

Company Size Moderates The Influence of Time Budget Pressure, Audit Tenure, and Leverage on Audit Quality

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Abstract

This research is using quantitative study that aims to ensure empirically company size moderates the influence of time budget pressure, audit tenure and leverage on audit quality. By using purposive sampling as a sample collection technique, 264 sample data were generated from 66 infrastructure, transportation and logistics sector companies listed on Indonesia Stock Exchange during the 2018-2021 period. Hypothesis testing in this study using logistic regression analysis with Moderated Regression Analysis using STATA 16 software and a significance level of 5%. The results show that the time budget pressure have a positive effect on audit quality, audit tenure and leverage has no effect on audit quality. Company size strengthens the relationship between time budget pressure and audit quality, company size cannot moderate the relationship between audit tenure and audit quality, company size cannot moderate the relationship between leverage and audit quality.

Keywords: *Audit Quality, Time Budget Pressure, Audit Tenure, Leverage and Company Size.*

Ukuran perusahaan Memoderasi Pengaruh *Time Budget Pressure*, *Audit Tenure*, dan *Leverage* Terhadap Kualitas audit

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Abstrak

Penelitian ini yakni penelitian kuantitatif yang bertujuan untuk memastikan secara empiris ukuran perusahaan memoderasi pengaruh *time budget pressure*, *audit tenure* dan *leverage* terhadap kualitas audit. Dengan menggunakan purposive sampling sebagai teknik pengumpulan sampel, dihasilkan 264 data sampel dari 66 entitas sektor infrastruktur, transportasi, dan logistik yang terdaftar di Bursa Efek Indonesia selama periode 2018-2021. Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi logistik dengan *Moderated Regression Analysis* menggunakan software STATA 16 dan tingkat signifikansi 5%. Hasil penelitian menunjukkan bahwa *time budget pressure* berpengaruh positif terhadap kualitas audit, *audit tenure* dan *leverage* tidak berpengaruh terhadap kualitas audit. Ukuran perusahaan memperkuat hubungan antara *time budget pressure* dan kualitas audit, ukuran perusahaan tidak dapat memoderasi hubungan antara *audit tenure* dan kualitas audit, ukuran perusahaan tidak dapat memoderasi hubungan antara *leverage* dan kualitas audit.

Kata Kunci: kualitas audit, *time budget pressure*, *audit tenure*, *leverage*, dan ukuran perusahaan