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# THE EFFECT OF FIRM GROWTH AND WORKLOAD ON AUDIT QUALITY WITH CHIEF FINANCIAL OFFICER AS A MODERATION VARIABLE

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**ABSTRACT**

*This study aims to analyze the effect of firm growth and workload on audit quality with the chief financial officer as a moderating variable in food and beverage sector companies listed on the Indonesia Stock Exchange. The study was conducted partially and simultaneously. The sample in the study was 22 companies with research in 2018-2022 so that there were 110 data analyzed. The data source came from secondary data in the form of company annual reports. The analysis tool used was the moderated regression analysis (MRA) test with a logistic regression analysis approach. The results of hypothesis testing show that firm growth does not have a significant effect on audit quality. Similarly, the workload variable has no significant effect on audit quality. The chief financial officer variable also does not significantly affect audit quality. Moreover, the interaction effect between firm growth and chief financial officer as a moderating variable does not significantly influence audit quality. Likewise, workload does not significantly affect audit quality when moderated by chief financial officer. These findings indicate that the moderating test using predictor moderation does not provide significant evidence.*

**KEYWORDS:** *Firm Growth, Workload, Chief Financial Officer, and Audit Quality*

## 1. INTRODUCTION

In an increasingly competitive business world, firm growth is an important indicator that reflects the performance and long-term prospects of an entity. This growth is often accompanied by increased complexity of operations and transaction volume, which in turn can affect the external audit process. Auditors are required to adjust audit procedures and scope in order to identify material risks that may arise from significant changes in the company's structure or activities. Therefore, it is important to trace the extent to which the company's growth can affect the quality of the resulting audits.

The urgency to examine the influence of firm growth on audit quality lies in the potential for audit risk that increases as the company grows. Rapid growth often leads to changes in organizational structure, information systems, and transaction complexity that can create difficulties in the audit process. Without proper adjustments from auditors, this growth can result in undetected misstatements of financial statements. Therefore, a deep understanding of how a company's growth affects audit quality is essential to maintain the integrity of financial statements and stakeholder trust.

Meanwhile, auditor workload is a crucial issue due to the high time pressure and targets that must be achieved in the audit process. Auditors who face excessive workloads are at risk of decreased focus, burnout, and a tendency to miss important audit procedures. In this condition, the quality of audits is very likely to decrease, which has an impact on the effectiveness of supervision of the company's financial statements. Therefore, it is important to empirically examine the relationship between auditor workload and audit quality in order to provide policy recommendations or more proportionate workload arrangements to maintain high audit standards.

According to Arens (2019:213), an auditor must be able to observe the personnel of the company that conducts the financial reporting process so that it can help in understanding the design of internal controls related to overall financial reporting. Understanding the effectiveness of control design in financial statements is part of the audit process with the aim of assessing the risk of material misstatements that cause differences in risk measurement by users of financial statements. Auditors must maintain their credibility and responsibility in producing quality audit reports. This is done in order to get very accurate financial decisions for the company's future development. The

professionalism of an auditor's work greatly determines the audit results, considering that the function of audit reports is very important for management and company owners.

The audit case in Indonesia is reflected in the scandal that befell PT Tiga Pilar Sejahtera Food (AISA), a food and beverage sector company. In 2017, two former directors were proven to have manipulated financial statements by recording fictitious receivables worth Rp1.4 trillion from six affiliated distributors and receiving funds amounting to Rp1.78 trillion illegally. This act violates the Capital Market Law and has an impact on the imposition of criminal penalties and fines. Although the company has conducted a re-audit for the 2017–2019 period, investor confidence has still declined, as evidenced by the suspension of AISA shares by the IDX due to the plummeting share price. This case reflects the weak supervision and quality of audits in Indonesia.

The novelty of this study lies in the integrative approach involving the chief financial officer (CFO) as a moderation variable in the relationship between firm growth and auditor workload on audit quality. Different from previous studies that generally separate the analysis of internal and external factors, this study highlights the strategic role of the CFO as a liaison between management and auditors as well as the person in charge of financial statements. This approach enriches the literature by showing that CFO characteristics and leadership can strengthen or weaken the influence of company growth and workload on audit quality. In addition, the context of the food and beverage industry that has unique characteristics such as high transaction frequency and seasonal pressure provides added value novelty. CFOs in this industry play a crucial role in maintaining transparency, financial stability, and regulatory compliance, so this study provides new insights that audit quality is not only influenced by external factors, but also highly dependent on the quality of a company's internal financial functions.

According to Korsager (2019:15), firm growth is a process that depends on the utilization of productive services from resources that are built all the time and are limited by material and entrepreneurial services available to the company at a certain time. The main assumptions of a company's growth are based on an evolutionary process that has historically played a major role in increasing revenue for companies.

Research on the influence of firm growth on audit quality shows mixed results. Suharsono (2018) and Daryaei (2020) found that firm growth has a positive and significant effect on audit quality, because increased risk encourages auditors to be more cautious. On the other hand, Parhusip (2021), Suantini (2021), Syarif (2021), and Hadi (2017) stated that there was no significant influence. Meanwhile, Feng (2020) and Sun (2019) found a negative and significant influence, where the company's growth reduced the focus of auditors. This difference shows that there is a research gap related to the influence of firm growth on audit quality.

According to Guastello (2016:09), workload is a form of stress that in mild conditions produces emotional reactions that are mostly undesirable. Fatigue is a consequence of workload but also an extension of time on a task. Fatigue that can cause stress due to work pressure will affect the mental state in audit decision-making. Each auditor must have a workload value that is in accordance with his capacity so that it does not cause saturation that can reduce the quality of the audit.

Research on the effect of workload on audit quality shows mixed results. Ismail (2019), Pertiwi (2020), and Tandilangi (2022) found a negative and significant influence, where an increase in workload lowers audit quality because it has an impact on the auditor's emotional state. On the other hand, Diana (2019), Putra & Majidah, (2022), and Chen et al, (2020) concluded that workload has a positive and significant effect, as a high workload can increase auditor morale. Meanwhile, Heo et al, (2021) stated that workload does not have a significant effect on audit quality. This difference in results creates a research gap related to the relationship between workload and audit quality.

According to Katko (2023:68), a chief financial officer is someone who has the capacity to improve operational relationships and performance through an in-depth accounting system. If a leader has good financial knowledge, it will encourage the improvement of the company's performance over time. So in this case, leaders who have a good understanding and financial basis can increase firm growth so that they will help improve the quality of audits. Chief financial officers can moderate by strengthening the relationship between firm growth and audit quality. According to Katko (2023:68), a chief financial officer is someone who has the capacity to improve operational relationships and performance through an in-depth accounting system. If a leader has good financial knowledge, he will make financial statements in accordance with applicable accounting standards. This can reduce the auditor's workload in auditing the company's financial statements. So in this case, leaders who have a good

financial understanding can reduce the workload so that it will improve the quality of audits. Chief financial officers can moderate by strengthening the relationship between workload and audit quality.

## 2. LITERATURE REVIEW

### *2.1 Agency Theory*

According to Suantini (2021), based on the theory of the Jensen & Meckling (1976) agency, the growth of a company increases the potential for conflicts of interest between owners and management. In this case, the auditor plays the role of an independent party who can bridge the relationship through quality audit reports, so that conflicts can be minimized. Therefore, the company's growth drives the need for higher audit quality.

Daryaei (2020) also uses agency theory to explain that firm growth is related to the increased complexity of financial statements, which requires more qualified auditors to maintain investor confidence. The growth of a company is considered to reflect the success and survival of the business, so it requires better external oversight through quality audits.

### *2.2* Audit Quality

According to Whittington (2022:15), audit quality reflects increasing investor and public trust in the capital market, which depends on the performance of auditors from public accounting firms. Quality audits are characterized by collaboration with stakeholders to address important issues in a company's financial policy. Qualified auditors must be objective, effective, and responsive to market dynamics. In addition, companies also need to conduct critical reviews and evaluations to maintain audit quality independently. According to Suhardianto (2020), going concern opinions show that companies are in poor financial condition and at risk of bankruptcy. To overcome this, companies need to maintain or improve the quality of their audits. This also reflects the auditor's efforts in maintaining its independence in order to still be able to produce quality audits

### *2.3* Firm Growth

According to Korsager (2019:15), firm growth is a process that depends on the utilization of productive services from resources that are built up all the time and are limited by material and entrepreneurial services available to the company at a certain time. The main assumptions of a company's growth are based on an evolutionary process that has historically played a major role in increasing revenue for companies. According to Daryaei (2020), firm growth is the percentage of comparison between current sales and previous sales. According to Suantini (2021), agency theory explains that owners and management tend to make decisions for their own interests, which can lead to conflicts. The auditor acts as an independent party who bridges the relationship through quality financial reports. As the company grows, the potential for conflicts of interest increases, making the role of the auditor even more important. Therefore, company growth can encourage improvement in audit quality to reduce such conflicts.

H1 : Firm growth has a positive effect on audit quality.

### *2.4* Workload

According to Gawron (2019:03), workload is a set of demands for tasks as an effort and as an activity or achievement. Task demands are the goals that must be achieved, the completion timeframe, and the level of performance that must be completed. How much or how little workload can be determined by the availability of information, available equipment, work environment, work skills and experience, strategies used, and emotional responses to situations. So in this case, workload is the amount of work that must be completed which is limited to a certain period of time. This can motivate auditors if treated positively but will reduce auditor performance if it cannot be completed properly. According to Fadhilah & Halmawati, (2021) the higher the comparison, the lower the quality of the audit produced later. Therefore, workload measurement based on the form of capacity stress audit can be determined by the auditor's stress level due to very high work pressure. According to Diana (2019), agency theory explains that management and company owners tend to maximize each other's interests, which can lead to a mismatch between investors' desires and management's actions. If the financial statements do not reflect the actual conditions, investor control becomes limited. This increases the workload of the auditor as the party who verifies the report. As a result, increased workload can degrade audit quality because it reduces the auditor's focus.

H2 : Workload has a negative effect on audit quality.

### *2.5* Chief Financial Officer

According to Katko (2023:68), a chief financial officer is someone who has the capacity to improve operational relationships and performance through an in-depth accounting system. If a leader has good financial knowledge, it will encourage the improvement of the company's performance over time. According to Payne &

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Williamson, (2021) the measurement of chief financial officers can be done by looking at the number of years of the company's top leadership or employee who served as the head of finance. According to Dewi & Suryani, (2023) the agency theory explains that in making financial reports, caution is needed to minimize agency problems. Agency problems arise because of differences in interests between management and investors. Management who has the ability and experience in the financial field will find it easier to minimize the level of errors in financial statements. This makes it easier for auditors to produce quality audit reports.

H3 : chief financial officer strengthens the relationship of Firm growth to audit quality.

H4 : chief financial officer strengthens the relationship of workload to audit quality.

## 3. RESEARCH METHODS

### *3.1* Types of Research

This type of research includes quantitative research. According to Umar (2019:01), quantitative research aims to build knowledge objectively based on logic, laws, and predictions tested through statistical data. This study uses a quantitative approach because it relies on numerical data from the company's financial statements, which are then statistically analyzed to test or verify the theory.

### *3.2* Population and Sample

According to Umar (2019:53), a population is a generalized area of a set of elements with certain characteristics that will be studied and conclusions drawn. In this study, the population is all food and beverage sector companies listed on the Indonesia Stock Exchange (IDX) during the 2018–2022 period, which is 43 companies. The sample is part of the population that is the object of the research (Umar, 2019:53). The sampling technique used is purposive sampling, which is a technique with certain considerations (Kurniawan, 2019:79). The criteria used are companies that present complete annual financial statements during the observation period.

**Table 1. Research Sample Selection**

| No | Information | Sum |
|---|---|---|
| 1 | Food and beverage sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. | 43 |
| 2 | Food and beverage sector companies that do not report the complete annual financial statements for the 2018-2022 period. | (21) |
| Number of Company Samples | | 22 |
| Multiplied by the Year of Observation (2018-2022) | | 5 |
| Total number of samples during the study period | | 110 |

Source: Primary Data Processed, (2025)

### *3.3* Data Analysis Methods

This study uses quantitative data analysis with several stages. The first stage is descriptive analysis, which aims to provide an overview of the data being studied, such as the average value, standard deviation, maximum value, and minimum of each variable. This analysis was carried out to see the basic characteristics of the research data.

Furthermore, inferential statistical analysis was carried out using the Moderated Regression Analysis (MRA) method based on logistic regression. Logistic regression was chosen because this model is able to process dependent variables that are categorical and do not require classical assumption tests. The testing process is carried out with the help of SPSS software.

The feasibility test of the model is carried out through several stages, namely:

a) An overall model fit test comparing the initial and final Log Likelihood (LL) values to see the model fit;
b) Nagelkerke R Square to measure the contribution of independent variables in explaining dependent variables;
c) The Hosmer and Lemeshow Test, which tested the suitability of the data with the model, was declared feasible if the significance value was more than 0.05;
d) Omnibus Test to see the collective influence of independent variables on dependents; and
e) Classification test, which measures the accuracy of model predictions against actual data.
f) The hypothesis test is carried out using the Wald test to see the significant influence of each independent variable on the dependent variable. The decision-making criterion is that if the significance value is below 0.05, then the hypothesis is accepted, and if it is above 0.05 then the hypothesis is rejected.

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## 4. RESEARCH METHODS

### 4.1 Descriptive Analysis

**Table 2. Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Audit Quality | 110 | .00 | 1.00 | .2000 | .40183 |
| *Firm Growth* | 110 | -.85 | 3.80 | .1133 | .47964 |
| *Workload* | 110 | .00 | .50 | .1411 | .12626 |
| *Chief Financial Officer* | 110 | .00 | 25.00 | 7.2727 | 6.87358 |
| Valid N (listwise) | 110 | | | | |

Source: Data processed with SPSS, (2025)

The results of the descriptive analysis showed that most of the companies in the sample did not receive going concern opinions, which reflected good audit quality. This is supported by an average value of 0.200 and a standard deviation of 0.401 which indicates a relatively small deviation of the data. For the firm growth variable, an average value of 11.33% indicates sales growth, although there is a considerable difference between companies with a standard deviation of 47.96%, ranging from a significant decline to a sharp post-pandemic increase. Meanwhile, the auditor's workload has an average of 14.11% and a standard deviation of 12.62%, which indicates a fairly high variation. Some auditors handle a high workload that has the potential to reduce audit quality if it is not accompanied by adequate quality control. Lastly, the experience of the Chief Financial Officer (CFO) shows an average of 7.27 years with a standard deviation of 6.873. This variation of experience suggests that most CFOs have a fairly strong professional background, which could theoretically support the quality of a company's financial reporting.

### 4.2 Overall Model Fit

**Table 3. Overall Model Fit**

| -2 LL Finals | -2LL Early |
|---|---|
| 93,344 | 110,089 |

Source: Data processed with SPSS, (2025)

The results of the overall test of the fit model showed that the final -2 Log Likelihood (LL) value of 93.344 was smaller than the initial -2LL value of 110.089. This decrease indicates that the addition of independent variables has succeeded in improving the model's ability to predict dependent variables. Thus, the model is declared fit and statistical testing can proceed to the next stage.

### 4.3 Nagelkerke R Square

**Table 4. Nagelkerke R Square**

**Model Summary**

| Step | - 2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|---|---|---|---|
| 1 | 93.344a | .141 | .223 |

Source: Data processed with SPSS, (2025)

The results of the Nagelkerke R Square test showed a value of 0.223, which means that the firm growth and workload variables with chief financial officer as the moderation variable were able to explain the influence on audit quality by 22.3%. Meanwhile, the remaining 77.7% was explained by other factors outside of this study model.

### 4.4 Hosmer and Lemeshow Test

**Table 5. Hosmer and Lemeshow Test**

| Step | Chi-square | Df | Sig. |
|---|---|---|---|
| 1 | 7.137 | 8 | .522 |

Source: Data processed with SPSS, (2025)

The results of the Hosmer and Lemeshow test showed a Chi-Square value of 7.137 with a degree of freedom (df) of 8 and a significance of 0.522. Since the significance value is greater than 0.05, it can be concluded that the model is fit, meaning that there is no significant difference between the actual data and the model's predictions. This shows that the rate of prediction error is small and even, so that statistical testing can be continued to the next stage.

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### 4.5 Omnibus Test

**Table 6. Omnibus Test**

**Omnibus Tests of Model Coefficients**

| | | Chi-square | Df | Sig. |
|---|---|---|---|---|
| Step 1 | Step | 16.745 | 5 | .005 |
| | Block | 16.745 | 5 | .005 |
| | Type | 16.745 | 5 | .005 |

Source: Data processed with SPSS, (2025)

Based on the results of the Omnibus Test, a significance value of 0.005 < 0.05 indicates that the regression model as a whole is significant. This means that the independent variables used in the model have a joint influence on the dependent variables, so that statistical testing can be continued at the next stage.

### 4.6 Classification Test

**Table 7. Classification Test**

**Table Classification**

| | | | Predicted | | |
|---|---|---|---|---|---|
| | | | Audit Quality | | |
| | Observed | | .00 | 1.00 | Percentage Correct |
| Step 1 | Audit Quality | .00 | 87 | 1 | 98.9 |
| | | 1.00 | 15 | 7 | 31.8 |
| | Overall Percentage | | | | 85.5 |

Source: Data processed with SPSS, (2025)

The results of the classification test showed that the data with the quality of the non-opinion going concern audit (code 0) was 87, while the data with the opinion of going concern (code 1) was 15. The overall classification percentage reached 85.5%, which shows that the model's level of accuracy in classifying data is quite high.

### 4.7 Hypothesis Test

**Table 8. Hypothesis Test**

**Variables in the Equation**

| | | B | S.E. | Wald | Df | Sig. | Exp(B) | 95% C.I.for EXP(B) Lower | Upper |
|---|---|---|---|---|---|---|---|---|---|
| Step 1a | Firm Growth | -.715 | 1.146 | .389 | 1 | .533 | .489 | .052 | 4.625 |
| | Workload | 3.869 | 2.566 | 2.273 | 1 | .132 | 47.912 | .313 | 7325.181 |
| | Chief Financial Officer | -.160 | .101 | 2.501 | 1 | .114 | .852 | .699 | 1.039 |
| | Firm*Chief | .221 | .244 | .824 | 1 | .364 | 1.247 | .774 | 2.011 |
| | Workload*Chief | .694 | .620 | 1.253 | 1 | .263 | 2.002 | .594 | 6.751 |
| | Constant | -1.725 | .576 | 8.958 | 1 | .003 | .178 | | |

a. Variable(s) entered on step 1: Firm Growth, Workload, Chief Financial Officer, Firm*Chief, Workload*Chief.

Source: Data processed with SPSS, (2025)

### 4.8 Discussion

#### 4.8.1 The Influence of Firm Growth on Audit Quality

The results of the hypothesis test showed that firm growth had no significant effect on audit quality. These findings support the agency theory, in which the growth of a company does not necessarily eliminate potential conflicts of interest between management and owners. Although growth reflects positive performance, auditors still assess based on risk and audit evidence, not just growth indicators. Therefore, an increase in firm growth does not guarantee an improvement in audit quality. These results are in line with the research of Fitriani & Asiah, (2019) and Suryani (2020) which stated that company growth has no impact on audit quality because the company's focus tends to be on cost efficiency.

#### 4.8.2 Effect of workload on audit quality

The results of the hypothesis test showed that workload had no significant effect on audit quality. These findings are in line with agency theory which places auditors as an external oversight mechanism to reduce conflicts of interest between management and owners (Saputro & Mappanyyukki, 2022). Although in theory high workload can reduce audit quality due to time and resource limitations, the results of this study show that auditors are still

able to maintain audit quality. This indicates that strict professional standards and regulations are still being implemented even in conditions of work pressure. This research is strengthened by the findings of Kartina (2020), Putra & Majidah, (2022), and Heo et al, (2021) who also stated that workload does not affect audit quality. However, these results contradict the research of Meisyarah (2024), Fadhilah (2021), and Chen et al, (2020) which found that workload has a significant influence on audit quality.

**4.8.3 The Effect of Firm Growth on Audit Quality with Chief Financial Officer as a Moderation Variable**

The results of the hypothesis test showed that firm growth had no effect on audit quality even though it was moderated by the Chief Financial Officer (CFO). These findings support agency theory which explains the existence of a conflict of interest between management and owners, where the company's growth does not necessarily reflect efficiency or improvement in the quality of reports. CFOs as financial managers tend to focus on profitability and cash flow, but do not have a direct role in determining audit opinions which is the authority of independent auditors. This research is in line with Wicaksono & Nasih (2023) who stated that CFOs are unable to moderate the relationship between firm growth and audit quality because their role is more focused on internal reporting.

**4.8.4 The Effect of Workload on the Quality of Audits with Chief Financial Officers as a Moderation Variable**

The results of the hypothesis test showed that workload had no effect on audit quality, even when moderated by the Chief Financial Officer (CFO). These findings support the agency theory which states that auditors, as independent agents, maintain audit quality despite facing a high workload because they are driven by professional responsibility, reputation, and regulatory oversight. The CFO has not proven to be an effective moderator in this relationship due to his different role with the auditor. The moderation model used is predictor moderation, which indicates that the presence of a CFO does not strengthen or weaken the relationship between workload and audit quality.

## 5. CONCLUSIONS AND SUGGESTIONS

### 5.1 Conclusion

1. Firm Growth Does Not Have a Significant Effect on Audit Quality. Firm growth does not have a significant influence on audit quality. This is because the increase in sales does not necessarily reflect an increase in profit, so it does not pose a material risk to the auditor in assessing the fairness of the financial statements.
2. Workload Has No Significant Effect on Audit Quality. The level of auditor workload also does not have a significant effect on audit quality. This shows that auditors are able to maintain consistent audit quality despite having responsibilities for multiple clients in a single period.
3. Chief Financial Officer Does Not Moderate the Influence of Firm Growth on Audit Quality. The Chief Financial Officer (CFO) is unable to moderate the relationship between firm growth and audit quality. In the predictor moderation model, the role of the CFO is not significant enough to strengthen or weaken the relationship between company growth and audit quality.
4. Chief Financial Officer Does Not Moderate the Effect of Workload on Audit Quality. CFOs also don't moderate the influence between workloads on audit quality. This indicates that the responsibilities of CFOs who focus on internal reporting do not affect the relationship between the auditor's workload and the quality of the resulting audits.

### 5.2 Suggestions

1. Practical contributions. Based on the results of the study that show that firm growth and workload do not have a significant effect on audit quality, it is recommended that management and auditors do not make these two variables the main focus in maintaining audit quality. Likewise, for investors, it is better not to consider firm growth and workload even though it is moderated by the Chief Financial Officer, because it does not affect the quality of the audit produced.
2. Theoretical contributions. Theoretically, the results of this study contribute to the development of literature on factors that affect audit quality. Researchers and academics can understand that firm growth and workload, including in the context of being moderated by the Chief Financial Officer, are not the main determinants in influencing audit quality. Therefore, for future research, it is recommended to consider the addition of other variables, such as the effectiveness of the audit committee, which have the potential to have a more significant influence on audit quality.

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