What are the early indicators of quality degradation?

II.2.2. Expert Answers

To gain a deeper understanding of the phenomenon, we interviewed three experts from different professional backgrounds: a partner in an international office, a manager in a medium-sized local office, and an independent auditor.

First Expert: Partner in an International Office

1. The stress situation: "In one of the banking sector's major cases, we exceeded the permissible hours during the planning phase. The decision was to reduce the amount of detailed testing. This wasn't easy, but the justification was that the client's risk was relatively low according to the initial assessment."
2. Procedures most likely to be shortened: "We usually start by reducing samples in detailed tests and then relying on controls. The reason is that the client has strong systems, so we feel justified in relying on them."
3. Early Sign-Off: “This occurred in a manufacturing client where the manager signed off before we received all external confirmations. We later addressed the deficiency in the following year’s audit.”

4. Documentation: "When pressured, documentation becomes less available. We use templates, and sometimes the workbook lacks detailed explanations."
5. Communication: “Pressure speeds up client meetings superficially, and we avoid certain inquiries that we know will prolong the time.”
6. Leadership tone: "We have clear messages from top management: quality over profitability. But in practice, middle managers feel under commercial pressure."
7. Policies and Controls: “We have a mandatory Independent Quality Review (EQCR) on critical tasks. This prevents major shortcuts.”
8. Client Governance: “When a client has an active review committee, there is less pressure on us because we know that getting documents will be quick.”
9. Internal Audit: "In some companies, relying on internal audit has saved us from significant budget overruns. But independence must be carefully assessed."
10. Leadership intervention: “A partner sometimes asks to extend the contract with a client rather than accept a reduction in quality, especially with international clients.”
11. Tools: “We use extensive data analysis software that reduces sampling time and detects anomalies faster.”
12. Planning: “Pre-estimating hours is very important. When we fail to estimate correctly, we sink into uncontrollable pressure.”
13. Experience: "Beginners feel more pressured and suggest unprofessional shortcuts. Experts balance efficiency with quality."
14. Redistribution of resources: "Sometimes we add an industry expert to save the mission, even if it costs us money."
15. Pressure measurement: "We constantly monitor the ratio of actual hours to planned hours. Any increase of more than 20% is a risk indicator for the quality of the task."

- **Second Expert (Review Manager at a Local Medium Office)**

1. "On a municipal audit assignment, the client imposed a short schedule on us. We had to reduce our physical inventory procedures."
2. “The most we cut back on are employee interviews and financial trend analysis because they take time and the client doesn't appreciate them.”

3. "Yes, the report was signed before some secondary tests were completed on the grounds that they would not change the final opinion."
4. "We write notes quickly, making do with short lines, which creates gaps for later review."
5. "Communication is severely affected: We minimize inquiries so as not to appear demanding to the client."
6. “In our office, leadership doesn't always send a strong message about quality, and that makes some teams more likely to compromise.”
7. “Policies exist but are poorly enforced. There is no mandatory independent review as in larger firms.”
8. “A client with strong governance really helps, but most of our clients don't have active audit committees.”
9. "Sometimes we're tempted to rely on a client's internal audit reports to save time, but we know they're not always reliable."
10. "It is rare for a manager to decide to extend the time. Usually, secondary procedures are sacrificed."
11. "We use Excel and simple analysis tools, and we don't have advanced resources like the Big4."
12. "Advance planning is often inaccurate because we lack sufficient historical data."
13. "Rookies crumble under pressure. We have to train them on the mission."
14. "It is rare that we redistribute resources due to financial constraints."
15. "The main pressure indicator is the pile of unfinished tasks."

- **Third Expert (Former Internal Auditor, Currently Independent)**

1. “When I worked as an internal auditor, time pressure was always a reason to shorten the audit steps, especially at the end of the fiscal year.”
2. "We often dispense with interviews with field staff and rely solely on documents."
3. "There have been instances of preliminary reports being signed before detailed reviews have been completed."
4. "Internal documents are incomplete, and not all digital evidence is preserved."

5. "Communication is weak, and the team tends to avoid long discussions with management."
6. “In companies with strong ethical leadership, they don't allow transgressions even if the report is delayed.”
7. "Controls were sometimes superficial, but some departments implemented parallel internal reviews that enhanced quality."
8. “When the audit committee is effective, we find ourselves less vulnerable to time pressure.”
9. "Relying on internal audit helped me a lot, especially in understanding the processes before going into the details."
10. “My experience is that leaders' intervention to protect quality is crucial, but rare.”
11. “Simple digital tools like spreadsheet analysis have helped me cut down time without compromising quality.”
12. "Early planning and allocation of tasks always reduces crises later."
13. "Beginners saw pressure as a reason to give up, but I, with my experience, looked for alternative solutions."
14. "Sometimes we bring in outside consultants to save the day when the task gets overwhelming."
15. “I was watching for indicators like late delivery of review parts, which are early signs of compression problems.”

III- Results and discussion :

After collecting the experts' responses, we analyzed and discussed them to extract key findings. This discussion aims to reveal common patterns and fundamental differences in auditor behavior, and the role of internal (such as leadership and culture) and external (such as client governance) factors in shaping audit quality under pressure.

III.1. Time Pressures and Quality-Reducing Behaviors :

The responses from the three experts clearly agreed that audit time pressures lead to reduced quality (RAQ) behaviors, albeit to varying degrees. The first expert, a partner in a large international firm, explained that the most common reductions under pressure are sample sizes, with a tendency to rely more heavily on the effectiveness of the client's internal controls. In contrast, the second expert, from a medium-sized local firm, emphasized that time pressure

typically leads to the omission of some analytical procedures and on-site interviews with client staff. These procedures are often considered "marginal" from a time perspective but are in fact essential for building a comprehensive picture of risks.

While international firms possess advanced technological alternatives that allow them to "compensate" for some procedures without a significant reduction in quality, local firms and independent auditors find themselves faced with difficult choices that may entail sacrificing some of the quality of their work due to limited resources.

III.2. The Role of Ethical Culture and Leadership Methods

The interviews highlighted the importance of organizational leadership in regulating the relationship between time pressure and audit quality. The first expert emphasized that his international office has a clear policy stipulating "quality over profit" and that there is a mandatory Independent Quality Review (EQCR) for major cases, creating an environment where procedural compromise is less likely. In contrast, the second expert explained that medium-sized local offices often lack the same rigor, lacking strong messages from senior leadership, leaving team managers with room to make decisions under pressure that may be detrimental to quality.

This variation across professional settings reflects what previous studies have indicated (e.g., Otley & Pierce, 1996; Sweeney & Pierce, 2006). Corporate values and leadership messages can mitigate the negative impact of time pressure. If senior management sends ambiguous or contradictory messages, the auditor tends to prioritize "staying within budget" over quality. However, if the messages are clear that quality is non-negotiable, the negative impact of pressure is significantly reduced.

III.3. Client Governance and the Role of Internal Audit

A prominent point that recurred across the three interviews was that the strength of a client's governance, whether through an active audit committee or strong internal management, directly impacts the auditor's handling of time pressures. The first expert from the international office confirmed that having an effective audit committee alleviates time pressure because it speeds up data access and increases management's willingness to cooperate. The second expert complained that most of their clients lack advanced governance structures, making time pressures even more acute, as gathering

evidence takes longer. The third expert indicated that having an effective internal audit helped him reduce the amount of work required, thus easing the pressure, despite the tight deadline.

III.4. Coping Mechanisms (Experience, Planning, Technology)

The three interviews touched on a range of coping mechanisms that help manage stress. The first expert explained that using data analysis tools and process automation allowed him to complete tasks more efficiently without sacrificing quality. The second expert, given limited resources, relied solely on simple tools like Excel, acknowledging that poor advance planning exacerbates stress later on.

From these responses, it can be concluded that the ability to absorb pressure is not equal among all offices: large offices have a strong digital infrastructure, while medium-sized offices rely on traditional solutions, and independent auditors compensate for the shortfall by drawing on their personal expertise.

III.5. Differences Between Offices

When looking at the whole picture, it appears that the institutional context plays a crucial role in determining the impact of budget pressures:

- ✓ International offices have strict systems and advanced tools, allowing them to manage stress more efficiently while reducing risks.
- ✓ Medium-sized local offices suffer from a lack of infrastructure and human resources, making them more vulnerable to quality compromises.
- ✓ Independent auditors face pressure with a combination of individual expertise and organizational flexibility, but with limited institutional support tools.

This variation reflects that budget pressures are not a homogeneous phenomenon but rather vary depending on the structure, size, resources, and institutional values of the office.

The bottom line here is that time pressure is a common factor across all environments, but its ability to cause quality reduction is linked to the institutional context, regulatory environment, and governance.

III.6. General Interpretation

By analyzing the responses of the three experts, it can be concluded that audit time pressures represent a real threat to audit

quality, but they are not inevitable. Their ultimate impact is determined by three main dimensions:

- ✓ Corporate culture and leadership styles within the audit firm (internal factor).
- ✓ Strength of the client's governance and internal control (external factor).
- ✓ Professional, technical, and planning adaptive capabilities (response mechanisms).

This interpretation is consistent with the "contextual interaction" theory, which argues that professional pressures do not necessarily lead to negative outcomes. Rather, the presence of support mechanisms and sound practices can transform pressure from an obstacle into a driver of efficiency.

Conclusion:

This study indicates that audit time pressures represent an increasing professional challenge in light of the complexity of the business environment and the growing demand for high-quality financial reports. Although these pressures are often associated with quality-reducing behaviors, interview results revealed that the impact is not uniform or inevitable but rather varies depending on the firm's culture .

1 Main Results

- ✓ **Direct impact of pressure:** Experts confirm that time pressure leads in most cases to abbreviated procedures and the adoption of quality-reducing practices but to varying degrees among international, local, and freelance offices.
- ✓ **The importance of culture and leadership:** Having a strict ethical culture and clear leadership messages makes quality non-negotiable, which reduces the negative impact of pressure.
- ✓ **The role of governance in the client:** A strong audit committee and effective internal audit facilitate the auditor's work and alleviate deadline pressures.
- ✓ **Coping mechanisms:** Good planning, professional expertise, and leveraging digital technologies represent strategic tools for managing stress without compromising audit quality.

2. Recommendations

- ✓ Promote an ethical culture within audit firms, with clear leadership messages that place quality above commercial considerations.
- ✓ Firms should invest in analytics and automation technology to ease time pressures and improve process efficiency.
- ✓ Encourage training and accumulated experience for auditors while adopting advance planning as a basic time management mechanism.
- ✓ Regulatory authorities should monitor and control the practices of firms while establishing policies that support a professional environment that balances efficiency and quality.

3. Future Prospects for the Study

Although this study contributed to providing an in-depth qualitative understanding of the implications of time budget pressures on auditors' behaviors, the field is still fertile for further research and expansion, and the most important future prospects can be identified as follows:

- Conducting large quantitative studies: Expanding the scope of the research to include larger samples of auditors at the local and international levels, using advanced statistical tools (such as SEM) to verify causal relationships between budget pressures and audit quality.

- Comparison between cultural and professional environments: The difference in the results of the interviews according to the nature of the office opens the way for comparative studies across different countries, especially between emerging and developed economies, to monitor the impact of cultural and organizational factors on the behaviors of the auditors.

- Deeper integration of technological dimensions: studying the role of artificial intelligence technologies, big data analysis, and continuous auditing in relieving time pressures and reducing quality reduction practices.

- Expanding the scope of modifying factors: Including new variables such as emotional intelligence of the reviewer, psychological and organizational support, team dynamics, and incentive systems, as elements that may explain differences in response to budget pressures.

- Focusing on the ethical and governance dimension: Conducting in-depth research on how to build an ethical corporate culture that makes quality an uncompromising standard, while analyzing the role

of audit committees and supervisory authorities in consolidating this culture.

With these prospects, the research is not limited to describing the problem in a particular environment, but opens the door to **building a more comprehensive theory** about the time budget pressures in the review, and proposes practical and academic paths to develop the profession and ensure its sustainability.

Referrals and references:

1. Desmond C.Y & Other, **Dysfunctional auditing behaviour: empirical evidence on auditors' behaviour in Macau**, International Journal of Accounting & Information Management, Vol 21, N° 03 (2013) , p 209
2. Manatap & Other, **Time budget pressure, auditor locus of control and reduced audit quality behavior**, International Journal of Civil Engineering and Technology (IJCIET), Volume 8, Issue 12, (December 2017), p 268
3. Timothy Kelly & Other, **Survey On The Differential Effects Of Time Deadline Pressure Versus Time Budget Pressure On Auditor Behavior**, The journal of applied Business Research, Vol. 15 No. 4 (1999), p 117
4. Loren Margheim & Other, A**n Empirical Analysis Of The Effects Of Auditor Time Budget Pressure And Time Deadline Pressure**, American Journal of Business Education (AJBE), Vol. 21 No. 1 (2005), p. 23
5. Breda Sweeney, Bernard Pierce, **Management control in audit firms : A qualitative examination**, Accounting, Auditing and accountability journal, Vol 17, N° 05, (2004), p 779
6. Ahmed Mohamed Saleh Al-Jalal, **The Impact of External Audit Environment Variables on the Quality of Professional Performance of Auditors in the Republic of Yemen**, PhD Thesis, Faculty of Economic, Commercial and Management Sciences, University of Algiers, (2010), p. 109.
7. Executive Decree No. 11/202, dated 26/05/2011, **Determining the Standards for Auditors' Reports, their Forms, and Submission Deadlines**, Official Gazette of the Algerian Republic, Issue 30, Article 03.
8. Resolution dated 12/01/2014, **Determining the Modalities for Submitting Auditors' Reports**, Official Gazette of the Algerian Republic, Issue 22, Article 02.
9. Amal Mohamed Mohamed Awad, "**The Impact of Practicing Non-Scheduled Auditing on the Quality of the Auditor's Professional Performance**," Journal of the Faculty of Commerce for Research and Studies, Alexandria University, Vol. 45, Issue 02, July 2008, pp. 71, 72.
10. Ahmed Younis Ramadan, **The Impact of Non-Regular Audit Practices on the Quality of Financial Reports: An Analytical Field Study in Syria**, Master's Thesis, Faculty of Economics, Damascus University, 2015, p. 132.