

**THE ROLE OF INTEGRATED REPORTING IN MODERATING THE  
EFFECT OF CLIENT IMPORTANCE, TIME BUDGET PRESSURE, AND  
AUDIT FEE ON AUDIT QUALITY**

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**ABSTRACT**

*This study aims to examine the effect of client importance, time budget pressure, and audit fee on audit quality, as well as to assess the role of integrated reporting as a moderating variable. The research objects are non financial sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period that publish integrated reports and disclose audit fees completely, resulting in a total of 139 samples selected using purposive sampling. This study employs a quantitative approach with secondary data in the form of integrated reports and financial statements obtained from the official website of the Indonesia Stock Exchange and the respective company websites. The data were analyzed using descriptive statistics and panel data regression with STATA version 17. The results indicate that client importance, time budget pressure, and audit fee have no effect on audit quality. In addition, integrated reporting is not proven to moderate the relationship between client importance, time budget pressure, and audit fee with audit quality.*

**Keywords:** *audit quality, client importance, time budget pressure, audit fee, integrated reporting.*

**PERAN *INTEGRATED REPORTING* DALAM MEMODERASI  
PENGARUH *CLIENT IMPORTANCE*, *TIME BUDGET  
PRESSURE*, DAN *AUDIT FEE* TERHADAP *AUDIT QUALITY***

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *client importance*, *time budget pressure*, dan *audit fee* terhadap *audit quality*, serta menilai peran *integrated reporting* sebagai variabel moderasi. Objek penelitian adalah perusahaan sektor non keuangan yang terdaftar di Bursa Efek Indonesia periode 2022-2024 yang menerbitkan *integrated report* dan mengungkapkan biaya audit secara lengkap, dengan total 139 sampel menggunakan *purposive sampling*. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder berupa *integrated report* dan laporan keuangan yang diperoleh melalui situs resmi Bursa Efek Indonesia dan *websit* perusahaan. Analisis data dilakukan dengan statistik deskriptif dan regresi data panel menggunakan STATA versi 17. Hasil pengujian menunjukkan bahwa *client importance*, *time budget pressure*, dan *audit fee* tidak berpengaruh terhadap *audit quality*. Selain itu, *integrated reporting* tidak terbukti mampu memoderasi hubungan antara *client importance*, *time budget pressure*, maupun *audit fee* dengan *audit quality*.

**Kata kunci:** *audit quality*, *client importance*, *time budget pressure*, *audit fee*, *integrated reporting*.