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INVESTIGATING THE FACTORS INFLUENCING AUDIT QUALITY: AN EMPIRICAL STUDY ON MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE DURING 2020-2022

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ABSTRACT

The audit opinion, which stakeholders utilize to make decisions, served as the inspiration for this study. The audit's quality has a significant impact on assuring the accuracy and precision required. Stakeholders, particularly investors, pay close attention to the audit quality while making investment decisions. The size of the public accounting company, time budget pressure, and audit tenure are the three variables examined. This study looked at the impact of public accounting firm size, time budget pressure, and audit tenure on the quality of audits performed on mining companies that were partially or concurrently listed on the IDX in 2020-2022. Ex post facto methodology and a quantitative technique were both used in this investigation. 32 mining companies listed on the IDX in 2020–2022 made up the samples used in this study, which used logistic regression tests and SPSS 22 for Windows for analysis. According to the study's findings, the size of the public accounting firm, time constraints, and audit tenure do not significantly affect the audit quality of mining companies that are listed on the IDX in 2020–2022.

Keywords: audit quality, going concern opinion, public accounting firm size, audit tenure.

INTRODUCTION

Because they contain information on a company's financial situation and performance over a specific time period, financial statements are a crucial part of any entity. All parties involved, especially external parties like investors, creditors, labor unions, governmental organizations, and tax authorities, can communicate with each other using financial statements, which are generated by common people (Herawati 2019).

The International Accounting Standard Board (IASB) defines a proper financial report as one that satisfies the standards, such as offering financial benefits to those who have the company's interests, and is trustworthy enough to be used as a foundation for decision-making. On the other hand, companies are frequently find it challenging to determine for themselves whether their financial statements are accurate, thus they require assistance from a third party, specifically auditors to provide audit views following the audit process.

To guarantee that claims about activities and transactions have a certain level of a conformance with predetermined criteria and to communicate the results to users who

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Aulia Lutfi: Investigating the Factors Influencing Audit Quality: An Empirical Study on Mining Companies Listed on the Indonesia Stock Exchange during 2020-2022.

have an interest, audit is a systematic procedure that gathers and assesses evidence about those assertions (Priyo 2018). As a result of the unqualified opinion that the financial statements fairly reflect the entity's financial position, operating results, and cash flows in accordance with applicable accounting principles, the audit and financial statements are closely related (Nurmalasari 2019).

The audit process has integrated into accounting and is used to compare actual results to predetermined standards. Because the audit opinion is the foundation upon which stakeholders base their decisions, the quality of the audit becomes crucial in assuring accuracy and accuracy, necessitating the necessity for a quality audit to back it up. Stakeholders should concentrate on audit quality because it is one of the elements that affects the reliability of financial data. It is assumed that audits with high audit quality contain more accurate data. There are many aspects that influence audit quality. First, in order to support the caliber of their audits, large corporations will frequently hire the services of large public accounting firms (Nugroho, 2018). Audit opinions must be supported by audit reports issued by credible auditors, who are often under the management of big public accounting firms. These audit reports serve as the foundation upon which investors and potential investors base their judgements. If the audit report is not audited by an accredited auditor, the outcome opinion will be unqualified and applied improperly. The second is time budget pressure. During an audit, the auditors are under time and financial pressure. This has an impact on audit quality. The implementation is not always in accordance with defined procedures or plans due to the high implementation time constraint that forces auditors to increase audit efficiency (Hariyanto 2020). Third, given that audit tenure is typically brief and that auditors frequently acquire new clients, auditors require time to understand the client's ecosystem of relationships with suppliers and customers. Due to the brief tenure, there was a lack of data and evidence collected, which increased the risk of disinformation and decreased the audit quality (Andriani 2018).

The audit process used by businesses, particularly those in the mining industry, covers the quality of the audit that has been described. The mining sector in Indonesia is a pillar of economic expansion with a high capitalization of income compared to other sectors so this sector is in great demand by investors because mining materials will always be needed and Indonesia's geological potential is also high.

This study will examine (1) how the impact of public accounting firm size on audit quality in mining companies listed on the IDX in 2020-2022; (2) how the impact of time budget pressure on audit quality in mining companies listed on the IDX in 2020-2022; (3) how the impact of audit tenure on audit quality in mining companies listed on the IDX in 2020-2022; (4) how the impact of public accounting firm size, time budget pressure, and audit tenure simultaneously affect the audit quality of mining companies listed on the IDX in 2020-2022.

LITERATURE REVIEW

Audit

ASOBAC (A Statement of Basic Auditing Concept) states that an audit is a systematic process for gathering and objectively assessing evidence about claims made about economic events and actions in order to assess the degree to which a claim complies with the criteria established and the results that are provided to the targeted users. A competent and independent person will conduct an audit in order to gather and assess

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evidence regarding measured information from a business entity to consider and the degree of compliance of the measured information with the established criteria (Nurmalasari 2019).

In order for the auditor to form his audit opinion and decide whether the financial statements under review are correct or whether they contain material misstatements that were caused by errors or fraud, the auditing process entails obtaining information (Tuanakotta 2015).

Audit Quality

The possibility that the auditor will discover and identify irregularities in the client's accounting system determines the quality of the audit (Alvad 2019). One indication of audit quality that relates to the knowledge and experience of auditors is the detection of fraud. While this is going on, the auditor's motivation to report fraud depends on their level of independence. A feature or description of audit methods and outcomes based on audit standards and quality control standards that assesses the performance of the obligations and responsibilities of an auditor's profession is called audit quality. The effectiveness of a task in contrast to specified standards informs how successfully an audit is performed.

A superior audit might lessen the uncertainty factor present in the management's financial statements (Safitri 2020). The quality of the audit will be affected, which will draw attention from the accounting profession, the government, the community, and investors. As a result, improvements to the financial statements are reasonable. Competence and independence are two factors that define the quality of an audit, according to the AAA Financial Accounting Standard Committee.

As a stand-in for audit quality variables, going concern opinion is used. An opinion known as a "going concern opinion" is one that the auditor issues to determine whether or not the business can continue to be viable (Retnosari and Apriwenni 2021). For users of financial reporting to make decisions about their investments, going concern opinions are crucial.

Factors of Audit Quality

Public Accounting Firm Size

The professionalism of human resources is impacted by the company's size. The company will do its duties with greater professionalism the larger it is. If it were related to the size of the public accounting company, the larger firm likely has a qualified staff and might therefore increase the audit quality.

Public Accounting Firm is a public accounting organization that has a license in accordance with PMK Number 186/PMK.01/2021 on coaching and supervision of Public Accountants. There are two types size, Big Four Public Accounting Firm and Non-Big Four Public Accounting Firm. Big Four classification is based on the degree of market penetration, revenue produced, and reputation held. The Big Four is basically a combination of various businesses that have the same operating principles.

Time Budget Pressure

Time budget pressure is a deadline set for the auditor to complete the audit. The auditor reacts to this in one of two ways: functionally or dysfunctionally. If there are any challenges in deciding the appropriate time for publishing test results in accordance with established regulations, this is an example of dysfunctional conduct. Since auditors are

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under time pressure to produce quality audit results in a given amount of time, this could have an effect on quality degradation.

the development of time budget strain brought on by the amount of time spent finishing some audit duties. Depending on how the auditor responds, this could result in a positive or negative relationship. Audit expectation gaps have emerged as a result of disparities in the perceptions and expectations of audit service customers (Safitri 2020).

Audit Tenure

Audit tenure refers to the duration of the public accounting firm's agreement with the client (business) to provide agreed-upon audit services, while it may also be seen as the duration of the auditor's contractual connection with his client. If the engagement has been established, the auditor will be better able to comprehend the presentation and recording made by the client, which will aid the examination process.

The possibility that would happen if there is a correlation between audit engagement with audit quality are first, long-term relationships between the auditor and the client will be seen as indicators of the auditor's increased familiarity with the client's business and higher audit quality. Second, the auditor's independence and objectivity will be questioned due to the familiarity that arises if the auditor and client correlation happens over a long enough engagement period, allowing the audit quality to decline. (Safitri 2020).

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RESEARCH METHOD

Research Variables

This study considered to independent variables such as public accounting firm size (X1), time budget pressure (X2), and audit tenure (X3). Meanwhile the dependent variable is audit quality (Y).

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Research Methodology

This research is quantitative analysis. As a result of the research data's numerical format and the use of statistics as an analysis tool, it is known as a quantitative approach. This technique is applied to analyze particular populations or samples, data gathering utilizing research tools, and statistical or quantitative data analysis to test the hypotheses. (Sugiyono, 2012).

Population, Sample, and Research Techniques

Population that used in this research are companies in the mining sector listed on the Indonesia Stock Exchange (IDX) in 2020-2022 with purposive sampling technique, the method of selecting a sample while taking specific factors into account. 32 firms from the mining industry have been chosen, with 96 annual reports on it. This study also used ex-post facto research method which is research after an incident occurred (Widarto, 2013). Ex-post facto research explores "cause-and-effect connections without the researcher's intervention or treatment (Sappaile, 2010). According to a theoretical analysis, a variable is driven by another variable or produces another variable. This is the basis for the existence of a cause-and-effect relationship.

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Analysis Method

In order to describe the association between dependent variables with two or more categories and one or more category-scale or continuous independent variables, this study used logistic regression analysis, a statistical analytic technique (Tampil, 2017). In logistic regression analysis, the study predicts that the dependent variable has a dichotomous scale and does not require conditions or assumptions that the variance error (residual) is normally distributed because in logistic regression the distribution follows the logistic distribution (Safitri 2020).

Considering the impact of public accounting firm size, time budget pressure, and audit tenure on audit quality, the logistic regression model in this study is as follows:

$$\ln \frac{AQ}{1 - AQ} = \beta_0 + \beta_1 PAFS + \beta_2 TBP + \beta_3 AT + e$$

Information:

- AQ : Audit Quality
- PAFS : Public Accounting Firm Size
- TBP : Time Budget Pressure
- AT : Audit Tenure

RESULTS

Descriptive Statistical Analysis

Descriptive statistical analysis is used to describe the data that has been generated through statistical programs that include the average value (mean), minimum, maximum, and standard deviation.

Table 1. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Public Accounting Firm Size	96	.00	1.00	.4063	.49371
Time Budget Pressure	96	46.00	231.00	91.6562	30.50102
Audit Tenure	96	1.00	3.00	1.8542	.80758
Audit Quality	96	.00	1.00	.1250	.33245
Valid N (listwise)	96				

Note. M = Mean, SD = Standard Deviation

Based on the data from SPSS version 22, it can be seen that the observational data in this study were 96 data (32 companies). Here's an explanation of the data:

1. The minimum value of the public accounting firm size (X1) is 0, indicating that the company uses a non-big four cap, and the maximum value is 1, indicating that the company utilizes a big four cap. The standard deviation is 0.49371, and the mean or average value of audit quality is 0.4063.
2. In time budget pressure (X2), 46 is the lowest value and 231 is the greatest. With a mean of 91.6562 and a standard deviation of 30.50102, the average value is more than the standard deviation, indicating a solid time budget pressure variable, and the distribution of data demonstrates typical findings.

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3. According to data from the audit tenure (X3), the minimum value is 1 and the maximum value is 3. The mean and standard deviation are 1.8542 and 0.80758, respectively. Because the average value is higher than the standard deviation, the audit tenure's variable data is good and has a typical data spread.
4. The audit quality data (Y) had an average of 0.1250 and a standard deviation of 0.33245, with the lowest value being 0 and the highest being 1. According to the average value, 12.5% of businesses receive a going concern opinion. The figure of the standard deviation indicates that the audit quality variables' degree of data dissemination size is 0.33245.

Multicollinearity Test

The tolerance and VIF values can be used to establish the presence of multicollinearity. If $VIF < 10.0$ and tolerance value > 0.10 , then the data is declared free from multicollinearity. Here are the results of the multicollinearity test.

Frag. ETS **Table 2. Multicollinearity Test**

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.032	.136		-.238	.813		
Public Accounting							
Firm Size	-.126	.067	-.188	1.872	.064	.945	1.058
Time Budget							
Pressure	.003	.001	.254	2.539	.013	.952	1.050
Audit Tenure	-.024	.040	-.058	-5.97	.552	.990	1.010

a. Dependent Variable: Audit Quality

The data can be inferred to be free of multicollinearity if the test results in the table indicate that the value of VIF in each variable is less than 10.0 and the tolerance value is greater than 0.10.

Logistic Regression Test

To determine the correlation between the independent and dependent variables, logit regression analysis is utilized. The following table forms the basis for the model used in this investigation.

Table 3. Logistic Regression Test

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	X1	-1.980	1.082	3.350	1	.067	.138
	X2	.021	.010	4.589	1	.032	1.022
	X3	-.338	.449	.566	1	.452	.713
	Constant	-3.017	1.284	5.524	1	.019	.049

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a. Variable(s) entered on step 1: X1, X2, X3.

From the table, the logistic regression model can be prepared as follows:

$$\ln \frac{AQ}{1 - AQ} = -3,017 - 2(UK) + 0,02(TBP) - 0,3(AT)$$

The size of the constant value and the value of the independent variable's coefficient can be understood using the logistic regression equation that was created using the values of each independent variable's regression coefficient. In this study, the measurement of logistic coefficients using a measure known as the odds ratio or Exp (B). The explanation of the regression coefficient is given below based on the outcomes of the logistic regression equation.

1. The odd ratio of 0.138 in the value of public accounting firm size. This means that, providing all independent factors are held constant, the company's chances of receiving a quality audit will improve by 0.138 if the size of the hood increases by one unit.
2. The odd ratio time budget pressure is equal to 1.022. Assuming all independent factors are held constant, this means that if the time budget pressure increases by one unit, the company's chances of receiving a quality audit will increase by 1.022.
3. The audit tenure variable's odd ratio is 0.713 in value. This suggests that if all independent variables are held constant, the company's chances of receiving a quality audit will improve by 0.713 if the audit duration increases by one unit.
4. The odd ratio of 0.049 in the regression equation. Assuming all independent variables are 0, this means that the company's chances of receiving a quality audit are 0.049 compared to the chances of organizations that do not receive a quality audit.

Wald Test

The Wald test is an individual or partial hypothesis test, and as can be seen from the table created by SPSS, the significance level of the test is estimated to be 2.5%. Each independent variable's impact on the dependent variable is evaluated using the Wald test. If the value is less than or equal to 0.025, the hypothesis is accepted; if it exceeds 0.025, it is rejected. Here are the results of the wald test in this study.

Table 4. Wald Test

Variables in the Equation		B	S.E.	Wald	df	Sig.
Step 1 ^a	X1	-1.980	1.082	3.350	1	.067
	X2	.021	.010	4.589	1	.032
	X3	-.338	.449	.566	1	.452
	Constant	-3.017	1.284	5.524	1	.019

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a. Variable(s) entered on step 1: X1, X2, X3.

Based on the table, the partial test results in this study are:

1. Wald value obtained on variable public accounting firm size of 3.350 and significance value of 0.067. The significance value is greater than the significance level of 0.025 ($0.067 > 0.025$) then the conclusion is the hypothesis rejected because partially, the variable size of the hood does not significantly affect the audit quality.
2. Wald value obtained at variable time budget pressure of 4.589 with a significance value of 0.032 greater than 0.025 ($0.032 > 0.025$) then the conclusion is the hypothesis rejected because partially, variable time budget pressure does not significantly affect the audit quality.
3. Wald value obtained on the variable audit tenure of 0.566 with a significance value of 0.452 greater than 0.025 ($0.452 > 0.025$) then the conclusion is the hypothesis rejected because partially, the variable audit tenure does not significantly affect the quality of the audit.

Omnibus Test of Model Coefficients

This test is used to see the effect of the independent variable simultaneously affect the dependent variable.

Table 5. Omnibus Test of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	12.675	3	.005
	Block	12.675	3	.005
	Model	12.675	3	.005

The significance value of 0.005 which shows less than 0.05 so that it can be concluded that simultaneously the independent variable has no influence on the dependent variable.

Overall Model Fit Test

This test is used to determine whether the model that has been proposed fits the data or not. Log Likelihood is the test used to determine how well the model fits overall. The model test is used by comparing the value of -2 Log Likelihood (block number = 0) with

Aulia Lutfi: Investigating the Factors Influencing Audit Quality: An Empirical Study on Mining Companies Listed on the Indonesia Stock Exchange during 2020-2022.

when the model includes constants and independent variables (block number = 1). The results of testing the entire model in this study are as follows.

Table 6. Overall Model Fit Test

-2 Log Likelihood Block Number = 0	-2 Log Likelihood Block Number = 1
72,340	59,665

Based on the overall fit test model, it can be seen that the statistical value of -2logl in block number 0 is 72.340 after 3 new variables are entered, the value of -2logl drops to 59.665 or a decrease of 12.675. This difference in decreasing probability suggests a more effective regression model, or more precisely, a model that is hypothesized to suit the data.

Coefficient Of Determination Test (Nagelkerke R Square)

The Nagel Karke R Square test is a modification of Cox and Snell's R2 coefficients to ensure that they vary from 0 to 1. The results of Nagelkerke's R Square value in this study are as follows.

Table 7. Coefficient Of Determination Test

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	59.665 ^a	.124	.234

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

SPSS output gives Cox and Snell's R2 value of 0.124 and Nagelkerke R Square value of 0.234. Which means that the variability of the dependent variable that can be explained by the variability of the independent variable is 23.4%. Because the Nagelkerke R Square value is not close to 1, it can be inferred that the independent variable has only a very limited capacity to explain the dependent variable.

Hosmer and Lemeshow's Goodness of Fit Test

In this model, it is used to predict which observation values match the observation data. If the value of Hosmer and Lemeshow's Goodness of Fit Test > 0.05 then, it is claimed that the data is suitable for further examination because it matches the observational data. Based on this research, Hosmer and Lemeshow's Goodness of Fit Test table is as follows.

Table 8. Hosmer and Lemeshow's Goodness of Fit Test

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Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	7.157	5 ²³	.413

According to the table, the goodness of fit test value is 7.157, with a probability of significance of 0.413, and a value above 0.05. Because there is no discernible discrepancy between the projected classification and the actual classification, it can be concluded from the study that the regression model is acceptable and practical to use for further analysis.

Matrix Classification

The classification matrix is used to demonstrate the regression model's ability to forecast the likelihood of mining company businesses with high audit quality. This study's classification matrix is shown below.

Table 9. Matrix Classification

Classification Table^a

		Predicted			
		Audit Quality			
Observed		Non Going	Going Concern	Percentage	
		Concern Opinion	Opinion	Correct	
Step 1	Audit Quality	Non Going	83	1	98.8
		Concern Opinion			
		Going Concern	11	1	8.3
		Opinion			
Overall Percentage					87.5

a. The cut value is ,500

According to the table above, only one firm will have good audit quality and a non-going concern view, however the study found that there are really 83 such organizations, for a classification prediction rate of 98.8%. While the audit's overall quality is not good and just one business was projected to receive a going concern opinion, the research reveals that 11.5% of the companies received this judgment. The regression model's overall classification precision or predictive power is 87.5%.

DISCUSSION

The Impact of Public Accounting Firm Size on Audit Quality

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Based on the table test of the influence of variables partially, the first hypothesis states that public accounting firm size did not affect the quality of the audit. The value of logistic regression coefficient on variable size of public accounting firm is 3.350 and significance value is 0.067. Considered insignificant because $0.067 > 0.025$. It can be concluded that the variable size of the Hood has no significant effect on audit quality so that H0 is accepted and H1 rejected. This means that both the big four and non-big four can issue going concern opinions which are proxies for audit quality variables.

The Impact of Time Budget Pressure on Audit Quality

Based on the table test of the influence of variables partially, the second hypothesis states that time budget pressure does not have a significant effect on audit Quality. The value of logistic regression coefficient on time budget pressure variable is 4.589 with significance value is 0.032. Considered insignificant because $0.032 > 0.025$. It can be concluded that the variable time budget pressure has no significant effect on audit Quality so that H0 is accepted and H2 is rejected.

The Impact of Audit Tenure on Audit Quality

Based on the table test of the influence of variables partially, the third hypothesis states that the audit tenure does not affect the quality of the audit. The value of logistic regression coefficient on audit tenure variable is 0.566 with significance value is 0.452. Considered insignificant because $0.452 > 0.025$. It can be concluded that the variable audit tenure has no significant effect on audit Quality so that H0 is accepted and H3 is rejected.

The Impact of Public Accounting Firm Size, Time Budget Pressure, and Audit Tenure on Audit Quality Simultaneously

Based on the simultaneous test conducted, it was found that the significance value is 0.005 which is less than 0.05 so it can be concluded that H0 is accepted and H4 is rejected. Variables of public accounting firm size, time budget pressure, and audit tenure have no significant effect on audit quality. 23.4% of audit quality variables can be explained by the variable size of the hood, time budget pressure, and audit tenure. While as many as 76.6% of audit quality variables are explained by other variables that are not studied in this study.

CONCLUSION

Based on the test results on the effect of public accounting firm size, time budget pressure, and audit tenure on audit quality, it can be concluded:

1. The public accounting firm size variable did not have a significant influence on the audit quality of mining companies listed on the Indonesia Stock Exchange in 2020-2022.
2. The time budget pressure variable did not have a significant influence on the audit quality of mining companies listed on the Indonesia Stock Exchange in 2020-2022.
3. The audit tenure variable did not have a significant influence on the audit quality of mining companies listed on the Indonesia Stock Exchange in 2020-2022.

Aulia Lutfi: Investigating the Factors Influencing Audit Quality: An Empirical Study on Mining Companies Listed on the Indonesia Stock Exchange during 2020-2022.

4. The variables of public accounting firm size, time budget pressure, and audit tenure simultaneously did not have a significant influence on the audit quality of mining companies listed on the Indonesia Stock Exchange in 2020-2022.

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