

THE EFFECT OF TIME BUDGET PRESSURE AND FEE AUDIT ON AUDIT QUALITY AT PUBLIC ACCOUNTING FIRMS IN BANDUNG CITY

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Abstract

The increasing number of cases involving violations of professional auditing standards has raised concerns regarding the quality of audit services and public confidence in audited financial statements. These conditions reveal that there are a number of factors affecting the quality of audits such as time budget pressure and audit fee. This paper seeks to determine the effect of time budget pressure and audit fee on audit quality in Public Accounting Firms in Bandung. This research adopted an experimental research design through which primary data was gathered using questionnaires. The study included 62 auditors in ten Public Accounting Firms in Bandung. Data was collected using questionnaires with a five-point Likert scale and analyzed using multiple linear regression in SPSS. The results reveal that time budget pressure affects the quality of audit significantly. In the same way, audit fee affects audit quality significantly. In addition, time budget pressure and audit fee combined together significantly affect audit quality. The coefficient of determination reveals that the two variables account for 55.5% of the variation in audit quality, while 44.5% is accounted for by other factors not covered by this study. The results of this study confirm the predictions of the Attribution Theory, which indicates that environmental and economic determinants are significant in shaping the actions of auditors and their impact on audit quality. The results will be useful in practical matters related to audit time and audit fee determination.

Keywords: Audit Fee, Audit Quality, Attribution Theory, Time Budget Pressure, Public Accounting Firms

INTRODUCTION

The importance of external auditing cannot be underestimated when it comes to proving the reliability of financial reports and building confidence in the global economy system. Given the current state of development, which is associated with the increased digitization and complexity of businesses, the quality of audits has become a key factor since it is associated with detecting potential material misstatements. According to recent studies, the increased complexity of transactions requires the auditor to have not only skills but also resilience under pressure and high professional integrity (Chen et al., 2023; Samagaio et al., 2025).

Audit quality is an essential component in ensuring that there are no material misstatements in financial statements (Apriliyani et al., 2025). Audit quality is associated with the capacity of the auditor to be able to identify and report on any discrepancies that exist in the client's accounting system (Damayanti et al., 2023). Low audit quality may result in a situation where financial information is not credible and reliable, hence making it difficult for shareholders and

other interested parties to make decisions (Maldini, 2025). It is clear that despite the importance of audit quality, there are several issues associated with it.

Audit quality, when viewed from a theoretical point of view, is determined by various elements related to both individual and working conditions of the auditor. Time budget pressure can be considered one of those elements, as it indicates the pressure generated due to restricted time budgets allocated to accomplish audit tasks. Time pressure in excess might prompt auditors to cut down on or simplify audit procedures, ultimately leading to poor audit quality (Hasiah et al., 2025; Prihatiningtias & Khairani, 2025). Audit fee can be another element that impacts audit quality. This refers to the payment received by public accountants or public accounting firms from their clients in connection with performing financial statement audits based on certain agreements. Proper audit fees allow auditors to conduct audit engagements following the guidelines of professional ethics, auditing, and relevant laws and regulations (Lailatul & Yanthi, 2021).

Nevertheless, there is still a lot of issues associated with the external environment for the implementation of the auditing practices and the amount of corruption and level of transparency in Indonesia. According to the CPI figures, the score of Indonesia is 34 in 2025. In other words, the perception of corruption is rather high, and the financial management is still far from having any improvements concerning transparency and accountability.

There is also a reciprocal relationship between the level of corruption and audit quality in which the high level of corruption may lead to the decline of audit quality, while poor audit quality results in increasing corruption and fraud (Ardika & Sirait, 2026). This condition reinforces the need for high audit quality to provide an assurance of fairness in financial statements that can be trusted by stakeholders.

Questions about audit quality have continued to receive significant interest in light of some cases of deficiencies in audit practice. For instance, as mentioned in Pasardana.id, there were cases in 2026 whereby the material misstatements in the financial statements of PT Indo Pureco Pratama and PT Tridomain Performance Materials were detected by the OJK. There was a punishment of administrative nature for the public accountants who were responsible for the auditing of the two firms. The auditor of PT Indo Pureco Pratama was sanctioned with a fine of 265 million Indonesian rupiah, while the auditor of PT Tridomain Performance Materials was sanctioned with a fine of 40 million Indonesian rupiah for failing to apply Public Accountant Professional Standards (SPAP).

Another problem that can have an impact on audit quality is time budget pressure. For instance, there is an interesting case related to PricewaterhouseCoopers (PwC) and Country Garden. In 2024, PwC ceased working as the company's auditor due to the problems that the enterprise was facing. The reason for doing so was claimed to be the inability to complete the auditing process within the set reporting deadlines and the lack of some important documents necessary for carrying out the process. On top of that, PwC was suspended in China for six months because of being involved in the controversial audit of China Evergrande Group.

In addition to time constraint, audit fee is another crucial factor that affects the audit quality. An example of how this can happen is illustrated in the case of PT Garuda Indonesia. Specifically, in 2019, the Indonesian Ministry of Finance banned the license of a public accountant for one year because the auditor had expressed an opinion about the financial statement of the company for the year 2018, which included revenue from PT Mahata Aero Teknologi and was in conflict with the accounting principles. This case emphasizes the need for auditor's independence when there are economic ties between the auditor and the client. While paying sufficient audit fee helps the auditor to utilize enough resources and perform more audit procedures, being too dependent on the client might influence auditor's objectivity negatively.

When viewed from this perspective, all these issues point to the fact that the problem of audit quality is still an important one in the public accounting industry. Issues like time budget pressure and audit fees are some of the important variables which can impact audit quality. As such, a study of the impact of time budget pressure and audit fees on audit quality is necessary.

LITERATURE REVIEW

Attribution Theory

The Attribution Theory, which was first introduced by Heider (1958), can serve as a theoretical basis used to understand the reasons behind people's actions. In particular, the Attribution Theory states that human behavior is affected by two major types of determinants, namely, internal and external attributions. The former refers to those determinants that come from an individual's nature, while the latter refers to environmental factors affecting him or her (Nurmawanti et al., 2024). In addition, (Ibrahim et al., 2022) stated that human actions are caused by internal dispositions and environmental circumstances.

In relation to the auditing field, Attribution Theory can be used to examine the effects of the environmental situation on the auditors' conduct and audit quality as a result. In this regard, time budget pressure is considered to be one of the situational external factors because of the shortage of time that leads to deadlines during the audit process. High pressure can motivate the auditor to shorten the audit process by cutting it short or making hasty decisions, which can have negative implications on audit quality. Likewise, audit fees can be viewed as the external economic factor which can impact the conduct of the auditor and his/her professional judgment. Enough audit fees can facilitate the audit process while economic reliance on clients may undermine auditor independence.

Audit Quality

The notion of audit quality means the probability of auditors in discovering and disclosing any material misstatement in the financial statements of a client firm. Likewise, Harnovinsah et al. (2025) state that the ability of auditors to discover and disclose material mistakes will depend on their competence and independence. Therefore, the notion of audit quality is strongly related to the performance of professional and ethical standards by auditors. In addition, audit quality is seen as one of the main indicators of the credibility and reliability of financial reporting. It is defined by auditor independence, professionalism, and compliance with auditing standards (Ibrahim et al., 2022). Reliable and high-quality audits ensure the increased assurance about the reliability of financial statements and aid stakeholders in decision-making (Le et al., 2021). This means that auditors should carry out their duties and perform their functions in a professional manner (Resza et al., 2023).

Time Budget Pressure

Time budget pressure denotes the scenario in which auditors are under pressure of lack of time budget and are forced to conduct all audit work within a specific time budget (Maldini, 2025). This particular phenomenon is usually caused by pressures from outside the organization, particularly those coming from public accounting firms because audits are planned to be conducted with very little and at times unrealistic time budgets because of the difficult nature of audit work (Farhani & Fitriana, 2021). The use of time budgets serves the purpose of cost control as well as performance evaluation, but this can bring about psychological pressure on the part of the auditors.

The reaction of auditors towards time budget pressure may be described through two categories of behavior, which include functional and dysfunctional behaviors. Functional behavior allows the auditors to improve efficiency and time management without compromising on auditing standards (Mustika et al., 2025). On the other hand, dysfunctional behavior can be detrimental to audit quality, including omission of audit procedures, doing cursory document examination, and premature documentation of the audit without completion of the necessary procedures (Maldini, 2025). This means that excess time budget pressure may have the ability to impact audit quality.

Audit Fee

An audit fee can be defined as the payment made by a business for auditing services, whereby the cost will depend on a number of factors, including audit risk, complexity of the client's

business, company size, and efficiency of the internal control system. According to theory, audit fees are arrived at through both supply and demand analysis. On the demand side, management is aware that the more effort put into the audit process, the better the quality of financial reporting becomes (Owusu et al., 2026). Moreover, audit fees are also associated with the extent of audit effort and time spent by auditors while performing audit activities. Usually, increased audit fees allow auditors to spend more time and effort on conducting thorough audits, and thus it helps in improving the quality of the audit (Jérôme et al., 2025). With regards to Indonesia, the definition of audit fee is described as the agreement fee between public accountants and their clients according to the scope of audit engagement and ethical standards (Lailatul & Yanthi, 2021). Hence, audit fee can be regarded as one of the important economic factors affecting audit quality.

HYPOTHESIS FORMULATION

Previous studies have consistently indicated that time budget pressure may affect audit quality. Maldini (2025), Putri (2020), Farhani & Fitriana (2021), and Nisa (2022) found that time budget pressure has a effect on audit quality. Excessive time constraints may encourage auditors to complete audit tasks more quickly, potentially leading to reduced audit procedures, less thorough examinations, premature sign-off of audit work, and lower professional skepticism when evaluating audit evidence. As a result, auditors may not be able to perform all audit procedures optimally, which can ultimately reduce the quality of audit outcomes. Based on these findings, it is expected that time budget pressure influences audit quality.

H1: Time budget pressure affects audit quality.

Audit fees represent the remuneration received by auditors for providing audit services to clients. The amount of audit fees generally reflects the complexity of the audit engagement, the level of audit risk, and the resources and time required to perform audit procedures. Adequate audit fees enable auditors to allocate sufficient resources and conduct audit procedures more comprehensively, thereby enhancing their ability to detect material misstatements and improve audit quality. Previous studies support this relationship. Lailatul & Yanthi (2021) found that audit fees have a effect on audit quality. Similar findings were reported by Rizaldi et al. (2022), Renaningtyas (2019), Resza et al. (2023), and Primandini & Latrini (2025), indicating that higher audit fees are associated with higher audit quality. Based on the theoretical perspective and prior empirical evidence, the following hypothesis is proposed:

H2: Audit fee affects audit quality.

Audit quality is influenced by various factors related to both audit engagement conditions and economic considerations. Time budget pressure may affect auditors' ability to perform audit procedures thoroughly, while audit fees determine the availability of resources needed to support audit activities. Together, these factors may influence the effectiveness of audit performance and the quality of audit outcomes. Therefore, it is important to examine their combined effect on audit quality.

H3: Time budget pressure and audit fee simultaneously affect audit quality.

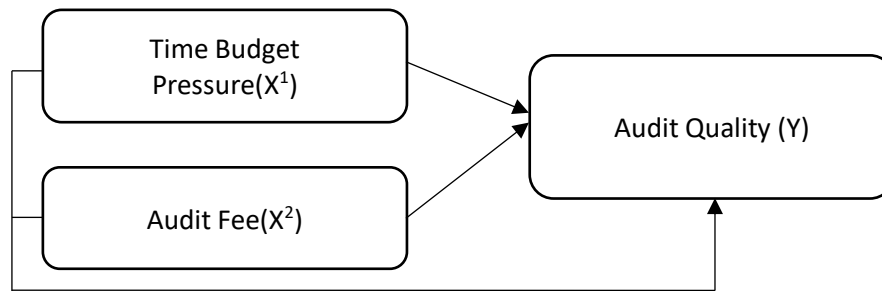


Figure 1. Research Model

RESEARCH METHODS

This study employed a quantitative explanatory research design to examine the effects of time budget pressure and audit fee on audit quality. The current study was carried out among the auditors of Public Accounting Firms (KAPs) in Bandung, Indonesia.

The total number of auditors in Public Accounting Firms registered in Bandung constituted the population of the study. Sampling involved the use of purposive sampling technique as follows: (1) Auditors working in Public Accounting Firms for at least one year, and (2) Auditors with a minimum position of Junior Auditor. According to these criteria, 62 auditors in ten Public Accounting Firms were chosen as participants of the research. Data collection involved the use of questionnaires delivered directly to the respondents. Research tools covered three variables such as time budget pressure as the first independent variable, audit fee as the second independent variable, and audit quality as the dependent variable. All questions in the questionnaires were measured using a five-point Likert scale.

Multiple linear regression analysis was employed to analyze the collected data, and SPSS software helped in the analysis. Before carrying out the tests of hypothesis, the research tool was subjected to validation and reliability test. Classical assumption tests that included tests of normality, heteroscedasticity, and multicollinearity were done to check on the appropriateness of the regression model. The tests of partial and simultaneous effect were carried out using t-test and F-test respectively, and the significance level was set at 5%.

RESULTS

Respondent Characteristics

Table 1 indicates that the majority of respondents had less than 3 years of work experience (37.1%), followed by those with 3–5 years of work experience (33.9%), 5–10 years (25.8%), and more than 10 years (3.2%). Furthermore, Table 2 shows that the largest proportion of respondents held the position of Senior Auditor (40.3%), followed by Junior Auditors (38.7%), Supervisors (11.3%), and Managers (9.7%).

Table 1. Respondent Characteristics Based on Work Experience

Work Experience	Frequency	Percentage
<3 Years	23	37.1%
3-5 Years	21	33.9%
5-10 Years	16	25.8%
>10 Years	2	3.2%
Total	62	100%

Source: Primary Data, Processed

Table 2. Respondent Characteristics Based on Current Position

Current Position	Frequency	Percentage
Junior Auditor	24	38.7%

Senior Auditor	25	40.3%
Supervisor	7	11.3%
Manager	6	9.7%
Total	62	100%

Source: Primary Data, Processed

Validity Test

The validity test was conducted to determine whether each questionnaire item was capable of measuring the intended construct accurately. Item validity was assessed using the Pearson Product Moment correlation by examining the correlation coefficient between each item score and the total score of its respective variable. Following the established criterion, an item was considered valid if its correlation coefficient was equal to or greater than 0.30. As presented in Table X, all questionnaire items obtained validity coefficients exceeding 0.30, indicating that all items were valid and suitable for subsequent analysis.

Table 3. Validity Test of Research Variable

Variable	No.P	Validity Coefficient	r tabel	Conclusion
Time Budget Pressure	1	0,540	0,300	Valid
	2	0,434	0,300	Valid
	3	0,624	0,300	Valid
	4	0,623	0,300	Valid
	5	0,515	0,300	Valid
	6	0,358	0,300	Valid
	7	0,419	0,300	Valid
	8	0,627	0,300	Valid
	9	0,441	0,300	Valid
	10	0,432	0,300	Valid
Fee Audit	11	0,508	0,300	Valid
	12	0,569	0,300	Valid
	13	0,480	0,300	Valid
	14	0,533	0,300	Valid
	15	0,432	0,300	Valid
	16	0,523	0,300	Valid
	17	0,436	0,300	Valid
	18	0,885	0,300	Valid
Audit Quality	19	0,783	0,300	Valid
	20	0,380	0,300	Valid
	21	0,426	0,300	Valid
	22	0,449	0,300	Valid
	23	0,610	0,300	Valid
	24	0,588	0,300	Valid
	25	0,488	0,300	Valid
	26	0,430	0,300	Valid
	27	0,481	0,300	Valid
	28	0,786	0,300	Valid
	29	0,386	0,300	Valid
	30	0,385	0,300	Valid
	31	0,423	0,300	Valid
	32	0,467	0,300	Valid
	33	0,352	0,300	Valid

Source: Primary Data, Processed

Reliability Test

The results of the reliability testing for the variables used in this research are presented in the following table.

Table 4. Reliability Test

Variable	Split Half Coefficient	Critical Value	Conclusion
<i>Time Budget Pressure</i>	0,809	0,600	Reliabel
<i>Fee Audit</i>	0,768		Reliabel
<i>Audit Quality</i>	0,810		Reliabel

Source: Primary Data, Processed

According to Table 4, the reliability test results of the variables X1, X2, and Y show that the value of the calculated Split-Half Coefficient for each of them is higher than 0.6. Consequently, the variables can be considered reliable.

Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression

Variabel	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
(Constant)	10,283	4,273		2,406	0,019
Time Budget Pressure	0,545	0,155	0,360	3,520	0,001
Fee Audit	0,831	0,174	0,488	4,770	0,000

Source: Primary Data, Processed

Based on Table 5, the multiple linear regression equation is:

$$Y = 10.283 + 0.545X_1 + 0.831X_2$$

From the regression analysis above, we note that there is a positive regression coefficient of 0.545 of Time Budget Pressure and a positive regression coefficient of 0.831 for Audit Fee. This implies that increases in Time Budget Pressure and Audit Fee lead to an increase in Audit Quality provided all else is held constant. From the higher regression coefficient of Audit Fee, it implies that it has a higher impact on Audit Quality than Time Budget Pressure.

Coefficient of DeterminationTable 6. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,745	0,555	0,539	4,40556

Source: Primary Data, Processed

The analysis revealed that the values for R Square and Adjusted R Square were 0.555 and 0.539 respectively as shown in Table 6. This means that Time Budget Pressure and Audit Fee have an explanatory power of 55.5% in terms of Audit Quality, whereas the rest of 44.5% is attributed to factors not considered in this research.

Simultaneous Effect Test (F-test)

Table 7. ANOVA Table

Model	Sum of Squares	df	Mean Square	F	Sig.
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Regression	1425,682	2	712,841	36,727	0,000
Residual	1145,127	59	19,409		
Total	2570,808	61			

Source: Primary Data, Processed

From Table 7, the results of the regression analysis obtained an F-statistic of 36.727 with a probability value of 0.000, which is below the significance level of 0.05. Hence, both Time Budget Pressure and Audit Fee significantly influence Audit Quality at the same time, meaning that H3 is accepted.

Partial Significance Test (t-test)

Based on Table 5, the t-value of Time Budget Pressure is 3.520 with a significance level of 0.001, which is lower than 0.05. Hence, H1 is accepted, which shows that Time Budget Pressure significantly affects Audit Quality. Similarly, the t-value of Audit Fee is 4.770 with a significance level of 0.000, which is also lower than 0.05. Hence, H2 is accepted, showing that Audit Fee significantly affects Audit Quality.

DISCUSSION

Effect of Time Budget Pressure on Audit Quality

The results of this study indicate that Time Budget Pressure has a significant effect on Audit Quality, as evidenced by the significance value of 0.001, which is lower than the significance level of 0.05. Therefore, H1 is accepted. This result is related to Attribution Theory which states that individual behavior is determined not only by internal but also by external factors. In relation to auditing, Time Budget Pressure can be considered as an external situational factor which influences auditors' behavior during the audit process. By managing the audit time budgets properly, auditors are able to carry out the audit procedures effectively and still comply with auditing standards, resulting in high audit quality. Moreover, this result is in line with the earlier studies performed by Maldini (2025), Putri (2020), Farhani & Fitriana (2021), and Nisa (2022) who found that time budget pressure significantly affects audit.

Effect of Audit Fee on Audit Quality

Furthermore, the results also indicate that there is a significant effect of Audit Fee on Audit Quality at a significance level of 0.000, which is below 0.05. As such, H2 is accepted. Based on the Attribution Theory, external factors of the environment may affect human behavior as well. For this research, Audit Fee is considered as an external economic factor that will affect the professional judgment of auditors and the availability of audit resources. With enough audit fees, auditors will be able to allocate adequate time, expertise, and audit resources. This will result in better audit quality due to comprehensive audit processes. This finding is in line with previous studies by Lailatul and Yanthi (2021), Rizaldi et al. (2022), Retnaningtyas (2019), Resza et al. (2023), and Primandini and Latrini (2025), which concluded that audit fees have a positive effect on audit quality.

Simultaneous Effect of Time Budget Pressure and Audit Fee on Audit Quality

Based on the findings of the simultaneous hypothesis test, it is evident that Time Budget Pressure and Audit Fee significantly affect Audit Quality based on the significance level of 0.000 generated using the F-test. As such, H3 is supported. Based on the coefficient of determination, 55.5% of the variation in Audit Quality is accounted for by Time Budget Pressure and Audit Fee whereas the remaining 44.5% is accounted for by variables not covered by this study. In addition, this study provides more proof for the attribution theory that external environmental and economic factors jointly affect human behavior. The situation in the auditing practice is such that efficient

time budget management and sufficient audit fee allow the auditors to conduct auditing processes efficiently and make objective decisions.

CONCLUSION

This research was conducted to see the effect of Time Budget Pressure and Audit Fee on Audit Quality at Public Accounting Firms in Bandung. Based on the results, it can be concluded that Time Budget Pressure affects Audit Quality and Audit Fee affects Audit Quality. Furthermore, based on the result of the simultaneous test, it can be concluded that both Time Budget Pressure and Audit Fee significantly affect Audit Quality. The coefficient of determination explains that both independent variables are able to explain the variance of Audit Quality for 55.5%, whereas the rest of 44.5% is explained by other factors beyond the scope of this study.

These results show that public accounting firms need to consider the issue of managing audit time and setting audit fees which are equal to the complexities and risks of audit engagements. The proper allocation of time and proper audit fees will allow auditors to do audit procedures more efficiently. This study has several limitations. First, the research was conducted only at Public Accounting Firms in Bandung, limiting the generalizability of the findings to other regions. Second, the study only examined Time Budget Pressure and Audit Fee as determinants of Audit Quality, whereas other factors may also influence audit quality. Further research is needed where respondents will come from larger geographical locations and also other variables can be included such as Auditor Competence, Auditor Independence, Professional Skepticism, or Auditor Experience among others..

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