

Analysis Size Company and Size Public Accountant Firm on Audit Quality with *Time Budget Pressure* As a Moderating Variable

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ABSTRACT

This study aims to analyze the effect of company size, size of the Public Accounting Firm (KAP) on audit quality by considering time budget pressure as a moderator. The population data used is all mining companies listed on the Indonesia Stock Exchange (IDX) in 2021-2023. This study used a purposive sampling method and obtained a sample of 228 companies. The data was analyzed using moderation regression analysis (MRA). The results showed that the size of the Public Accounting Firm (KAP) has a positive effect on audit quality, while company size has no effect on audit quality. In addition, time budget pressure cannot moderate the effect between company size and Public Accounting Firm (KAP) size on audit quality.

Keywords : Audit Quality ; Company Size ; Size of Public Accounting Firm; Time Budget Pressure

INTRODUCTION

Company required in a way law For prepare report finance in a way fair And honest and ensuring that the information presented to users is correct and reliable (Werner, et al. , 2021). Therefore, a company's financial report must be audited before being submitted to the OJK and for tax payment purposes, to assess the fairness of all material matters from the financial report that has been presented (Pratomo & Wibowo, 2024). While financial reports that are not or Not yet audited will reduce level *stakeholder* trust on fairness report finance (Wahyuni, 2022). The independent auditor's perspective is an unbiased assessment of the financial statements; therefore, the quality of the audit provided by the independent auditor will affect the quality of information in the financial statements prepared by management (Astuti & Pangestu, 2019). The quality of an audit can be considered good if the opinion given by the independent auditor accurately reflects the actual condition of the company (Ayu Amalia, et al. , 2019). Audit quality related with standard audit And control quality Which to signify procedure And results audit, assessing the efficacy of the implementation of the auditor's professional obligations and responsibilities (Arista, et al., 2023). The case that occurred at PT Timah, in his research Auliyah, et et al. (2022) revealed that PT Timah experienced losses in 2015, however, PT Timah is suspected of having misrepresented its profits. in a way excessive on report finance year 2015. Although thus, Office Accountant PWC Public has given an unqualified opinion on PT Timah's financial statements for the period. To address the deteriorating audit quality in Indonesia, the Accounting Profession Committee proposed the establishment of audit quality indicators to the Institute of Public Accountants and the Center for Financial Profession Development. Audit quality indicators to improve the quality of audit services, strengthen public trust in the accounting profession, and comply with world progress that requires the implementation of the best international audit practices (IAPI, 2016). This study examines the relationship between quality audit And variables like size company And size of accounting firm, with *time budget pressure* as a moderating variable . Company size serves as a criterion for evaluating the size of an organization, which includes total assets, total revenue, total sales during year fiscal, capitalization market, And metric addition Which to signify its vastness asset company. (Annisa & Sartika, 2021).

Large companies have high audit quality standards, so they choose independent, professional, and reputable KAP (Akbar & Hermi, 2024). As the size of the company increases, so does the size of the agency costs. The auditor's likelihood of detecting misstatements is greatly influenced by understanding, skills, And independence they (Layli & Arifin, 2020). Study by Andriani et al. (2020) showed that large KAPs produce superior audit quality compared to small KAPs. This study includes time budget pressure as a moderating variable to test the correlation between size company And size office accountant public to quality audit. Study previous one that uses *time budget pressure* as a moderating variable Among them are Halim & Achsin (2014), Krisna Pradipta & Ketut Budiarta (2016) and Gasperz (2014) showing the results of the three studies. the inconsistent. Wrong One difference significant between study This with previously, namely the use of the inverse U theory. Within the framework of this theory, *time budget pressure* considered to have an impact to level stress Work auditors. Study Andrew (2016) emphasize that in optimal stress situations, auditors can achieve higher levels of work effectiveness.

Study This Also utilise information finance company registered in IDX in mining sector during period 2021-2023. Researcher choose mining sector because of during In the last 3 (three) years, this sector has received the largest lift from the realization of domestic investment in the primary sector (BKPM, 2024). In 2023, this sector has become ranked 1st out of 23 sectors with the highest realization of PMDN investment, namely IDR 86,689,230,000,000.7 (BKPM, 2024). Of course, this sector is a destination for many investors and companies that enter this sector will pay attention to the main considerations in order to obtain quality audit tall, because of report finance Which audited auditor independent will served to investors. Then, researcher choose period study on year 2021-2023. Range time was chosen for become the research period due to data from BPKM year 2024 shows the mining sector the experience improvement investment planting capital in country in 3 (three) years, with the following details :

Table 1. Growth Realization Investment Planting Capital In Country Mining Sector 2021-2023

Year	Growth Investment (Rp Million)
2021	25,517.10
2022	62,521.60
2023	86,689.20

Source: <https://bkpm.go.id>

Improvement investment on sector This can increase need will quality audit Which more both to attract investor trust and ensure transparency of financial reports.

STUDY LIBRARY

Theory Agency (*Agency Theory*)

Agency theory proposed by Jensen et al. (1976) stated that there is a conflict of interest between management (agent) and shareholders (principal). The demand for audits arises from information asymmetry and agency conflicts between managers, outside investors, and intermediaries (Elewa & El-Haddad, 2019). In his research Dang (2004) assume about theory agency Which to clarify that financial statement audits are an effective monitoring mechanism to assure stakeholders that financial statements do not contain material errors. Therefore, as party third Which independent , auditor considered capable bridge or become independent mediator in reducing agency problems (Diah Ayu, et et al. , 2019).

Theory Inverse - U

inverse -U theory explains that if someone receives a stimulus that is too low or too high, it will affect the performance that will be produced (Ayu Amalia, et al. al. , 2019). The existence of pressure can give response positive and also negative, when stimulus impact in decreasing performance or performance, the source of stress is a suppressor (Bachroni & Asnawi, 1999). The inverse -U theory is a theory of work stress which is used as a basic theory of *time budget pressure* . The more stressed the auditor is due to the increasingly limited time to complete the audit assignment, the more likely the auditor is to take actions that result in a decrease in audit quality (Andreas, 2016; Zakaria et al. et al. , 2013).

Quality Audit

DeAngelo (1981) stated that audit quality is an assumption developed by the market that auditor capable detect violation material (Wrong serving) or mismatch with principles that will then be reported to the relevant authorities. The purpose of the audit is to ensure the accuracy of the financial statements; this function will only be successful if the audit opinion accurately represents the actual audit findings (Al- Ajmi , 2009).

Size Company

Company size is determined by the total assets recorded on the balance sheet at the end of the fiscal year, as shown by EA Sinaga & Rachmawati (2018). As the size of the organization increases, the possibility of the occurrence of agency disputes also increased. As a result, involving auditors independent Which own good reputation in process audit report finance company extensive becomes very important (Hwee Teng, et et al. , 2023).

Size Office Accountant Public

Large-scale companies tend to choose KAPs that have a large scale to carry out their work. service audit to report his finances (Sari, et al. , 2019). Dimensions scale big or the smallness of KAP can be assessed from its relationship with *the Big Four* or vice versa. Large scale KAP merged in Big Four generally give quality audit superior compared to KAP scale small Big Four (Sari, et al., 2019).

Time Budget Pressure

Shintya, et al. (2016) stated that *time budget pressure* refers to the condition in which the auditor faced with on need For optimize efficiency in limit time audit budget that has set or For Work in limit time audit Which very strict. Matter This happen when the auditor requested finish audit in term time more short from Which determined by relevant professional standards (Amrulloh & Satyawan, 2021). The purpose of determining the audit time budget is to provide guidance to auditors in implementing the audit steps and procedures contained in each audit procedure (Rahmadini & Fauzihardani , 2022).

Development Hypothesis

Influence Size Company To Quality Audit

The size of a company is measured by its total assets at the end of the fiscal year. As the size increases, company, cost agency even increase. Matter This due to by improvement complexity and larger volume of company activities. Large companies tend to use audit services from KAP big nature independent And professional, matter This aiming For ensure results audit have a high level of quality (NS Sinaga & Prasetyono , 2014). Fernando et al. (2010) showed that large companies generally have a superior and more efficient Internal Control System (SPI) than small companies. High-quality SPI makes it easier for auditors to access important information and increase quality results audit. Study Which done by Andika Handsome & Rudy

(2023), Buchori & Budiantoro (2019), Luh Gede Wita Yustari, et al. (2021) emphasized that the size of the KAP has a positive impact on audit quality. The implication is that the larger the company size, the better the internal control system and the better the audit quality.

H₁ : Size Company influential positive to Quality Audit

Influence Size Office Accountant Public To Quality Audit

One way to maintain the quality of financial reports in the eyes of stakeholders is by collaborating with KAPs that are members of *the Big Four*. or its affiliates. *Big Four KAP* tend to produce higher quality audits than *non-Big Four KAPs* because of reputational pressure and greater risk of giving an inaccurate audit opinion (Hartono Ivan & Laksito, 2022). DeAngelo (1981) revealed that the size of the KAP has an impact on the quality of the audit produced. Accounting firm size big will tend give audit with quality tall compared to Small-sized KAP. This is because large KAPs have superior resources, including more experienced and trained auditors, access to audit specialization, increased investment in technology audit, And procedure as well as control quality Which more Good. According to Faizah Nuru & Mulyani (2023), large-scale KAPs show a higher level of independence than small-scale KAPs. Research by Hartono & Laksito (2022) and Suciati & Triani (2019) concluded that KAP size has a positive impact on audit quality. Showing an increase in KAP size and diversity challenge audit Which faced correlated with improvement experience And KAP auditor technical skills.

H₂ : Size Office Accountant Public influential positive to Quality Audit

The Effect of Company Size on Audit Quality with Moderation Time Budget Pressure

Larger company sizes are associated with higher complexity of financial information, thus requiring competent and experienced independent auditors to audit them with quality. (DeAngelo , 1981). Thus, large companies tend to choose large KAPs because they are considered to have adequate resources and technical capabilities to conduct high-quality audits. *Time budget pressure* stricter audit procedures can worsen audit quality because auditors are forced to cut back on audit procedures that should have been performed (Kelley & Margheim , 1990; McNair , 1991). As a result, the likelihood of failing to detect material misstatements can increase and potentially harm quality results audit (Jaggi & Tsui , 1999). Study Waggoner & Cashell (1991) shows *time budget pressure* negatively impact audit quality, especially when auditors audit large companies with complex operations.

H₃ : Time budget pressure capable For to moderate influence between Size Company And Audit Quality

Influence Size Office Accountant Public To Quality Audit with in Moderation Time Budget Pressure

Large KAP size is associated with adequate resources such as experienced auditors, audit specialization, and sophisticated technology so that it is considered to have the ability to carry out audits with higher quality standards. Large KAP also tend to have a good reputation that they want to maintain, so they are motivated to produce quality audits (DeAngelo , 1981). On the other hand, *time budget pressure* strict audit procedures reduce audit quality because auditors must complete work within a limited time by reducing audit procedures (Kelley & Margheim , 1990). Study Otley T & Pierce J 1996) find that auditor from Large KAPs are more vulnerable to declining audit quality due to *time budget pressure* , because they face higher expectations. Thus, *time budget pressure* is thought to moderate the relationship between KAP size and audit quality.

H₄ : Time budget pressure able to moderate the influence between the Size of Public Accounting Firm (KAP) and Audit Quality

METHOD STUDY**Type And Source Data**

The type of research data is quantitative data. The data sources used are secondary data, namely report finance Which has published from company sector mining listed on the IDX for the period 2021-2023.

Population And Sample

This study uses purposive sampling, where the sample is selected based on the researcher's criteria to suit the objectives and intent of the study (Sharma, 2017). The sample criteria in this study include:

Table 2. Determination Sample

No.	Information	Amount
1.	Mining sector companies listed on the Indonesia Stock Exchange in 2021-2023	249
2.	Mining sector companies that were delisted from the Indonesia Stock Exchange	(3)
3.	annual reports report) during 2021-2023	(18)
End of year observation sample		238

Source : data processed, 2024

Variables Study And Definition Operational

The research variables include company size and KAP size as independent variables, audit quality as a variable. bound, And pressure budget time as a variable moderation . The definition of each variable and its measurement are:

Table 3. Instrument Variables

No.	Variables	Definition	Formula
1.	Company Size (X1)	Company size can be defined as the dimension of the size or smallness of a company which is assessed based on the company's total assets at the end of the year (Palepu et al , 2020)	Firm Size = Ln Total Asset
2.	Public Accounting Firm Size (X2)	Public Accounting Firm (KAP) is defined as a business entity that has obtained permission from the Minister of Finance to be a place for public accountants to provide audit services (Suciati & Triani, 2019)	Dummy Variable
3.	Audit Quality (Y)	Audit quality is the ability of an auditor to find and detect material misstatements or non-conformities with principles which will then be reported to the relevant authorities (Duramany-Lakkoh , 2022; Suciana & Setiawan, 2018)	ROA
4.	Time Budget Pressure (Z)	Time budget Pressure is a reference to the time limit given to public accountants to complete audit tasks for their clients (Nugroho, 2018)	Time Budget Pressure = Audit report date – financial statement date

Technique Analysis Data

The study used MRA data analysis techniques. A number of other tests conducted for hypothesis testing are multicollinearity test, heteroscedasticity test, and autocorrelation test and determination coefficient test (R²), F test, and t.

RESULTS ANALYSIS AND DISCUSSION

Analysis Statistics Descriptive

Descriptive statistical analysis to interpret the data that has been collected and provide an initial description of the data being studied. The results of the descriptive analysis of this study are:

Table 4. Statistics Descriptive

	N	Min	Max	Mean	Std . Deviation
Size	228	3,886,923,977	169,616,471,41	13,764,283,129	27.809.902.919.5
Company			7,000	.911.70	45,805
Size Office	228	0	1	0.29	0.457
Public					
Accountant					
Time Budget	228	31	307	94.46	35,211
Pressure					
Quality Audit	228	- 3.54	0.62	0.0611	0.29136

Source: Output SPSS, 2024

Table on show amount data as big as 228 sample from 249 population Which selected using *purposive sampling* according to the criteria determined by the author.

Test Assumptions Classic

Assumption test classic is prerequisite statistics Which fulfilled before do test hypothesis. Following results evaluation assumption classic in study:

Table 5. Summary Results Test

Information	Mark
Normality Test : Asymp . Sig Value (2-tailed)	0.097
Multicollinearity Test : Tolerance & VIF Values	
Company Size	0.830 & 1.205
Public Accounting Firm Size	0.809 & 1.236
Time Budget Pressure	0.942 & 1.062
Heteroscedasticity Test : Sig . Value.	
Company Size	0.832
Public Accounting Firm Size	0.410
Time Budget Pressure	0.855
Autocorrelation Test : Durbin-Watson Value	1,981

Source: Output SPSS, 2024

Table 5 above shows that the study meets the requirements of the classical assumption test. The normality test shows the significance value of *Kolgomorov-Smirnov*. 0.097 or 9.70% and above 0.05 or 0.05%. This shows that the data has been distributed normally. In the multicollinearity test, the *tolerance* value is shown > 0.1 and VIF value <10, the data in this study is declared free from multicollinearity. Then, the heteroscedasticity test shows a value of > 0.05, meaning No There is heteroscedasticity in data. Autocorrelation Also No happen in data This, This is shown by the *Durbin-Watson value*. 1.981 between the upper limit (dU) with a value of 1.7887 and (4-dU) with a value of 2.2213.

Test Hypothesis

Hypothesis testing for decision making through data analysis and for acceptance or rejection of hypotheses in research. The hypothesis testing of this research is:

Table 6. Results Test F

F	Sig .
3,508	0.005

Source: Output SPSS, 2024

Based on the table, the calculated F value is 3.508. Because the calculated F value is $3.508 > F$ table 3.04, so size company (X1) And size Office Accountant Public (X2) in a way simultaneous impact on audit quality variable (Y)

Table 7. Results Test Coefficient Determinant (R2)

Model	R	R Square	Adjusted R Square
1	0.271	0.073	0.052

Source : Output SPSS, 2024

The R Square value in the table is 0.073 or 7.3%, showing that together the size of the company (X1) and the size of the Public Accounting Firm (X2) influence the audit quality variable (Y) by 7.3%, the rest is influenced by other variables.

Table 8. Results Test Regression Moderation (MRA)

	Unstandardized Coefficients		Standardized Coefficients	t	Sig .	Information
	B	Std . Error	Beta			
Company Size	5,242	,000	,050	,186	,852	H ₁ Rejected
Size of Accounting Firm	,368	,178	,577	2,071	,040	H ₂ Accepted
Size						
Company* Time Budget Pressure	-3,583	,000	- ,028	- ,106	,916	H ₃ Rejected
Size KAP* Time Budget Pressure	- ,003	,002	- ,360	-1,313	,190	H ₄ Rejected

Source: Output SPSS, 2024

Based on table on variable Which in a way partial impact on quality audit (Y) is a variable size of accounting firm (X2), seen from mark t-count $> t$ table namely $2,071 > 1,972$ And mark sig . < 0.05 , which is 0.040. Therefore H₂ accepted, while H₁ , H₃ and H₄ rejected.

Discussion

Influence Size Company on Quality Audit

The test results show a significance value of $0.852 > 0.05$; company size does not affect audit quality, and the null hypothesis (H1) is rejected. The findings of this study strengthen the research of Hwee Teng et al. al. (2023) and Susanti & Annisa (2023). Company size is not necessarily the main determinant of audit quality. The absence of an effect of company size on audit quality can be explained because currently the audit standards applied by KAP are universal and do not differentiate the size of the company being audited. Although agency conflicts can differ between large and small companies small, mandatory auditor apply procedure audit Which The same tightness For all clients are in accordance with the professional standards of public accountants. In addition, with the existence of strict regulations from the authorities related as well as risk litigation , auditor play a role as party independent Which must bridging *the principal's interests* and *agent* with the same level of caution, regardless of the size of the client company. The size of the company's total assets is no longer an important determinant of audit quality.

Influence Size Office Accountant Public on Quality Audit

The test results show a *sig value* of $0.040 < 0.05$, so the size of the KAP has a positive impact on quality audit or H₂ accepted. Research results support Hartono's research & Laxity (2022) and Suciati & Triani (2019). Based on agency theory, KAP acts as an independent party that minimizes information asymmetry between *the principal* and *agents* . Large KAPs, especially *the Big Four* and its affiliates have better capabilities in carrying out these functions based on several aspects. First, large KAPs have adequate resources available, including experienced auditors and modern audit technology, opportunities to participate in training with professional auditors that allow for more effective identification of material errors. Second, large KAPs have more substantial reputational risks, so they apply higher independence and objectivity in providing audit opinions to maintain their reputation. Third, large KAPs have experience in handling various types of industries and audit problems Which complex, so that matter the increase its capabilities in detect fraud or errors in financial reporting. Thus, the factors explain the positive relationship between KAP size and the quality of the audit produced, according to its function in mitigating agency conflicts between shareholders and management.

Time Budget Pressure as Variables Moderation on Size Company And Audit Quality

Testing the show mark significance $0.916 > 0.05$; pressure budget time does not change connection between size company with quality audit, so that cause rejection of H3. The results of the study support Rabihah's research et et al. (2023) and Rizal & Liyundira Setyo (2020). Based on theory agency, connection *principal* And *agent* need supervision Which optimal through the audit process. In the context of the inverse U theory, time budget pressure should has an optimal point where pressure moderate can increase performance auditors, However results study show no effect moderation . Things this can be explained because of *time budget pressure* experienced by the auditor is not enough significant For influence How size company interact with quality the audit that produced in effort minimize conflict agency. Auditor as party independent which bridges *the principal's interests* and *agents* , must still carry out audit procedures in accordance with audit standards issued by IAPI regardless of the size of the company and the time pressure faced. Theory inverse U Which indicates that pressure moderate can increase performance No proven in the context of the relationship between company size and audit quality, where auditors are still required to maintain their audit quality in detecting potential information asymmetry . This shows that the role of auditors in reducing agency conflicts is more influenced by fundamental factors such as competence and independence , compared to the interaction between company size and time budget pressure.

Time Budget Pressure as a Moderating Variable on Public Accounting Firm (KAP) Size and Audit Quality

Results testing show mark $sig . 0.190 > 0.05$ so size *time budget pressure* unable to moderate the relationship between KAP size and audit quality or H_4 rejected. The research results support study Rabiha et al. (2023) And Rizal & Lydia Setyo (2020). In perspective agency theory, KAP acts as an independent party that reduces *the principal's* information asymmetry and *agent*. Based on the inverse U theory, time pressure can affect performance. However, research shows that time pressure does not have a significant impact. Large KAPs have adequate professional capabilities and resources to carry out their supervisory functions, and can still guard quality audit in effort minimize conflict agency let go from pressure time faced. This can be explained because large KAPs have standardized quality control systems and experienced auditor teams in managing time pressure, so they can still operate his role in detect potential asymmetry information in a way effective. Theory inverse U indicating the existence of an optimal pressure point to improve performance is not proven to moderate the relationship between KAP size and audit quality, where fundamental factors such as quality control systems and auditor competence play a greater role in maintaining audit quality as a mechanism for reducing agency conflict.

CONCLUSION

From results discussion study, can concluded size company No impact on quality audit. Because standard audit Which nature universal And must auditor apply the procedure that The same For all client in accordance standard professional. Temporary That, size of accounting firm proven have a significant positive impact on audit quality because large KAPs, especially *the Big Four* and its affiliates have sources Power adequate, risk reputation tall, And experience handle audit complex. *Time budget pressure* No capable to moderate influence size company And quality audit. Auditor are required to follow procedures according to the standards issued by IAPI without considering the size of the company. Likewise, *time budget pressure* unable to moderate the influence between size of accounting firm And quality audit. size of accounting firm like *Big Four* have system control quality the good one And experienced auditors. Further research suggests that the sample be expanded to include various industrial sectors and consider other factors that may affect the quality of audit, like skepticism professional, independence auditors, complexity task, or fee audit.

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