

**THE EFFECT OF IMPLEMENTATION OF
INTERNATIONAL STANDARDS ON AUDITING, TIME
BUDGET PRESSURE AND SIZE OF PUBLIC
ACCOUNTANT OFFICES ON AUDIT QUALITY
(Empirical Study at a Public Accounting Firm in Jakarta)**

1st Kania Nabila Isya, 2nd Drs.Kunarto, M.Ak, Ak, CA
Sekolah Tinggi Ilmu Ekonomi Indonesia, Jakarta
Jln. Cipinang Lontar 1 No.06 RT003/08,
Pulogadung, Jakarta Timur, 13240.
Kanianabila24@gmail.com, Kunarto@stei.ac.id

Abstract - This study aims to determine the effect of the implementation of International Standards on Auditing or ISA, Time Budget Pressure and the Size of Public Accounting Firms on Audit Quality. The independent variables in this study are International Standards on Auditing, Time Budget Pressure and Public Accounting Firm Size, while the dependent variable in this study is Audit Quality.

This research uses descriptive quantitative approach, which is measured using multiple linear regression based methods use SPSS. The population of this study is a public accounting firm in the Jakarta area. With a sample of 55 auditors. The data collection technique uses primary data, namely by distributing questionnaires to public accounting firms in the Jakarta.

The results are (1) International Standards on Auditing or ISA has significantly positive effect to audit quality, (2) Time Budget Pressure has significantly positive effect to audit quality, and (3) Size of Public Accounting Firm has no significant effect on audit quality at Public Accounting Firms in the Jakarta.

Keywords: *Audit, International Standards on Auditing, Time Budget Pressure, Public Accountant Firm Size, and Audit Quality.*

Abstrak—Penelitian ini bertujuan untuk mengetahui pengaruh implementasi International Standards on Auditing atau ISA, *Time Budget Pressure* dan Ukuran Kantor Akuntan Publik terhadap Kualitas Audit. Variabel independen pada penelitian ini yaitu, International Standards on Auditing, *Time Budget Pressure* dan Ukuran Kantor Akuntan Publik. Sedangkan variabel dependen pada penelitian ini adalah Kualitas Audit.

Penelitian ini menggunakan jenis penelitian deskriptif pendekatan kuantitatif, yang diukur dengan menggunakan metoda regresi linear berganda dengan SPSS. Populasi dari penelitian ini adalah Kantor Akuntan Publik di wilayah Jakarta. Dengan sampel sebanyak 55 orang auditor. Teknik pengumpulan data menggunakan data primer yaitu dengan menyebarkan kuesioner ke Kantor Akuntan Publik di wilayah Jakarta.

Hasil penelitian ini membuktikan bahwa (1) International Standards on Auditing atau ISA berpengaruh terhadap kualitas audit, (2) *Time Budget Pressure* berpengaruh terhadap kualitas audit, dan (3) Ukuran Kantor Akuntan Publik tidak berpengaruh terhadap kualitas audit pada Kantor Akuntan Publik di wilayah Jakarta.

Kata kunci : *Audit, International Standards on Auditing, Time Budget Pressure, Ukuran Kantor Akuntan Publik, dan Kualitas Audit*

I. PRELIMINARY

Audit quality is a description of the practice and results of audits based on auditing standards which measure the performance of the duties and responsibilities of an auditor's profession. Its capabilities include the ability to detect actions that occur in earnings management. Because one of the objectives of an audit of financial reports is to assess the fairness of the report, finance as well as assessing the conformity between financial reports with predetermined standards. The public accounting profession is a very important profession. However, currently the integrity and objectivity of public accountants has begun to be doubted by interested parties over financial reports as a result of the rampant financial scandals that have often occurred lately. Audit quality is often associated with the size of the Public Accounting Firm or KAP. According to Lee & Park (2013) states that Public Accounting Firms or KAPs with high reputations have better audit quality because they will face litigation demands so that they strive to be consistent in maintaining the quality of their audit results. But not always a public accounting firm or KAP with a high reputation has a better audit quality than other public accounting firms or KAP. Doubts about the public accounting profession have increased due to the increasing frequency of cases of financial report manipulation involving several KAP But not always a public accounting firm or KAP with a high reputation has a better audit quality than other public accounting firms or KAP. Doubts about the public accounting profession have increased due to the increasing frequency of cases of financial report manipulation involving several KAP But not always a Public Accounting Firm or KAP with a high reputation has a better audit quality than other Public Accounting Firms or KAP. Doubts about the public accounting profession have increased due to the increasing frequency of cases of financial report manipulation involving several KAP

Based on research conducted by Aisyah (2015), it is concluded that time budget pressure has a positive effect on audit quality. Meanwhile, Suryono's research (2015) conducted this study to examine the effect of professional due care, accountability and time budget pressure on audit quality. The results showed that due professional care, accountability, time budget pressure had no effect on audit quality. According to research from Abdullah (2016), it shows that the ISA variable has a positive effect on audit quality, but auditor compliance does not show significant results as a moderating variable on the relationship between ISA and audit quality. Similar to research conducted by Harahap et al (2017), it shows that the implementation of ISA-based auditing standards has a significant effect of 51.6% on audit quality at public accounting firms in the Bandung area. Based on the background description above, the researcher is interested in conducting a study entitled "The Effect of Implementation of International Standards On Auditing (ISA), Time Budget Pressure and Public Accounting Firm Size on Audit Quality" (Empirical Study of Public Accounting Firms in Jakarta).

1.1. Formulation of the problem

Based on the problem boundaries from the above background, it can be a formulation of the main research problems expressed in the form of questions, as follows:

1. Does the implementation of International Standards On Auditing (ISA) affect audit quality?
2. Does Time Budget Pressure affect Audit Quality?
3. Does the size of the public accounting firm affect the quality of the audit?

1.2. Research purposes

From the limitations of the problems contained in the subject matter, the objectives of this study are to:

1. Knowing the effect of implementing International Standards on Auditing (ISA) on Audit Quality.
2. Knowing the effect of Time Budget Pressure on Audit Quality.

3. Knowing the effect of the size of the public accounting firm on audit quality.

II. LITERATURE REVIEW

2.1. Compliance Theory

Compliance Theory Compliance is a form of discipline in carrying out an order, in the Big Indonesian Dictionary or KBBI, obedience has the character of being obedient to orders or regulations, as well as discipline. Demands on public companies in Indonesia for compliance with the timeliness of submitting annual financial reports. In preparing financial reports, the process must comply with existing accounting standards, as well as in conducting audit engagements. Public Accountants must comply with Auditing Standards and Professional Standards for Public Accountants. Compliance of every individual or organization (public company) involved in the Indonesian capital market for submit the company's annual financial report in a timely manner to the Financial Services Authority.

2.2. Credibility Theory

The public will be more likely to trust and tend to accept well the messages that have been conveyed by people who have high credibility than sources with low credibility Umeogu (2012). In an audit, financial reports that have been audited by the auditor can increase the level of reliability or credibility so that it becomes For this reason, auditors are expected to maintain the quality of the audits that have been produced so that their credibility can be trusted.

2.3. Audit

According to Mulyadi (2014: 9) Audit is a systematic process to be able to obtain and evaluate evidence objectively regarding statements about economic activities and events, with the aim of determining the level of conformity between statements with predetermined criteria, and delivery of results. the results to the users concerned.

2.4. Auditor (Public Accounting Firm)

According to Mulyadi (2013) an auditor is a professional accountant who has sold services to the general public, especially in the field of auditing financial statements that have been made by his clients. One or more auditors who carry out an audit are called an audit team consisting of Lead Auditors and Auditors as well as Technical Experts if needed. An auditor can sell services to the public if he joins and works in a public accounting firm.

2.5. Time Budget Pressure

Time Budget Pressure In carrying out all functions within the company, especially the planning and control functions, a supporting tool is needed. One of the important tools in the planning and control process is the budget (Budget). According to Nirmala (2013) Time Budget Pressure is a situation that shows auditors are required to be efficient with the time budget that has been compiled or there is a very tight discussion of budget time as well as stiff.

2.6. Quality Audit

According to Junaidi (2016: 8), (De Angelo) has stated that audit quality is the probability that the financial report contains a material error and the auditor will find and report the material error. Based on the Public Accountant Professional Standards (SPAP) audits carried out by auditors are said to be of good quality, if they meet the auditing requirements or standards.

2.7 Relationship Between Research Variables

2.7.1 Effect of International Standards on Auditing on Audit Quality

Audit standards are the main guidelines for external auditors or public accounting firms in carrying out audit engagements. As is well known, for Indonesia itself, starting from the 2013 financial report audit, the current standard is ISA. Although this standard only applies in Indonesia, it should be if external auditors or public accounting firms use ISA. Then the auditors themselves see that audit quality occurs if they work in accordance with existing professional standards. It can be seen that the implementation of ISA in Indonesia is an indicator in producing good audit quality.

H1: International Standards on Auditing Affect Audit Quality

2.7.2 The Effect of Time Budget Pressure on Audit Quality

Audit quality is often associated with Time Budget Pressure. The more auditors can control time budget pressure by doing a very good planning, the auditors will be easier to provide the audit quality expected by the client. Because Time Budget Pressure is a time pressure based on limiting budget expenditures by the client so that the auditor must be good at doing an audit plan with a limited budget that can provide maximum quality because the auditor's responsibility is to provide good audit quality even with budgetary pressures. limited.

H2: Time Budget Pressure Affects Audit Quality

2.7.3 Effect of Public Accountant Firm Size on Audit Quality

Audit quality measurement can be done using 2 ways, namely; quality of auditors in an audit team and quality that is driven by the rules that have been implemented by the public accounting firm. The audit of financial statements by the auditor as an independent party is expected to achieve reliable audit quality. All public accounting firms and large or small KAPs must follow the auditing standards set by the Indonesian Institute of Certified Public Accountants or IAPI to fully adopt the International Standards on Auditing or ISA. From this, it can be seen that public accounting firms, large or small, can properly implement the International Standards on Auditing to get good audit quality.

H3: The Size of the Public Accountant Firm Affects the Quality of the Audit

2.8 Conceptual Framework

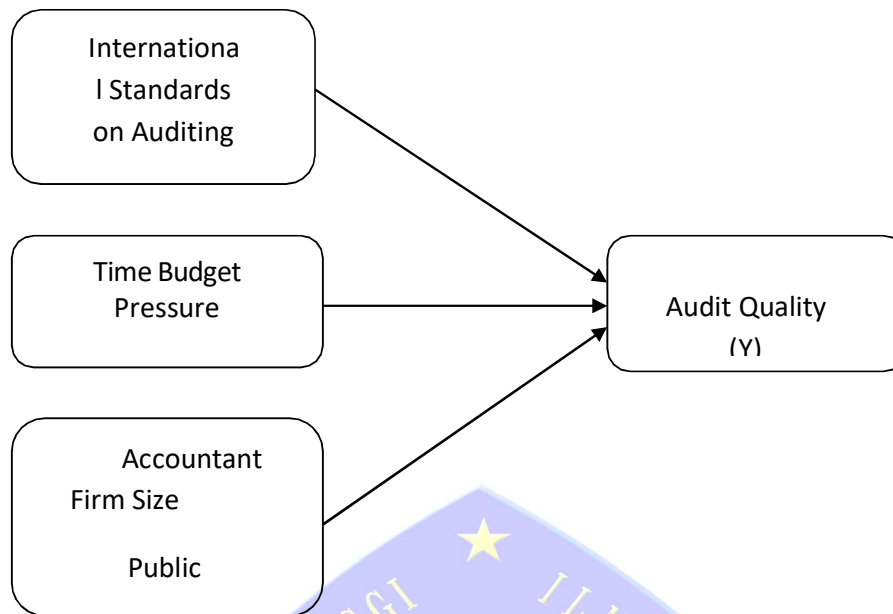


Figure 2.2 Conceptual Research Framework

III. RESEARCH METHOD

3.1. Research Strategy

The research strategy used in this study is the causality research design. The causality research design is a research design designed to examine the possibility of a cause-and-effect relationship between variables. The purpose of this study is to determine the effect between variables, where the independent variable consists of International Standards on Auditing (X1), Time Budget Pressure (X2) and Public Accounting Firm Size (X3) while the dependent variable is Audit Quality (Y). The research method used in this research is quantitative research method where the data collection method is carried out using a questionnaire. After data collection, these findings are tested with the help of SPSS statistical software.

3.2. Population

According to Sugiyono (2017: 18) defines population as a generalization area consisting of objects or subjects that have certain characteristics and can be studied by researchers to make a conclusion. Based on this definition, the population used in this study is the Public Accounting Firm in the Jakarta area.

In this study, the criteria determined for selecting samples are as follows:

- 1) Auditors who work for KAP in the Jakarta area who are registered with the Indonesian Institute of Public Accountants (IAPI).
- 2) Public Accounting Firm registered with the Financial Services Authority.

Respondents are not limited by positions in KAP so that all auditors who work at KAP in the Jakarta area can be included as respondents. This is not limited by position because audit quality includes all auditors, all auditors are required to report quality report results so that they can be trusted as a basis for decision making .

3.3 Data Analysis Methods

3.3.1 Descriptive Statistical Test

Descriptive statistics are statistics that provide an overview or description of data that can be seen from the average value, standard deviation, maximum, minimum, sum, range, kurtosis, and skewness or slope distribution. Descriptive statistics describe the data into information that is clearer and easier to understand Ghozalie (2018: 19). Descriptive statistics in this study explain gender, age, education, length of work and the position of auditor in a company or public accounting firm.

3.3.2 Data Quality Test

3.3.2.1 Validity Test

According to Siregar (2013: 46) validity or validity is to show the extent to which the measuring instrument can measure what you want to measure. In research that uses a questionnaire, the validity test is used to see how much the ability of the question is and can find out the respondent's answer. The formula used to test the validity is the product moment correlation technique.

Formula:

$$r_{xy} = \frac{n\sum X_i Y_i - (\sum X_i)(\sum Y_i)}{\sqrt{[n\sum X_i^2 - (\sum X_i)^2][n\sum Y_i^2 - (\sum Y_i)^2]}}$$

Information :

rx_y: The correlation coefficient between x and y

∑x: Score or value of each question

∑y: Total score of each question or item N : Total respondents

With a significant level = 5%, the questionnaire as a measuring tool can be said to be valid and has good construction validity and vice versa if the r count is greater than the r value of the product moment table.

3.3.2.2 Reliability Test

Reliability test can only be done if the statements in the study already have validity. The reliability test in this study used the Alpha Cronbach method. The alpha cronbach method is a technique for calculating the reliability of a test that can measure attitudes or behavior. Alpha formula (cronbach's) as follows:

$$r_i = \left(\frac{k}{k-1} \right) \left(1 - \frac{\sum \sigma_b^2}{\sigma_t^2} \right)$$

$\sum \sigma_b^2$ = jumlah varians butir
 σ_t^2 = varians total

Number of grain variants : Number of grains question

Questionnaire reliability: Total variant

An instrument is said to be reliable if the reliability coefficient is more than 0.6.

3.3.3 Classic Assumption Test

3.3.3.1 Normality Test

The normality test is carried out to test whether in the regression model the independent variable and dependent variable or both have a normal or abnormal distribution Ghozali (2018: 154). A good regression is normal distribution data, to be able to detect whether the residuals can be normally distributed or there are not many data aids that can be used in this study is the Kolmogorov Smirnov technique. Kolmogorov Smirnov technique has criteria if the significance is below 0.05 then the data is not normally distributed, whereas if the significance is above 0.05 then the data is normally

distributed. In addition, graph analysis is one of the easiest ways to see data normality by comparing the observed data with distributions that are close to the normal probability plot distribution. Normal probability plot is comparing the cumulative distribution of the normal distribution. The basis for decision making through this analysis, if there is data spread around the diagonal line as a representation of the normal distribution and does not form a particular shape or motif, it means that the regression model fulfills the assumption of normality.

3.3.3.2 Multicollinearity Test

According to Ghozali (2018: 103), multicollinearity testing aims to be able to test whether the regression model found a correlation between independent (independent) variables. Multicollinearity testing is a test that has the aim of testing whether the regression model finds a correlation between the independent variables. The effect of multicollinearity is that it causes high variables in the sample. This means that the standard error is large, consequently when the coefficient is tested, the t-count will be of a small value from the t-table. This shows that there is no linear relationship between the dependent variable and the dependent variable. To find the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and the variance inflation factor (VIF) value. Tolerance measures the variability of the selected independent variable that cannot be explained by other independent variables. So a low tolerance value is the same as a high VIF value (because $VIF = 1 / \text{tolerance}$) and indicates high collinearity. The cut off value that is commonly used is a tolerance value of 0.10 or equal to a VIF value above 10.

3.3.3.3 Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model has an inequality of variance from the residuals of one observation to another. If the variance and residuals from one observation to another are constant, it is called homocedasticity and if it is different, it can be called Ghozali's heterocedasticity (2018: 138). How to detect heteroscedasticity is by looking at the plot graph between the predicted value of the dependent variable and the residual and seeing the absence of a specific pattern on the scatter plot graph.

If there is a certain pattern, such as the dots forming regular patterns (wavy, widening, then narrowing) it indicates heterocedasticity, if there is no clear pattern, and the dots spread above and below the number 0 on the Y axis. , then there is no heterocedasticity Ghozali (2018: 13).

3.3.4 Hypothesis Testing

3.3.4.1 Multiple Linear Regression Test

In this study, the data analysis technique used multiple linear regression, namely the analysis technique to determine the effect of independent variables on the dependent variable. The models in this study are:

$$Y = \alpha + \beta_1 I + \beta_2 P + \beta_3 K + e$$

Information :

Y = Audit Quality

I = International Standards on Auditing T = Time Budget Pressure

U = KAP size α = constant

β = Regression Coefficient e = Standard Error

3.3.4.2 Test of the Determination Coefficient (Adjusted R2)

The coefficient of determination (R2) is a coefficient that shows the percentage of influence of all independent variables on the dependent variable in explaining the dependent variable. The coefficient of determination is between zero and one. A small R2

value means the ability of the dependent variables to explain the dependent variables. Very limited. A value close to one means that the independent variable provides almost all the information needed to predict the dependent variable Ghozali (2018: 95).

3.3.4.3 t test (partial)

The t test is used to test each variable partially. The results of the t test can be seen in the coefficients table in the sig (significance) column. If the probability of the t value or significance <0.05, it can be said that there is an influence between the independent variables on the dependent variable partially. However, if the probability of the t value or significance > 0.05, it can be said that there is no significant influence between each independent variable on the dependent variable.

IV. RESULTS AND DISCUSSION

4.1. Description of Research Object

This research has been conducted at the Public Accounting Firm (KAP) in the Jakarta area with the intended respondents being auditors who work at the Public Accounting Firm. The Public Accounting Firm or KAP is a service provider company in the form of an individual and a civil partnership or a firm partnership. Services at the Public Accounting Firm include attestation and non-attestation services such as management consulting services, compilation and taxation.

4.2.1 Characteristics of Respondent Profile

This research has been supported by the participation of auditors including junior auditors, senior auditors, supervisor auditors and managers. The following is a profile of the identity of the respondents that the researcher presents in table 4.3 to table 4.7 which consists of gender, age, education level, length of work at KAP, and position in the Public Accounting Firm or KAP.

a. Respondents' Description by Gender

Table 4.3 presents a description of respondents based on gender.

Table 4.3 Descriptions of Respondents by Gender

Gender	total	Percentage (%)
Male	37	67.3
Women	18	32.7
Total	55	100

Source: Processed data 2020

The table above shows the number of male respondents as many as 37 respondents or 67.3% and female respondents as many as 18 respondents or 32.7%.

b. Respondents' Description by Age

Table 4.4 presents descriptions of respondents based on age.

Table 4.4 Description of Respondents by Age

Age	total	Percentage (%)
21-30	19	34.5

31-40	31	56.4
Above 40	5	9,1
Total	55	100

Source: Processed data 2020

The table above shows that the age of the respondents is dominated by respondents aged 31-40 years, namely 31 people or around 56.4%. There were 19 respondents aged 21-30 years or 34.5%, the remaining 5 people or 9.1% were auditors who were over 40 years old.

c. Descriptions of Respondents Based on Education Level

Table 4.5 presents a description of the respondents based on the level of education.

Table 4.5 Descriptions of Respondents by Education Level

Level of education	total	Percentage (%)
D3	13	23.6
S1	37	67.3
S2	5	9,1
Total	55	100

Source: Processed data 2020

The table above shows the respondents based on the level of education show that most of the auditors who work in KAP have the latest education for Strata 1 (S1), namely 37 people or 67.3%, and as many as 5 people or 9.1% of the auditors have the latest education Strata 2 (S2). As well as auditors with Diploma 3 (D3) education as many as 13 people or 23.6%.

d. Description of Respondents Based on Length of Work

Table 4.6 presents descriptions of respondents based on length of work.

Table 4.6 Descriptions of Respondents by Length of Work

Length of work	total	Percentage (%)
less than 1 year	5	9,1
1-3 years	11	20
3-5 years	31	56.4
More than 5 Years	8	14.5

Total	55	100
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Source: Processed data 2020

The table above shows that the majority of respondents in this study were 56.4% or 31 auditors had worked for 3-5 years. Then, 20% or as many as 11 people had worked for 1-3 years. Meanwhile, 14.5% or as many as 8 people have worked for more than 5 years, and there are only 5 respondents or 9.1% who worked for less than 1 year.

e. Description of Respondents by Position

Table 4.7 presents a description of the respondents based on their position.

Table 4.7 Descriptions of Respondents by Position in KAP

Position at KAP	total	centage (%)
Junior Auditor	21	38.2
Senior Auditor	28	50.9
auditor Supervisor	2	3,6
Manager	4	7.3
Partner	0	0
Total	55	100

Source: Processed data 2020

The table above shows that based on the position occupied in the KAP where the auditor works, it shows that most of the respondents in this study held positions as senior auditors, namely 28 auditors (50.9%), and junior auditors as many as 21 auditors (38.2%).). Meanwhile, there were 2 auditors with the position as supervisor auditor (3.6%) and 4 auditors (7.3%) who served as managers, but in this study there were no partners from KAP who filled out this questionnaire.

4.6 Research Discussion

4.6.1 Effect of International Standards on Auditing on Audit Quality

The first hypothesis (H1) which states that International Standards on Auditing has an effect on Audit Quality is accepted. This can be seen based on statistical analysis, namely that it has been found that the ISA variable obtained a t-count value of 2.757 with a significant value of 0.008. While the value of t table is 2.007584 when compared to the tcount value, the ttable value is smaller than the tcount or $tcount > ttable$ ($2.757 > 2.007584$) and with a significance value smaller than the significant level of 0.05 ($0.008 < 0.05$) so that the results of this study indicate that ISA has an effect on audit quality, and thus the H1 hypothesis has been accepted because it is proven by the results of the research that has been done. The impact of ISA on audit quality because ISA is an audit standard that must be obeyed by every auditor. So that with the ISA auditors will be better able to deal with clients and carry out audits in accordance with standard

applicable and can produce good audit quality.

The results of this study are in line with research conducted by Abdullah (2016), Harahap (2017), Saleem (2018), and K. hbeilat (2019) who found that International Standards on Auditing (ISA) had an effect on Audit Quality. Adhering competitors and conducting audits in accordance with applicable audit standards will result in good audit quality.

4.6.2 Effect of Time Budget Pressure on Audit Quality

The first hypothesis (H2) which states that Time Budget Pressure has an effect on Audit Quality is accepted. This can be seen based on the statistical analysis in this study it has been found that the time budget pressure variable obtained a t-count value of 3.157 with a significant value of 0.003. While the value of the t-table is 2.007584 when compared to the t-count value, the t-table value is smaller than the t-count value. or $t_{count} > t_{table}$ ($3.157 > 2.007584$) and with a significance value smaller than the significant level of 0.05 ($0.003 < 0.05$) so that the results of this study indicate that time budget pressure has an effect on audit quality. has been proven by the results of research that has been done. The impact of Time budget pressure on audit quality because Time budget pressure is an attitude that must be held by responsible auditors. The lower the level of time budget pressure for an auditor, the more effective the audit performance and the resulting audit quality will be. Meanwhile, the higher the time budget pressure for an auditor, the lower the audit performance and the resulting audit quality will be if the auditor does not have a high level of professionalism.

The results of this study are the same as research conducted by Tagesson et al (2016) and Anugrah (2017) who found time budget pressure has an effect on audit quality. However, the results of this study are not the same as the results of research conducted by Suryono (2015) who found the results that time budget pressure has no effect on audit quality.

4.6.3. Effect of Public Accounting Firm Size on Audit Quality

The third hypothesis (H3) which states that the size of the public accounting firm has an effect on audit quality is rejected. This can be seen based on the statistical analysis in this study it was found that the cap size variable had obtained a t-count value of -1.118 with a significant value of 0.269 while the t-table value was 2.007584 when compared to the t-count value, the t-table value was greater than the t value $t_{count} < t_{table}$ ($-1.118 < 2.007584$) and with a significance value greater than the significant level 0.05 ($0.269 > 0.05$) so that the results of this study indicate that the size of the public accounting firm has no effect on audit quality. H3 has been rejected because it is proven by the results of the research that has been done. This can be due to the fact that the quality of the audit owned by the public accounting firm is not judged by the size and size of the public accounting firm, but by the quality of the audit results. Because both small and large accounting firms have the opportunity to produce good quality audits. The results of this study are similar to the results of research conducted by Pratiwi (2017) who found that the size of the public accounting firm has no effect on audit quality.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

This study aims to determine the effect of the implementation of international standards on auditing (ISA), time budget pressure, and the size of the public accounting firm on the quality of audits at public accounting firms in the Jakarta area. The respondents in this study were 55 auditors who worked in public accounting firms in the region. Jakarta. Based on the data that has been collected and tests that have been carried

out on the problem formulation using multiple linear regression models, it can be concluded as follows:

1. International Standards on Auditing (ISA) has an effect on Audit Quality. This shows that the higher the level of implementation of the International Standards on Auditing, the better the impact on the quality of the resulting Audit. Because with the implementation of ISA, the company's financial statements are more reliable and internationally accepted.
2. *Time Budget Pressure* effect on Audit Quality. This shows that the higher the level of time budget pressure, the higher the quality of the resulting audit. This proves that even if the time budget pressure is high, if it is balanced with the implementation of good time budget pressure and auditors who are professional in their fields, it will result in good and reliable audit quality.
3. The size of the public accounting firm has no effect on the quality of the audit. This is because the quality of the audit held by the public accounting firm is not judged by the size or size of the public accounting firm, but by the quality of the audit results. Because both small and large public accounting firms have the opportunity to produce good quality audits.

5.2 Suggestions

The suggestions in this study:

- 1) An auditor is expected to comply with applicable auditing standards so that the resulting audit quality is good and the auditor profession will always be trusted by the general public who need company financial statement information.
- 2) An auditor is expected to be able to control the time budget pressure in carrying out the work of the auditor so that the resulting audit quality will be better and can be trusted by the general public who need financial reporting information.

5.3 Limitations of Research and Further Research Development

This study has limitations that can be taken into consideration for future researchers so that they can get better results. The following are the limitations of the research experienced by researchers:

- 1) Researchers had difficulty distributing and collecting questionnaires because of Covid-19.
- 2) This study uses a data collection method in the form of a questionnaire so that the data obtained is based on the respondents' perceptions only. So, it is hoped that further research can be completed by making observations such as conducting interviews with respondents.

This study only focused on three independent variables, namely ISA, Time Budget Pressure, and KAP Size. It is expected that further research can add other independent variables or add moderating and intervening variables.

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