

Audit Fees, Auditor Specialization, Time Budget Pressure, and KAP Sizes on Audit Quality

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Abstract

To guarantee the accuracy of financial accounts, audit quality is crucial. Acting as moderating variable, KAP sizes is examined in this study to investigate the impact of audit fees, auditor specialization, and time budget pressure on audit quality. Using a quantitative methodology, this study examines secondary data from annual reports of firms listed on the Indonesia Stock Exchange (IDX) for the years 2022–2024. Purposive sampling was used to choose 114 observations from 38 companies that make up the sample. Moderated Regression Analysis (MRA) was used to analyze the data. The findings demonstrate that audit quality is not much impacted by audit fees, auditor specialization, or time budget pressure. Additionally, these correlations are not moderated by KAP size. These results imply that quality, auditor independence, and standard conformance have a greater impact on audit quality

INTRODUCTION

The demand for public accounting services has increased due to Indonesia's business sector's rapid development, especially in order to guarantee the accuracy of corporate financial reporting. Financial reports are essential since they are the foundation for decisions made by a number of internal and external stakeholders, including creditors, investors, and regulators. According to (Azmi & Trisnawati, 2024), financial reports show the state and performance of the business over a given time period, hence the veracity and correctness of the data are vital. In this sense, auditors are essential in offering confidence through the audit process and voicing their opinions regarding the fairness of the financial statements that management has created.

In order to evaluate and convey the degree to which the data satisfies predetermined standards, an audit entails the methodical gathering and analysis of information-related evidence. In essence, an audit's goal is to evaluate financial accounts critically and offer expert judgement on their fairness based on data gathered through a thorough, impartial procedure carried out by qualified, independent specialists (Subiyanto et al., 2023).

A systematic and objective audit is expected to result in high audit quality, ensuring the credibility of the presented financial statements for stakeholders. Audit quality reflects the capacity of auditor to independently and professionally detect and report material misstatements. For financial information to remain credible, audit quality is essential. Public trust in the audit profession are important, as auditors must comply with applicable auditing standards, remain independent, and exercise professional judgment at every stage of the audit process.

Grounded in agency theory, this study examines the contractual relationship between shareholders (principals) and management (agents). Agency theory posits potential conflicts of interest arising from differing objectives between owners and management, particularly when management possesses superior knowledge of internal operations (Wicaksono & Purwanto, 2021). This information asymmetry may incentivize management to misreport or falsify financial statements for personal gain.

Agency theory suggests that audits serve as an external control mechanism, mitigating the information gap between management and owners. An unbiased audit opinion increases stakeholder's confidence in the accuracy of financial information. Empirical research in Indonesia underscores the importance of audit quality in ensuring the reliability of financial reports. For instance, a study on Indonesian Stock Exchange-listed finance companies found that audit quality significantly impacts financial reporting quality, both independently and in conjunction with the audit committee. Other studies have explored the influence of independent commissioners, earnings management, and audit quality on integrity.

According to the preceding description, the auditor is a person who is thought to be able to manage the company's finances by bridging the interests of management (agents) and shareholders (principals). Consistent with that, high-quality audits enhance stakeholder confidence in the company's reported information.

However, audit quality remains a frequently debated issue. (Li et al., 2025) This demonstrates that conducting audits does not always produce consistent quality, even when auditors adhere to applicable auditing standards. In practice, auditors are often faced with various circumstances that can impact the audit process. These include limited time, lack of resources, and the auditor's own level of expertise and competence. These factors have the potential to influence the auditor's thoroughness in gathering and evaluating audit evidence, which affects the quality of the resulting audit.

Audit fees are theoretically viewed as a factor influencing audit quality because they reflect the amount of resources, risks, and complexity of the audit work undertaken by the auditor. Audit fees is the amount given to the auditor from the client company being audited. The amount of the audit fee typically reflects the level of difficulty of the work, the time required, and the auditor's responsibilities (Yulientinah & Arthia, 2025).

Auditors who perform high-quality audits will also be paid more. Higher audit fees can be attributed to more audit hours and greater external audit experience and expertise. When audit fees are set reasonably, auditors have sufficient resources and time to conduct the audit process more professionally. However, when audit fees are too low, auditors are working under pressure.

Study conducted by (Ayustina & Srimindarti, 2024), and (Lailatul & Yanthi, 2021) showed that audit fees have a positive and significant impact on audit quality. This suggests KAP sizes with high audit fees are more likely to provide better audit services. However, research conducted by (Rahmadini & Fauzihardani, 2022) found that audit fees do not affect audit quality. The discrepancy between these studies' finding underscores the need to reevaluate how audit fees affect audit quality. Consequently, the study's initial hypothesis is as follows:

H1. Audit Quality is influenced by Audit Fees.

Another equally significant aspect is the auditor's area of specialization. Auditor specialization refers to an auditor's specialized knowledge and experience in a specific profession or industry. An auditor specializes in specific skills and experience in a particular field or industry. Improved audit quality can be achieved through a high level of auditor competence. Competent auditors can detect potential misstatements in clients (Farumi & Khamisah, 2025).

Auditors with extensive experience in the same type of business or industry typically have a better understanding of business characteristics, risks, and common error patterns. Therefore, they tend to be more thorough, quicker to identify problems, and more accurate in their assessments. This makes the audit process more effective and the resulting audit results higher in quality.

Studies have found that auditors with specialization tend to provide higher-quality audits because they possess deeper industry knowledge. Research by (Sari et al., 2019) and (Nency, 2021) indicates that auditor specialization has a positive, significant effect on audit quality in manufacturing companies. From the previous research, the second hypothesis can be concluded as follows:

H2. Audit Quality is influenced by Audit Specialization.

The client and auditor will decide on the audit duration prior to the audit. The auditor experiences what is known as time budget pressure as a result of this specified time budget. According to (Subiyanto et al., 2023), this is related to the auditor's stress during task execution and may have an impact on the quality of the audit. An auditor may experience personal stress if there is an imbalance between tasks and time during the audit. As a result, time budget constraints also have an effect on audit quality. In order to achieve timely completion, auditors may be under pressure to decrease or eliminate some audit procedures (Azmi & Trisnawati, 2024).

Due to time constraints, auditors must manage their time effectively, prioritizing important tasks and simplifying the audit process. This may involve maintaining a rigorous schedule, selecting the most appropriate audit methods, and improving the efficiency with which audit evidence is obtained and assessed (Agusiady et al., 2024).

Auditors must create a strict time budget due to time budget constraint, which increases process effectiveness. The auditor and client will determine the audit timeline prior to the audit commencing. Time budgeting puts auditors under pressure to complete tasks on time, which lowers the calibre of the final audit. According to research by (Helmi Fauzan et al., 2021) and (Khulsum et al., 2025), an imbalance between tasks and the amount of time needed to do the audit may cause stress for individual auditors. Budgetary constraints may then have an impact on audit quality. This leads to the conclusion of the following hypothesis:

H3. Audit Quality is influenced by Time Budget Pressure.

Although various studies have examined the effects of audit fees, auditor specialization, and time budget pressure on audit quality, prior research has produced inconsistent results. Furthermore, limited research has included KAP sizes as a moderating variable in the relationship between these three variables and audit quality, particularly in industrial companies in Indonesia.

KAP sizes reflects its capacity, reputation, and resources to carry out the audit process. In practice, KAP is generally classified into KAP affiliated with the Big Four and non-Big Four KAP. KAP-affiliated firms tend to have greater resources, more competent auditors, and a stricter quality control system, thereby producing better audit quality. According to (Fitria et al., 2025), KAP sizes reflects the auditor's reputation and capability in conducting the audit, thereby increasing financial statement users' confidence in the resulting audit outcomes. Furthermore, research by (Novian et al., 2025) shows that companies audited by large KAPs tend to produce better audit quality than those audited by small KAPs.

The money an auditor gets paid for providing audit services to a client is known as an audit fee. The auditor's work in conducting audit processes is frequently correlated with the audit fee. An increased audit fee enables the auditor to invest more time and resources, which could improve the quality of the audit. However, KAP sizes may also have an impact on how well audit fees improve audit quality.

Big KAP, like the Big Four, typically have more resources, a better reputation, and more stringent quality control procedures. Big KAP can now use audit fees more effectively to raise the caliber of audits. According to research by (Hafidz & Mulya, 2024), Since larger firm are required to maintain their reputation and are subject to tighter audit requirements, KAP sizes can increase the impact of audit fees on audit quality. In light of this, the following theory is put forth:

H4a. The impact of Audit Fees on Audit Quality is mitigated by KAP Sizes.

(Joane; Efriyenti, 2026) Their specialization indicates an auditor's proficiency in a specific industry. Because they often have a deeper understanding of their customers' operations, auditors with industry specialization are better able to spot financial statement misstatements. This suggests that audit quality can be improved by auditor specialization.

However, KAP sizes may also affect the effectiveness of the auditor's specialty. The skill of specialized auditors is typically enhanced by larger audit companies, which provide stronger training programs, industry knowledge, and support resources. Because larger firms typically have more stringent control systems, research by (Tahang, Mohammad; Sarwoko, Haris; Asmanah, 2024) shows that KAP sizes can increase the relationship between auditor characteristics and audit quality. In light of this, the following theory is put forth:

H4b. The impact of Auditor Specialization on Audit Quality is mitigated by KAP Sizes.

The pressure auditors face due to the audit's time limits is called time budget pressure (Rosini & Rahman Hakim, 2021). Due to time constraints, auditors may not be able to complete all audit procedures effectively, thereby reducing audit quality. In the meantime, KAP sizes can lessen this negative effect. Larger KAP typically have more auditors, better supervision, and a more organized task division, all of which help to reduce the impact of time constraints on audit quality.

According to research by (Fitria et al., 2025), organizational features such as KAP may influence audit quality by enabling the firm to manage time pressures better. Based on this, the following hypothesis is proposed:

H4c: KAP Sizes moderates the effect of Time Budget Pressure on Audit Quality.

This study aims to investigate the impact of audit fees, auditor specialization, and time budget pressure on audit quality. It also examines the role of KAP sizes as a moderating variable based on these phenomena and research gap. This study is expected to advance the field of audit literature, particularly with regard to factors related to audit quality in Indonesia. The novelty of this study is that it examines how KAP sizes effect audit quality in industrial companies listed on Indonesia Stock Exchange by moderating the relationship between audit fees, auditor specialization, and time budget pressure.

METHODS

The impact of audit fees, auditor specialization, and time-budget constraints on audit quality was investigated in this study using a quantitative approach. One moderating factor was KAP sizes. The information came from the annual reports of businesses that were listed between 2022 and 2024 on the Indonesia Stock Exchange (IDX).

This analysis includes all industrial companies listed on the Indonesia Stock Exchange (IDX). Thirty-eight companies, with a total of 114 observations, were selected through purposeful sampling. This method was used to select companies based on criteria such as being delisted during the study period, issuing complete annual reports, supplying audit fee data, and being listed consecutively.

Return on Assets (ROA), computed by dividing net income by total assets, was used to gauge projected audit quality. The independent variables were audit fees (calculated as the natural logarithm of the fees), auditor specialization (calculated by dividing the number of times the audit firm was used by the sample companies by the total number of firms, then multiplying by 100%), and time-budget pressure (calculated using the natural logarithm of the total number of firms). The moderating variable was KAP size, represented by a dummy variable where Big Four firms received a value of 1 and non-Big Four firms received a value of 0.

Moderated regression analysis (MRA) was conducted using SPSS 26. The research model is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4Z + \beta_5(X_1Z) + \beta_6(X_2Z) + \beta_7(X_3Z) + \epsilon$$

Hypothesis testing involved a t-test to evaluate the partial effect of each independent variable on the dependent variable, along with an interaction test to analyze the moderating variables. The significance level was set at 5%. Prior to hypothesis testing, classical assumption

tests, such as tests for normality, multicollinearity, heteroscedasticity, and autocorrelation were performed.

RESULTS AND DISCUSSION

RESULTS

Tabel 1. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
LN_X1	82	18.29	29.96	20.3854	1.91567
Auditor Specialization	82	3.00	16.00	9.9634	4.41503
TBP	82	38.00	180.00	86.8049	25.25790
ROA	82	-22.00	157.00	7.9634	18.33936
Ukuran KAP	82	.00	1.00	.2683	.44580
Valid N (listwise)	82				

Source: Output SPSS 26, 2025

The mean, standard deviation, minimum, and maximum values for each variable were among the features of the research data that were broadly summarised using descriptive statistics. There were 82 observations in the study, according to the descriptive statistics. With a mean value of 20.3854 and a standard deviation of 1.91567, the audit fee variable (LN_X1) showed comparatively little data fluctuation. The time budget pressure (TBP) variable had a mean of 86.8049 and a standard deviation of 25.25790, showing high variation in the data, whereas the auditor specialisation variable (LN_X1) had a mean of 9.9634 and a standard deviation of 4.41503.

Audit quality, as proxied by ROA, had a mean of 7.9634 and a standard deviation of 18.33936, indicating differences in performance across companies. Meanwhile, KAP sizes variable had a mean value of 0.2683, indicating that non-Big Four KAP audited the majority of the sample. The results indicate that the research data exhibits sufficient variation to warrant further analysis.

Classical assumption tests were carried out prior to evaluating the hypotheses. These tests included autocorrelation, multicollinearity, heteroscedasticity, and normality. The findings showed that the research model was appropriate for use in regression analysis since it satisfied the traditional presumptions.

Tabel 2. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		82
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	18.07938941
Most Extreme Differences	Absolute	.262
	Positive	.262
	Negative	-.219
Test Statistic		.262
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Output SPSS 26, 2025

The Kolmogorov-Smirnov test showed a p-value < 0.05. However, with a sample size exceeding 30 or 82, the regression model can still be used based on the Central Limit Theorem, which states that the residual distribution will approach normality in large samples. Therefore, the data distribution is considered close to normal, and regression analysis can still be performed.

Tabel 3. Multicollinearity Test

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-3.485	32.332		-.108	.914		
	LN_X1	.372	1.406	.039	.264	.792	.585	1.709
	Auditor Specialization	.677	.590	.163	1.147	.255	.626	1.598
	TBP	-.032	.084	-.045	-.387	.700	.952	1.050
	Ukuran KAP	-.209	6.783	-.005	-.031	.975	.464	2.154

a. Dependent Variable: ROA

Source: Output SPSS 26, 2025

Based on the table above, all variables have Tolerance Values >0.10 and VIFs <10.00, indicating no multicollinearity.

Tabel 4. Heteroscedasticity Test

		Coefficients ^a			t	Sig.
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-2.830	28.280		-.100	.921
	LN_X1	.202	1.230	.024	.164	.870
	Auditor Specialization	.967	.516	.261	1.875	.065
	TBP	-.008	.073	-.012	-.106	.916
	Ukuran KAP	-9.481	5.933	-.259	-1.598	.114

a. Dependent Variable: ABS_RES

Source: Output SPSS 26, 2025

The heteroscedasticity test in this study used the Gletjer Test. Based on the table above, all variables have Sign values > 0.05, indicating no heteroscedasticity.

Tabel 5. Autocorrelation Test

Model Summary ^b						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	.168 ^a	.028	-.022	18.54304	1.853	

a. Predictors: (Constant), Ukuran KAP, TBP, Auditor Specialization, LN_X1

b. Dependent Variable: ROA

Source: Output SPSS 26, 2025

The Durbin-Watson test was used to perform the autocorrelation test in this investigation. The Durbin-Watson value was determined to be 1.853 based on the test results. This value was contrasted with the top limit (4 – dU) of 2.256 and the lower limit (dL) of 1.744. According to the data, the Durbin-Watson value falls between dL and (4 – dU), specifically 1.744 < 1.853 < 2.256. Therefore, it can be said that the regression model in this study is appropriate for additional investigation because it does not contain autocorrelation.

Tabel 6. F Test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	827.224	4	206.806	.603	.662 ^b

Residual	26415.667	77	343.061		
Total	27242.890	81			

a. Dependent Variable: Y

b. Predictors: (Constant), Z, LN_X1, X2, X3

Source: Output SPSS 26, 2025

Based on Table 6, the F-value was 0.603 with a significance level of 0.662 (>0.05). This indicates that audit firm size, time pressure, auditor specialization, and audit fees do not all vary simultaneously. Therefore, the regression model used in this study is insufficient to explain the influence of each independent variable on the dependent variable.

Table 7. Regression Moderation Test Result

Model		Coefficients ^a				Collinearity Statistics		
		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-.389	26.489		-.015	.988		
	LN_X1	.333	1.103	.035	.302	.764	.948	1.055
	X2	.697	.474	.168	1.471	.145	.969	1.032
	X3	-.037	.084	-.050	-.435	.664	.938	1.066
	Z	-1.125	2.675	-.048	-.421	.675	.962	1.039

a. Dependent Variable: Y

Source: Output SPSS 26, 2025

Based on Table 7, the regression test results indicate that all independent variables have significance values above 0.05. The significance values for audit fees, auditor specialization, time pressure, and KAP sizes are 0.764, 0.145, 0.664, and 0.675, respectively. This indicates that not all independent variables affect overall audit quality. These results indicate that variations in audit quality, as proxied by ROA, cannot be explained by the variables used in this study.

DISCUSSION

Influence Audit Fees on Audit Quality

Contrary to the initial premise of this study, the result suggest that audit quality is not significantly affected by audit fees. Since auditors must conduct audits in accordance with applicable professional standards, the amount of audit fees does not directly affect the quality of the audit. These findings align with (Ratnasari, Ratih; Afrizal; Mansur, 2025) research, which states that auditor independence is the main factor influencing audit quality.

To think again, there is no connection between higher audit fees and increased auditor motivation or between higher audit fees and more thorough audit processes to produce high-quality audits. Higher fees can indeed make audit procedures carried out comprehensively, meaning that the examination is carried out on the entire company's business processes, or with a higher audit fee can use the services of Auditors rich in experience and high competence. Nevertheless, it can be inferred that audit fees have no bearing on audit quality if there is, once more, "collusion" between management and the auditor with the specific goal of preventing the auditor from acting independently or professionally.

(Hafidz & Mulya, 2024) research also having similar conclusion that the amount of fees paid cannot predict the quality of the audit, so it all depends on the people involved in the audit process, which is evaluated by the independence and ability of the auditor as well as the honesty of the auditor.

Influence Audit Specialization on Audit Quality

The research found that neither auditor specialization nor specialization in a particular industry improves audit quality. In practice, applicable audit standards systematically regulate procedures, ensuring that both specialist and non-specialist auditors deliver similar audit quality. This finding is at odds with study by (Hartono & Laksito, 2022) and (Ayustina & Srimindarti, 2024) which states that Auditor specialization demonstrates an auditor's ability to understand the characteristics of a particular industry. Because of their experience and in-depth understanding of the client's business, auditors with specialized expertise are said to be better able to identify problems in financial statements.

But the result test in this research is in line with studies by (Pertwi & Hasan, 2016) and (Pramaswaradana & Astika, 2017) which claimed that the public accounting firm's industry specialization had no bearing on audit quality, because the quality of the audit won't change whether the client hires one of the big four or a dedicated auditor; utilising a professional auditor has no bearing.

Influence Time Budget Pressure on Audit Quality

Time budget pressure also does not significantly affect audit quality. This suggests that time pressure faced by auditors does not directly reduce the quality of their work. Auditors continue to uphold quality by following proper audit procedures and maintaining supervision within the KAP sizes. This finding is supported by (Alladeta, Revvaldi; Afifi, 2025) and (Azmi & Trisnawati, 2024) research, which demonstrated that time pressure does not cause auditors to rush, thus not affecting their work's quality.

This suggests that auditors are not given enough time to do their work in order to generate high-quality audit results. Because the length of time between the auditor and the company does not guarantee audit quality, the results of the time budget pressure research do not support agency theory. When auditors are given a deadline to complete their audit work within a certain amount of time, this practice is known as time budget pressure. In accordance with the scope of work decided upon by the auditor and the client, the existence of a time budget constraint encourages auditors to perform effectively and efficiently. Auditors must adhere to specified norms in order to maintain high levels of audit quality even under pressure.

KAP Sizes as Variables Moderation to Audit Fees and Audit Quality

The study's findings show that the relationship between audit fees and quality is not affected by KAP size. This suggests that audit quality, as determined by ROA, is neither substantially improved nor worsened by the relationship between audit fees and KAP size. In other words, the amount of audit fees paid by client corporations does not always translate into higher audit quality, regardless of whether the audit is carried out by major or small public accounting firms.

The goal of external audits, according to agency theory, is to lessen the knowledge imbalance between shareholders and management. However, auditor independence and adherence to professional standards are just as important to the success of audits in lowering agency conflict as audit fees. Increased audit effort may be indicated by high audit fees, but they may also lead to financial reliance between auditors and clients, which may weaken auditor independence. In reality, KAPs of all sizes must adhere to auditing standards and use quality control systems to maintain audit quality. As a result, the way audit fees affect audit quality is not always affected by KAP size. The quality of audits produced by larger audit firms is not necessarily noticeably higher than that of smaller businesses (Ayustina & Srimindarti, 2024).

KAP Sizes as Variables Moderation to Audit Specialization and Audit Quality

The results indicate that the relationship between auditor specialization and audit quality is not influenced by the KAP sizes. This implies that both large and small KAPs do not experience a significant enhancement of audit quality due to the involvement of auditors with specialized industry knowledge. Agency theory suggests that auditors are neutral parties responsible for ensuring the accuracy of financial reporting. Ideally, auditor specialization should improve audit quality, as specialized auditors are better equipped to identify significant misstatements and possess a deeper understanding of specific industries. Generally, auditors with industry specialization tend to deliver superior audit results due to their enhanced expertise and experience (Hartono & Laksito, 2022).

However, the study's findings reveal that specialization alone does not lead to higher audit quality. This could be due to the fact that all auditors must follow the same auditing standards and procedures, regardless of their area of specialization. Additionally, the internal oversight and quality control systems within KAPs may mitigate the differences in audit outcomes between specialized and non-specialized auditors.

KAP Sizes as Variables Moderation on Time Budget Pressure with Audit Quality

The findings indicate that the relationship between time budget constraints and audit quality is not influenced by the size of the audit firms (KAPs). This suggests that time limitations tend to impact audit quality similarly in both large and small KAPs. According to agency theory, auditors are expected to maintain high audit quality to minimize disputes between principals and agents. However, time constraints can hinder auditors from performing audit procedures as effectively as they should.

Nevertheless, our study revealed that this relationship is not significantly affected by KAP size. One possible explanation is that both large and small KAPs operate under similar timelines for completing audit engagements, particularly due to the regulatory reporting requirements for publicly traded companies (Alladeta, Revvaldi; Afifi, 2025). Additionally, auditors generally strive to uphold professional standards despite the pressures of time constraints.

Overall, this study's findings suggest that KAP sizes did not influence the relationship between audit fees, auditor specialization, and time budget pressure on audit quality. This suggests that neither Big Four nor non-Big Four KAP significantly affects the interaction of these factors. The result indicates that applicable audit standards are applied fairly consistently across all KAP sizes, so KAP reputation does not strengthen or weaken the relationship between the study variables. Audit quality is more strongly influenced by other factors such as compliance with audit standards, auditor independence, and the quality control systems. The implication is that greater attention should be given to non-financial factors to improve audit quality. For future research, it is recommended to use different proxies for audit quality or to include additional variables that could influence it to achieve more comprehensive results.

CONCLUSION

This study indicates that audit fees, auditor specialization, and time pressure do not directly impact audit quality. This implies that auditors generally conduct audits in line with professional standards, resulting in consistent quality regardless of these factors. Additionally, KAP sizes does not affect the strength of the relationship between audit components and audit quality. This

suggests that both large and small KAPs follow the same audit standards.

Several limitations should be acknowledged. First, using Return on Assets (ROA) as a measure of audit quality has its shortcomings in capturing overall audit quality. Second, the independent variables in this study are limited and do not fully account for all factors influencing audit quality. Lastly, due to data limitations, the variables used do not entirely reflect broader conditions.

The findings suggest that not only financial factors and auditor traits influence audit quality, but also auditors' compliance with standards, auditor independence, and the quality control systems of the KAP. Therefore, companies and regulators should pay more attention to aspects of auditor professionalism to enhance audit quality. To better define audit quality, future studies should consider additional proxies such as discretionary accruals or audit report timing, given current limitations. Further research could also include variables such as auditor independence, management quality, and audit complexity. To improve the generalizability of the results, researchers are recommended to expand the research period and sample size.

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