

## Work Overload, Time Pressure and Social Influence on the Work Efficiency of the Financial and Tax Auditor: Evidence from Peru

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### Abstract

*Objective:* This research presents a research model on the effects of work stress and its components: work overload, time pressure and social influence on audit efficiency, taking into account the perceptions of both the financial and tax auditor. *Methodology:* A partial least squares structural equation model (PLS-SEM) was used on the basis of a total of 240 responses from financial and tax auditors belonging to the Professional Associations of Lima and Callao in Peru. *Results:* According to the PLS-SEM model, it is suggested that work overload is the most important factor affecting audit efficiency. Time pressure has an impact on the quality of work, as well as social influence on audit efficiency and its components: quality of work and employee welfare. *Research Implications:* Further research could address the evolution of the effects of the variables. Also, cross-cultural research should be considered, considering other cities in Latin America. *Practical Implications:* Senior management and boards of audit firms should consider constructing a career path that encompasses the variables investigated and their impact over time on the auditor's career. *Originality/value:* The study contributes to the development of scientific literature on the characteristics of financial and tax auditing in Peru and the behavior of auditors.

**Keywords:** Work Stress, Work Overload, Time Pressure, Social Influences, Audit Quality

## INTRODUCTION

According to the International Standards on Auditing, the auditor must present his report with independence and professional judgment based on sufficient and timely evidence. Hence, professionals with internalized attitudes based on values, support in collegiality and with an ethical culture obtain better results than professionals oriented to compliance (Ghuri & Adler, 2024; Svanberg & Öhman, 2016). However, there may be cultural factors that affect the quality of their work. (Liyana pathirana & Akroyd, 2023; Romero-Carazas, Chávez-Díaz, et al., 2024). There may also be organizational structure and partner interaction factors that hinder a quality deliverable (Bishop et al., 2017). Process factors, such as work overload and tight deadlines, may even stress the auditor and prevent him from meeting the standard. (Johari et al., 2019).

In the Peruvian context, a new code of ethics for chartered public accountants has been approved by the end of 2023. The document highlights the importance and the essential quality of the professional's due behavior. (JDCCPP, 2023). These updates correspond to global corruption cases and concerns about the sustainability of companies and the accounting profession. (Baud et al., 2021; Mardawi et al., 2021; McKenna et al., 2023).

The requirement to meet deadlines influences auditor's judgment and decision making (Santos & Cunha, 2021a). Similarly, the requirement of obedience to superiors and under budgeting of time allocated to audits affects time pressure and in turn audit quality (Svanberg & Öhman, 2013).

This study will enrich scientific knowledge on auditors' perception of audit efficiency, given the few studies available in developing countries (Loke et al., 2016)

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## **LITERATURE REVIEW**

### **Work Efficiency (EA)**

The relevance of the labor efficiency of financial and tax auditors in the accounting and tax fields lies in the need to understand the various factors that affect their performance and productivity. Recent research, such as that of Hwang & Hong (2022), highlight the close relationship between working conditions and auditor performance, underlining the importance of quality of work and work wellbeing in the overall success of the audit process.

The work efficiency of the financial and tax auditor is defined as the set of factors that impact his ability to perform his duties effectively and in accordance with established professional standards. Studies, such as those of Mahdavi & Daryaei (2017) and Olasanmi (2016), studies delve into the importance of dimensions such as work quality and work wellbeing to improve efficiency in the audit field. In addition, the Five Factor Model (FFM) identifies five fundamental dimensions of personality, allowing to predict behavior and work efficiency in different professional contexts (Abdo et al., 2022). In this sense, the focus on the economic, efficiency and effectiveness elements of the Performance Report is crucial to understanding how a company uses its resources to achieve its objectives, which directly influences operational and financial success (Abdulabass et al., 2023).

The work efficiency of the financial and tax auditor is influenced by several dimensions, with quality of work and work welfare being crucial aspects. The quality of work is manifested in the accuracy of financial and tax reports, as well as in compliance with professional regulations during the audit. On the other hand, well-being and job satisfaction, which include elements such as stress level and work-life balance, are key to improving work efficiency and raising the quality of financial and tax auditing. In this context, the Performance Report provides a comprehensive framework for assessing organizational performance, enabling the auditor to optimize his or her job performance and contribute effectively to the success and efficiency of the company (Khan, Zaheer, Kakar, Ullah, & Bukhsh, 2023) (Abdulabass et al., 2023) .

Based on what has been obtained in the literature, the following hypothesis is proposed:

H1: Job stress as a whole (EL) significantly affects the work efficiency (EA) of the financial and tax auditor in Peru.

### **Work Overload (ET)**

Overwork is considered to be the most pressing issue in the workplace, and can cause mental distress to employees. The way people respond to workload is diverse. Some accept it, while others show frustration. As employees move up the job ladder, the workload increases, which influences workers' job performance (Hassnain, 2022; Johari, Ridzoan, & Zarefar, 2019).

An abusive supervisor may deprive employees of a substantial part of their job autonomy by overloading them with tasks that hinder the advancement of their objectives. This feeling of overload has been associated with a decrease in individuals' control over their work (A. N. Khan et al., 2023).

Work overload can be classified as long periods of discomfort in working conditions, which accumulate each time additional stressors are imposed on employees. These stressors can include a lack of time or easily manageable tasks, while factors such as unnecessary rewards and bonuses in the workplace to encourage employees to achieve impossible expectations under insufficient deadlines and limited resources only foster further feelings of resentment, contributing to more stressors in the environment (Ali et al., 2022).

Previous studies have shown that work overload has a significant influence on professional commitment (Brailovskaia et al., 2022; Ko et al., 2022).

Based on what has been obtained in the literature, the following hypothesis is proposed:

H2: Overwork (ET) significantly affects the welfare of the worker (BT) engaged in financial and tax auditing in Peru.

H3: Overwork (ET) significantly affects the audit efficiency (EA) of the worker dedicated to financial and tax auditing in Peru.

### **Time Pressure (PT)**

Time pressure (PT) in an audit is the pressure perceived by the professional to meet deadlines for delivering reports, whether partial or final, in such a way that it affects the quality of the audit (Espinosa-Pike & Barrainkua, 2017; Low & Tan, 2011).

The literature presents the time pressure (PT) factor as one of the factors that most negatively influences audit quality and professional skepticism (Ghani et al., 2022; Santos & Cunha, 2021b). Even PT is positively associated with dysfunctional auditor behavior (Svanström, 2016). Although there is research that concludes otherwise (Supriyatin et al., 2019).

Although there is evidence that auditors attend to their work with both objective and subjective criteria, with the objective criteria being the priority. In the context of increased PT, auditors reduce performance in the subjective task, but not in the objective one (Mocadlo, 2022).

Based on what has been obtained in the literature, the following hypothesis is proposed:

H4: Time pressure (PT) significantly affects the quality of work (CT) of the financial and tax auditor in Peru.

### **Social Influence (IS)**

The pressure coming from the people with whom the auditor interacts, whether they are superiors or peers, is called social influence pressure. While it is true that social influence is positive in fostering employee engagement in collaborative economy and audit quality issues, it is also true that social influence theory states that the behaviors of individuals are susceptible to change through the induced behaviors of others (Wetmiller, 2022).

These social pressures affect auditors' judgment in a society with considerable power distance and low individualism. Auditors facing inappropriate social pressures make judgments that violate their technical input, integrity and professionalism (Johari et al., 2019; Lord & DeZoort, 2001; Nasution & Östermark, 2012).

Social influence pressures include both compliance pressure (a request) and obedience pressure (an order), in both cases changes in the professional's behavior have been identified (Bishop et al., 2017; Clayton & van Staden, 2015).

Previous studies have shown that almost half of the participants in a team violated explicit policy and created budgetary slack when faced with pressure to obey from an immediate superior (Davis et al., 2006).

In other cases, the pressure for obedience oriented a team to a greater commitment to a project that fails (Chong & Syarifuddin, 2010). In others, the social pressure for obedience generated by the partners (Ying et al., 2023) and colleagues within auditing firms cause dysfunctional audit behavior (Tsunogaya et al., 2017).

Based on what has been obtained in the literature, the following hypothesis is put forward:

H5: The social influence exerted by superiors and peers (SI) significantly affects the quality of work (CT) of the financial and tax auditor in Peru.

H6: The social influence exerted by superiors and peers (SI) significantly affects the well-being of the financial and tax auditor (BT) in Peru.

H7: The social influence exerted by superiors and peers (SI) significantly affects the work efficiency (EA) of financial and tax auditors in Peru.

Table 1 shows the constructs based on the stated hypotheses, the number of indicators, the type of construct and the measure to be used for data collection.

*Table 1 Summary of study construct*

Construct	Number of indicators	Construct type	Measurement
Work Overload (ET)	5	Independent	Likert scale
Time Pressure (PT)	5	Independent	Likert scale
Social Influence (IS)	5	Independent	Likert scale

Work Efficiency (EA) - Work Quality (CT)	3	Dependent	Likert scale
Work Efficiency (EA) - Employee Welfare (BT)	2	Dependent	Likert scale

### Methodology

The research is of non-experimental, observational design with a quantitative approach. The purpose of this type of research is to establish the relationships and meanings between variables and factors, and the hypotheses. It seeks to quantify the phenomena with the objective of determining causal relationships (Romero-Carazas, Mayta-Huiza, et al., 2024).

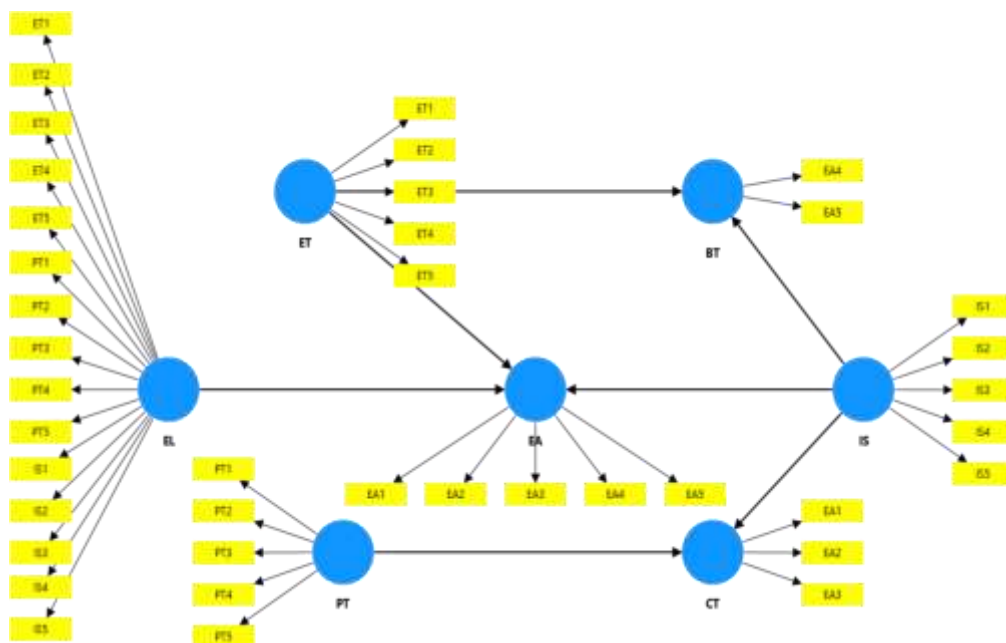


Figure 1. Proposed research model

Source: Smart PLS4

EL = Work Stress; IS = Social Influence; ET = Work Overload; PT = Time Pressure; EA = Work Efficiency; CT = Work Quality; BT = Employee Welfare.

Given the quantitative approach, a questionnaire was applied to a group of financial and tax auditors in Lima, Peru. The questionnaire was sent to auditors belonging to the Associations of Public Accountants of Lima and Callao through social networks and mail. The questionnaire uses a Likert scale with values from 1 (totally disagree) to 5 (totally agree). A response was obtained from 240 auditors.

The questionnaire is divided into two sections. The first section collects demographic characteristics such as gender, age, marital status, educational level, audit sector and work experience. The second section consists of questions related to the independent variables: Overwork (ET), Time Pressure (PT) and Social Influence (IS) as well as the dependent variable Audit Efficiency (EA).

Variance-based structural equation modeling is used for the examination of more complex statistics. Current research supports the variance-based SEM procedure for social science research. The basis for using PLS-SEM is based on the prognostic impact it offers to the model, the practicality of both deep and deterministic measures, a smaller sample size, and the absence of ordinary assumptions about the data prior to performing the procedure.

SEM performs deep and systematic inspections by demonstrating associations between numerous dependent and independent variables simultaneously. Finally, SEM allows you to work with several associations in a single integrated analysis.

The SmartPLS 4.0 software tool is compatible with variance-based SEM. PLS is a second-generation SEM procedure that establishes estimates for structural and measurement models. (Hair Jr. et al., 2017). It also

explains compound relations because it does not deal with problems of factorial indeterminacy and impermissible solutions (Fornell & Bookstein, 1982). The Smart PLS software offers multiple measures for model fit assessment. Therefore, its use provides evaluations for both measured and structural models. (N. Ali et al., 2018; Hair Jr. et al., 2017).

## RESULTS

The composition of the participants is mainly male, over 50 years of age, married with master's degrees or studies and from the financial and tax auditing sectors, with more than 20 years of experience.

**Table 2 Demographic analysis of participants**

Characteristic	Category	n	Porc. %
Sex	Female	105	43.8%
	Male	135	56.3%
Age	Under 30	10	4.2%
	Between 30 and 40	25	10.4%
	Between 41 and 50	60	25.0%
	Over 50	145	60.4%
Marital status	Married	105	43.8%
	Civil partner	20	8.3%
	Separated	50	20.8%
	Single	65	27.1%
Studies	Bachelor	5	2.1%
	Titled	45	18.8%
	Master's Study	30	12.5%
	Master's Degree	65	27.1%
	Doctoral Studies	45	18.8%
	PhD	50	20.8%
Audit Sector	Accountant	5	2.1%
	Financial	100	41.7%
	Governmental	10	4.2%
	Quality Processes	5	2.1%
	Tax	120	50.0%
Experience	Under 5	45	18.8%
	Between 5 y 10	25	10.4%
	Between 11 y 20	45	18.8%
	Over 20	125	52.1%

The relationship between job stress (EL) and job performance or audit efficiency (EA) is examined to establish perceptions that excessive workload, tight deadlines and the constant pressure to meet quality and accuracy expectations can have a negative impact on auditors' efficiency. This stress can lead to fatigue, decreased ability to concentrate and burnout, which, in turn, can reduce the quality of audit work, increase the likelihood of errors and decrease overall productivity. On the other hand, a moderate level of stress can act as a motivator to improve efficiency, encourage auditors to better manage their time and resources, and maintain a disciplined approach to their tasks. However, it is crucial that audit firms implement effective stress management strategies, such as time management training, psychological support and wellness programs, to ensure that work-related stress is kept at levels that promote efficiency rather than detract from it. This by means of a reflective model with each construct measured by its items.

Firstly, the factor loadings are mostly greater than 0.5, which demonstrates the importance of the construct (G. F. Khan et al., 2019; Ockey & Choi, 2015) (Subhani, Khan, & Ahmad, 2024)

According to Ali et al. (2018), evaluation of the measurement model includes the assessment of reliability and validity of the measurements.

The estimation of models considered for measurement includes calibrating the validity of the measures (i.e., convergent and discriminant validity). Point loadings must be greater than 0.7 to defend the reliability of the dimension, variable and indicators. The average variance extracted (AVE), which must be greater than 0.5, licenses determining convergent validity. To produce internal consistency reliability, Cronbach's alpha (a) and composite reliability (CR) must be greater than the lower bound of 0.700 (Adamson & Prion, 2013; Hair et al., 2019; Ursachi et al., 2015).

The reliability and validity of the construct were analyzed using the threshold value mentioned above. Cronbach's Alpha and CR had fluctuating values above and below the threshold of 0.700 for the 5 dimensions.

That is, for overwork (a=0.814; CR=0.869); For its part, for work pressure (a=0.798; CR=0.777); for the social influence dimension (a=0.793; CR=0.855); for the quality of work dimension (a=0.897; CR=0.936); and, finally, for the worker well-being construct (a=0.785; CR=0.903).

**Table 3. Construct reliability and validity**

Construct	items	FL ≥0.6	Cronbach's alpha ≥0.7	Rho-A ≥0.5	CR ≥0.8	AVE ≥0.5	VIF	
<b>Work Stress (EL)</b> 0.822	Work Overload (ET)	ET1	0.564	0.814	0.842	0.869	0.575	1.318
		ET2	0.794					1.851
		ET3	0.747					1.531
		ET4	0.839					2.131
		ET5	0.815					3.078
	Time Pressure (PT)	PT1	0.685	0.798	0.965	0.777	0.987	2.066
		PT2	0.253					1.276
		PT3	0.342					1.328
		PT4	0.556					1.361
		PT5	0.819					1.436
	Social Influence (IS)	IS1	0.673	0.793	0.810	0.855	0.543	2.258
		IS2	0.757					2.331
		IS3	0.708					1.504
		IS4	0.702					2.719
		IS5	0.833					3.149
<b>Work Efficiency (EA)</b> 0.744	Work Quality (CT)	EA1	0.913	0.897	0.901	0.936	0.830	3.450
		EA2	0.948					5.159
		EA3	0.871					2.320
	Employee Welfare (BT)	EA4	0.917	0.785	0.791	0.903	0.823	1.717
		EA5	0.897					1.717

The discriminant validity of the constructs or dimensions was analyzed using the criterion of (Fornell & Larcker, 1981) and the coefficient Heterotrait Monotrait (HTMT), respectively. The Fornell-Larcker criterion is achieved for the present study, since the values indicated are the square root of the AVE and better than the previous values. Furthermore, the HTMT ratio in theory should be less than 0.85 for each dimension or construct, so under these conditions they must meet the discriminant validity standards (Hair et al., 2019; Henseler et al., 2015).

**Table 4. Discriminant validity**

Construct	BT	CT	EA	EL	ET	IS	PT
<b>Fornell-Larcker Criteria</b>							
BT	0.907						
CT	0.164	0.911					
EA	0.794	0.730	0.687				
EL	0.771	0.431	0.799	0.563			
ET	0.659	0.446	0.731	0.899	0.758		
IS	0.613	0.171	0.529	0.740	0.468	0.737	
PT	0.211	0.580	0.504	0.456	0.355	0.057	0.571
<b>Heterotrait-Monotrait ratio (HTMT) Criteria</b>							

BT						
CT	0.192					
EA	0.839	1.053				
EL	0.917	0.484	0.900			
ET	0.789	0.512	0.855	0.981		
IS	0.747	0.191	0.559	0.968	0.522	
PT	0.819	0.578	0.928	1.108	0.703	0.653

The model fit and goodness of fit (GOF) of the model were analyzed by calculating GOD which shows that the fitness of the model is achieved as per global standards (Hair et al., 2019). Confirmatory factor analysis (CFA) was used to discover the dimensional properties of the scales. The results show an acceptable fit.

The structural model is evaluated based on the R2 values as illustrated in Figure 2. In the present case the R2 values of 0.650, 0.553 and 0.355 for audit efficiency, worker well-being and work quality respectively show the moderate weak to substantial fitness of the model (Hair et al., 2019).

P values at the significance level below 0.05 show that the direct relationship between several of the hypothesized constructs is established and supported. Those shown in table 5.

**Table 5. Result of the hypotheses**

Hyp.	Path	Effect	Path coefficient	t-value	p-value <0.05	Decision
Ha	EL→EA	DIRECT	1.064	10.01	0.000	Support
H1	ET→BT	TOTAL	0.476	1.992	0.000	Support
H2	ET→EA	INDIRECT	-0.133	1.222	0.000	Support
H3	PT→CT	DIRECT	0.572	4.556	0.000	Support
H4	IS→CT	INDIRECT	0.138	1.324	0.000	Support
H5	IS→BT	TOTAL	0.390	0.999	0.000	Support
H6	IS→EA	-	-0.196	-	0.000	Support

Finally, while all the effect of the independent conduits, that is, work stress and audit efficiency show path values at 0.500 onwards under a significance level less than 0.05, it clarifies the predictive power of independent constructs for the dependent constructs. Figure 2 illustrates the general model of the current reading of all the constructs and their items along with the external loading values. The figure shows that the constructs are measured using their specific items. Path values show the strength of prediction between your constructs or dimensions. While the value of R2 is represented within the measuring and dependent constructs. The global model conforms to what is described in the tables (Henseler et al., 2009).

## DISCUSSION

It is established that there are factors exogenous to the accounting professional that intervene decisively in the quality of the audit. All components of work stress directly affect the efficiency of the audit. Time pressure and social influence factors affect the quality of work. Overwork and social influence affect the worker's well-being. In this way, it is concluded in the same line with other studies carried out on accounting and auditing personnel. (Chávez-Díaz et al., 2024; Johari et al., 2019; Wetmiller, 2022).

Likewise, investigations that have arisen in other latitudes on audit work are corroborated, both in the public sector (Loke et al., 2016; Sumiyana et al., 2023), as in private companies (Abdalwahab & ALkabbji, 2020; Le Anh et al., 2023).

The implementation of the level of participation in extra-work activities such as training through seminars, free courses or workshops is negatively associated with the auditor's dysfunctional behavior and, therefore, transcends the improvement of audit quality. (Svanström, 2016). Likewise, when sectoral specialization is considered as an auditor profile, it will be observed that the level of time pressure is significantly reduced, therefore, auditors who are specialists in the sector work more efficiently and face lower PT compared to with non-specialist auditors (Huang et al., 2015).

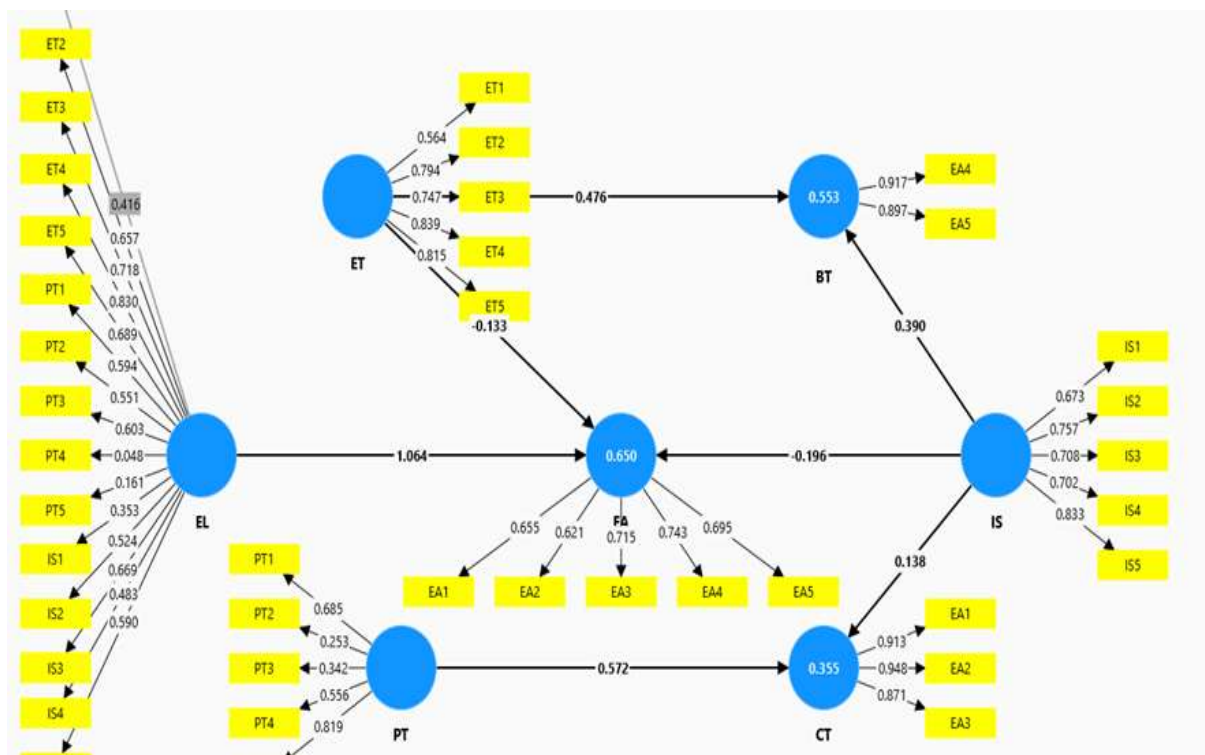


Figure 2. Structural Model Results

Nota: Smart PLS4

EL = Work Stress; IS = Social Influence; ET = Work Overload; PT = Time Pressure; EA = Work Efficiency; CT = Work Quality; BT = Employee Welfare.

The implementation of information technologies applied to auditing will greatly encourage auditors to streamline their work processes (shorten time) and will be useful in determining audit procedures, in this way the complexity of the audit can be reduced. task and in turn can produce quality audit reports (Agus Wijaya & Yulyona, 2017).

The participation of the accounting profession, in the auditing branch, is crucial to face the challenges in times of Industry 4.0 in Peru, where an increase in the gross domestic product is observed, but without resolving the underlying problems such as socioeconomic problems. -environmental, administration of justice and corruption (Alfaro-Mendives, 2021).

## CONCLUSION

Good Audit work is essential for the proper functioning of an entity, whether public or private. And carrying out the audit work efficiently must lead Senior Management to reflect on the dangers that can be caused by the disproportionate workload, the pressures of the agenda and the latent social influence through the way of communication by supervisors and the managers.

The Auditor may perform his duties with diligence and quality for up to a certain period, but over the years, certain declines may be evident that affect the well-being of the worker and, of course, the quality of the work.

This problem exposed in Peru should be expanded in future studies to other countries on the continent, and establish features of similarity that can help to better understand the behavior of the sector, of the directors, of the auditors.

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