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BENEFITS OF AUDIT QUALITY: EVIDENCE FROM INDONESIA

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ABSTRAK

Opini audit dan penyajian laporan keuangan saling terkait erat; auditor tidak bisa buta terhadap fakta seputar organisasi. Oleh karena itu, faktor-faktor yang mempengaruhi kualitas audit perusahaan manufaktur di sektor industri produk konsumen diperiksa secara eksperimental dalam penelitian ini. Penelitian ini mencakup Bursa Efek Indonesia (BEI) pada tahun 2018 hingga 2021. Variabel independen penelitian meliputi komite audit, audit tenure, audit rotasi, audit biaya, dan gender auditor. Sampel penelitian terdiri dari seluruh perusahaan manufaktur sektor industri barang konsumsi yang telah terdaftar di BEI sebanyak 60 kali. Dalam penelitian ini teknik sampel yang digunakan adalah purposive sampling. BEI mencatat empat periode penelitian dan 32 usaha manufaktur di Sektor Industri Barang, dengan total sampel 128. Berdasarkan temuan tersebut, pemegang saham juga harus memberikan izin kepada manajer perusahaan untuk membebaskan biaya audit yang wajar. Biaya audit ini mungkin menjadi salah satu alasan mengapa pemegang saham menginginkan audit berkualitas tinggi dari auditor.

ABSTRACT

The audit opinion and the financial statement presentation are inextricably linked; the auditor cannot be blind to the facts surrounding the organization. As a result, the factors influencing the audit quality of manufacturing enterprises in the consumer product industry sector are experimentally examined in this study. This study covers the Indonesian Stock Exchange (IDX) from 2018 to 2021. The study's independent variables include audit committees, tenure audits, rotational audits, cost audits, and auditor gender. The research samples consist of all manufacturing companies in the consumer goods industry sector that have registered on the IDX up to 60 times. In this study, the sample technique employed was purposeful sampling. The IDX lists four

research periods and 32 manufacturing businesses in the Goods Industry Sector, for a total of 128 samples. According to the findings, shareholders must also give corporate managers permission to charge reasonable audit fees. This audit fee may be one of the reasons why shareholders would want high-quality audits from auditors.

INTRODUCTION

A quality audit is an indicator component to raise the trustworthiness of financial reports for users of accounting information and lower the risk of unreliable information in financial reports for users of financial reports, particularly investors, the Financial Services Authority (FSA), creditors, and other parties involved in business evaluations and decision-making. Salleh & Jasmani, (2014) Strategic for the company. According to (Uyar et al., 2022; Mukhibat & Sutoyo, 2021) and other studies, the general public believes that the public accounting profession offers a free and unbiased assessment of the information presented by management in reports. Financial reports, the final accounting process output, assist users in decision-making. Businesses have a responsibility to be upfront, firm, and honest in their financial disclosures.

The public accounting profession enjoys a high level of public trust. In order to uphold their professionalism as public accountants, auditors must adhere to the general standards, fieldwork standards, and reporting standards established by the Indonesian Institute of Certified Public Accountants (ICPA) when performing their audit duties (Putri & Laksito, 2013; Joshi et al., 2016). These auditing standards will aid auditors in conducting an efficient, systematic, and competent audit. Although wide standards are a representation of the character that an auditor must have, carrying out audit procedures still requires technical expertise and auditor training. In the meantime, reporting requirements and fieldwork standards apply to auditors.

The quality of audits is a serious issue. Unqualified audit reports could lead users of audited reports to make incorrect choices (Nagy et al., 2023). A code of ethics that governs how public accountants are expected to conduct themselves in front of other members and the broader public must also be adhered to. This code of ethics governs the technical requirements, professional conduct, and technical duties that auditors must fulfill in the course of their work (Putri & Laksito, 2013; de Souza-Daw & Ross, 2021).

Human capital is frequently described in the auditing literature as knowledge, skills, personal experience, education, training, and other factors that raise the value and productivity of the workforce (Bröcheler et al., 2004). The quantity of experience acquired during the

founding of a public accounting firm has a beneficial impact on the performance of human resources. Human resource attributes refer to the staff members' expertise and credentials who operate in the audit office. Economic theory predicts that an audit company with relatively higher-quality human resources will generate high-quality audit outcomes. This demonstrates how the higher-caliber human resources provided by public accounting firms will improve the team's capacity to carry out audit tasks. These human resources will probably be made up of people who can mentor and train junior staff, conduct direct evaluations of their work, and more completely evaluate work documents to make sure there are no issues, according to (Bröcheler et al., 2004; Salleh & Jasmani, 2014; Wonoseto et al., 2022).

The length of the auditor's participation with the client (audit tenure), for example, can affect the audit's quality. Quality can be evaluated by the length of the audit period between the auditor and the client. Long tenure causes the auditor and client to get emotionally attached, which may compromise the auditor's independence. Tenure audits don't have a detrimental impact on the caliber of auditors, according to a number of recent research findings. According to (Aisyah et al., 2021; Manap et al., 2023), there is evidence that tenure audits will further enhance auditor quality. Singh et al., (2022) claim that using auditor rotation to predict audit tenure can raise the caliber of financial reports.

In certain situations, an auditor must treat all parties equally. To determine the viability of the quality control system design and its conformity with the necessary quality standards, the work of accountants and the operations of public accounting firms (PAF) must be monitored and "audited" by fellow auditors (peer review). This is necessary so that the output can meet high quality standards. Additionally, this will boost the public's faith in auditors' independence. According to Manap et al., (2023), peer reviews are thought to have advantages for clients, public accounting companies, and participating accountants.

Audit quality is affected by both internal and external factors, including audit fees, audit tenure, and audit rotation. According to some research, high auditor compensation will result from high audit quality (Singh et al., 2022; Chang et al., 2008; Manap et al., 2023; Nagy et al., 2023; Mukhibat & Sutoyo, 2021). Another factor that can be used to gauge audit quality is the length of the auditing period between the auditor and the customer. Long tenures can be viewed by the auditor as a source of revenue, but they can also lead to an emotional connection with the client, diminishing the auditor's independence (Singh et al., 2022). Rotation is therefore necessary to weaken those particular linkages.

The auditor must take audit risk into consideration when creating the audit strategy and audit procedures. By considering audit risk, auditors can efficiently and effectively design audit

methodologies. The lower the audit risk, the more proof is needed, and the more audit procedures are necessary. Auditors, on the other hand, are on a tight budget and have little spare time. This might have caused the auditor to make a mistake by, for example, choosing a smaller sample size based on limited economic reasons. The auditor may undertake partial or omitted audit procedures as a result of this circumstance, which will lower the final audit's quality (Putri & Laksito, 2013; Kung et al., 2019).

Gender can also be regarded as an individual factor that also influences audit quality. Gender is not only a differentiator between men and women biologically, but gender is more seen from a social perspective and the way they receive, deal with, and process information received to carry out work and make decisions. Male and female auditors have different characteristics for each individual. Female auditors are considered more efficient and effective in processing information when there is task complexity in decision-making compared to male auditors. This is presumably because female auditors have the ability to differentiate and integrate key decisions compared to male auditors, who lack depth in analyzing the essence of a decision (Kung et al., 2019).

The purpose of this article is to determine the effect of audit committees, audit tenure, audit rotation, audit fees, and auditor gender on audit quality in manufacturing companies listed on the Indonesia Stock Exchange from 2018 to 2021. To achieve this goal, the following steps are taken: first, presenting a literature review in the context of audit quality; second, presenting data and methods. With these data, the research framework and how researchers conduct data analysis will appear clearer. The third presents the results of data analysis from the IDX. Fourth is the discussion of research results between the hypotheses and the results of data analysis. The fifth presents the conclusions and implications for the development of further research.

LITERATURE REVIEW

Contracting theory

According to the Contracting Theory, PAF is a network of agreements between different parties, including partner agreements with clients, junior auditors, PAF personnel, the government, and other parties with an interest in PAF. Companies have a variety of contracts, such as loan contracts between businesses and creditors and job contracts between businesses and their management (Lambert, 2001). The interaction between the auditor and the client as an agent (management) is demonstrated by contract theory.

Through financial reporting, the auditor is expected to monitor the management criteria and assess whether they have acted in the best interests of the principal. The auditor must provide an opinion on the fairness of the financial statements and highlight any concerns the company may be facing if they have any concerns about the firm's ability to maintain its viability (Averio, 2020). In order to guarantee excellent outcomes, the auditor also has a stake in maintaining his job and charging a high audit charge. The auditor also faces difficulties pertaining to the agency's interests. The auditor's agency issue stems from the institutional structure that exists between the auditor and management. Management hired an auditor to conduct an audit for the principle's benefit. Nonetheless, the management is in charge of covering the cost of audit services. Mandatory audit rotation is put in place to guarantee auditor independence (Singh et al., 2022). As a result, the client and the auditor may become dependent on one another for the duration of the contract, strengthening their bond.

In contrast to agency theory, which places more emphasis on a contractual process, contract theory stresses contracts signed between public accountants and customers. These two theories are related to one another in this regard. This theory's primary goal is to clarify how parties to a contractual arrangement can create contracts and establish price discovery with the intention of resulting in high audit quality (Singh et al., 2022).

Audit Quality

Any procedure that is expected to yield favorable results must prioritize quality. An audit is necessary for a corporation because the judgment of an independent auditor plays a significant role in determining the reliability of the financial reports prepared by management. An accountant's audit, according to a public accountant, is an unbiased review of a business or other organization's financial statements with the aim of establishing whether the financial statements accurately represent the business's financial situation and operational outcomes (Chang et al., 2008). According to Manap et al. (2023), a comprehensive audit is a systematic process that gathers and evaluates objective evidence related to economic activity statements in order to determine how closely these statements adhere to predetermined standards and to report the findings to interested parties.

Since quality will be used to compare actual conditions with expectations, audit quality is a guarantee. The auditor must perform his task professionally, independently, in accordance with auditing standards, gather sufficient and appropriate evidence, and follow thorough audit procedure stages in order for the audit report he or she produces to be of a high caliber (Nagy

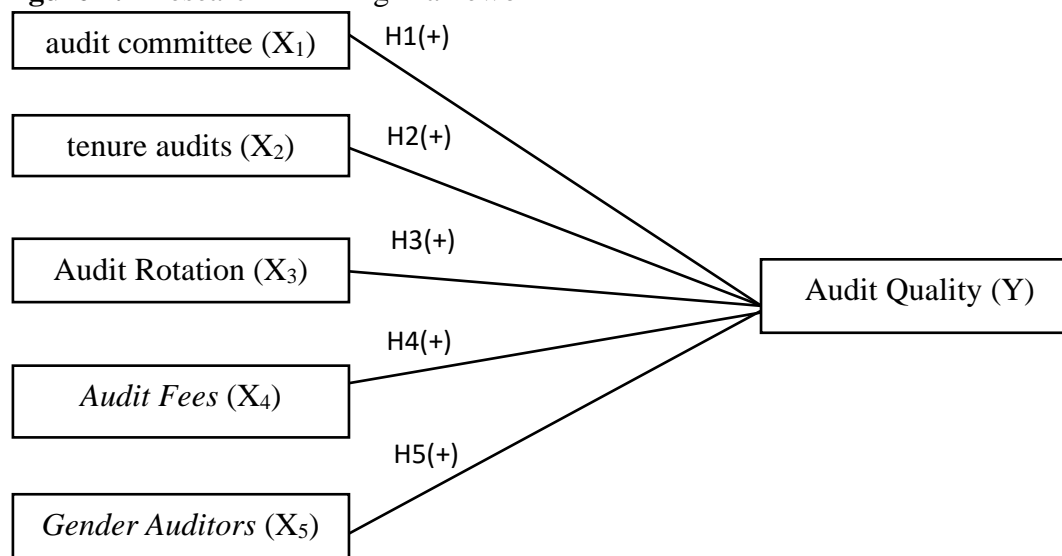
et al., 2023); (Francis & Yu, 2009). An audit that can increase the information's reliability is one that is of high quality.

There are several ways for auditors to act dysfunctionally, which lowers the quality of the audit. Problematic conduct cannot be isolated from auditing. Audit quality declines are the result of auditors' deliberate actions (Wood et al., 2022). According to Bröcheler et al., (2004), audit quality reduction behavior is an activity the auditor takes while carrying out the audit program that lessens the value of the audit evidence that should be gathered.

The idea of audit quality leads to the conclusion that in order for auditors to fulfill their duties, interested parties expect them to express opinions regarding the fairness of financial reporting provided by corporate management. The auditor must possess the following attributes: competence (expertise), independence, and due professional care. However, auditors frequently get into conflicts of interest with firm management while performing their duties. In order to receive rewards (like bonuses), management may desire the business' operating results or performance to appear successful, as evidenced by greater data. It is usual for firm management to exert pressure on the auditor in order to achieve this goal and ensure that the audited financial reports generated satisfy the client's requirements (Yulaeli, 2022).

The aforementioned claim about audit quality is consistent with the definition of audit quality provided by the Indonesian Accounting Association (IAA), which says that an audit carried out by an auditor is considered to be of high quality if it conforms with both auditing standards and quality control requirements. The company report in question is made up of numerical data from all of the company's operations that has been processed into a report format that is a summary. Financial reports ought to be truthful, open, and provided without embellishment, according to reality (Siregar & Elisabeth, 2018). The quality of the audit results, which comprise elements of information clarity from audits conducted on audited financial statements in line with auditing standards, has a substantial influence on the reputation of the public accounting firm (PAF).

A public accounting firm's ability to generate accurate and trustworthy information for decision-making is one of its functions. The production of high-quality audit reports that can be used by internal and external parties in the organization, however, is said to be in conflict of interest, according to public accountants. The elements that influence audit quality have been the subject of numerous studies, each of which has produced a distinct set of conclusions. The framework listed below can be articulated in light of the problems' historical context and the available theoretical underpinnings:

Figure 2. 1 Research Thinking Framework

Formulation of a Hypothesis

The Audit Committee's Impact on Audit Quality

The audit committee, a supporting organ of the Board of Commissioners, assists the Board in ensuring the efficacy of the execution of its supervisory duties and functions with regard to financial reports, internal control systems, and external control systems, according to Nagy et al. (2023); Mukhibat & Sutoyo (2021), and other sources. According to the Indonesian Audit Committee Association, the Audit Committee is an entity created by the Board of Commissioners that conducts its business in an unbiased and professional manner. Its responsibility is to uphold and assist the Supervisory Board or Board of Commissioners in performing the supervision function (oversight) of risk management, financial reporting, and corporate implementation governance procedures.

The audit committee has a sizable impact on the audit's quality, according to research by Islam et al., (2023). With more meetings, the audit committee will be more efficient in carrying out its obligations, which will lead to higher-quality audits. The frequency of meetings also reveals the audit committee's influence over the business. This description makes it possible to formulate the following hypothesis:

H1: The audit committee has a positive effect on audit quality.

Tenure Audit on Audit Quality

According to Siregar & Elisabeth (2018), the length of a contract (engagement) between a public accounting firm (PAF) and a client about agreed-upon audit services is referred to as tenure. The duration of the relationship between the auditor and the customer could also be

considered. A too-short audit engagement term may lead to a lack of specific client expertise and inadequate or insufficient audit quality. An extended tenure, however, may allow the PAF to gain more comprehensive knowledge of the client's corporate environment. As a result, the auditor conducts his audit with greater thoroughness, which raises the standard of the final audit. Additionally, a long tenure reduces independence and objectivity because the PAF and client have become too familiar with one another (Ulhaq et al., 2022).

According to research by (Africano et al., 2023; Lugli & Bertacchini, 2022), tenure audits have an impact on audit quality. The auditor will comprehend the client's operating activities more fully the longer the engagement term between the two parties. This description enables the following formulation of the hypothesis:

H2: Tenure audits have a positive effect on audit quality.

Effect of Audit Rotation on Audit Quality

In the context of agency theory, which this theory uses to explain the existence of the corporation, rotation responsibilities are viewed from this theory's perspective (Prasetia & Rozali, 2016). The fundamental goal of this company's theory is to provide answers to issues about the company's existence, the line separating it from the market, its organizational design, and the impact of the company's actions on performance. Companies are working to raise the standard of audited financial reports in order to boost investor and user confidence in financial statements. To win over users of financial statements, the corporation therefore rotates partner audits. There is a statistically significant association between the rotation of public accounting firms and the audit quality of audited reports, according to studies by (Corbella et al., 2015; Martani et al., 2021).

According to Jain & Agarwalla (2022), audit quality was significantly impacted by audit rotation. The idea is that the audit quality will increase in proportion to how quickly the client company switches auditors because the auditor's independence won't be weakened by a unique relationship with the client. This explanation makes it possible to formulate the hypothesis as follows:

H3: Audit rotation has a positive effect on audit quality.

Effect of Fees Audit on Audit Quality

Corbella et al., 2015; Andriani & Nursiam, (2018) state that public accountants are compensated for their audit services through audit fees. The risk associated with the audit assignment, the complexity of the services rendered, the level of experience required to

complete these activities, and the cost structure of the PAF in question all influence how much these fees will cost. The entire amount (wages) that the auditor charges the business (the auditee) for the audit process is known as the audit fee. The amount of the audit fee might vary depending on a number of factors, including the assignment risk, the intricacy of the services rendered, the degree of experience required to finish the work, the PAF's pricing structure, and other professional factors. Members of public accounting firms are not allowed to condition fees if doing so could compromise independence or draw in business by suggesting charges that might damage the standing of the profession.

According to research by Andriani & Nursiam, (2018), audit fees have a big impact on how well an audit is done. Due to the existence of audit fees for a year and operating costs when carrying out the process of audit activities in order to improve audit quality, PAFs with higher fees will result in an improvement in audit quality. This description enables the following formulation of the hypothesis:

H4: Audit fees have a positive effect on audit quality.

The Influence of Auditor *Gender* on Audit Quality

Men and women are naturally distinct from one another, but gender also plays a role in how people receive, handle, and process information in order to perform tasks and make choices. Research on gender and audit quality has been done, but the findings are inconsistent, much like research on experience and independence (Mnif & Cherif, 2022). (Gibbs, 2021; Widiastoeti & Murwato, 2022) claims that he discovered that women typically had a greater level of moral judgment than men. The moral factors are designed to be used as a decision-making tool and as background knowledge when auditing the client company.

The results of the study by Menezes Montenegro & Bras, (2015) indicate that the gender of the auditor has a substantial impact on audit quality. Gender is also prevalent in the workplace, where assumptions of feminine tendencies toward women and clichés of masculine attitudes toward men frequently exist. One such stereotype is that women are more diligent and submissive, while men are more reasonable in their decision-making when it comes to audit work. This description enables the following formulation of the hypothesis:

H5: Auditor *gender* has a positive effect on audit quality.

METHODS

This research is part of exploratory research because it explains several variables one with another. How to collect data by taking existing data on the Indonesia Stock Exchange (IDX). The samples were taken using a purposive sampling approach with the first few criteria, companies listed on the Indonesian stock exchange in the industrial and consumer goods sectors. Both companies have presented financial statements and have been audited from 2018 to 2021. The third report is presented with audit fees. Fourth, companies that are taken as data are companies that have never experienced deletion events.

Table 3. 1 Sample Selection Criteria

No	Criteria	2018	2019	2020	2021
1	The company is engaged in the consumer goods industry, which is listed on IDX from 2018 to 2021.	60	60	60	60
2	Companies that do not publish financial reports are listed in the IDX of industrial and consumer goods from 2018 to 2021.	(18)	(18)	(18)	(18)
3	companies that have presented financial statements and have been audited from 2018 to 2021	(8)	(8)	(8)	(8)
4	Companies that are taken as data are companies that have never experienced a deficit event.	(2)	(2)	(2)	(2)
	Number of sample companies during the year of research	32	32	32	32
	Number of years 2018-2021	128			

The documentary approach was utilized to get the data for this study, in which secondary data was gathered from firm records or documents as well as primary data from a variety of literature sources and other research-related sources. The IDX and business websites include financial report information on manufacturing companies in the consumer products industrial sector for the research period of 2018-2021. Excel and SPSS version 25 from Microsoft will be used to process the data in order to calculate and process statistical data in order to produce clearer information.

The IMB Statistics Packages for Social Sciences (SPSS) Version 25 logistic analysis method was used in this study. Because the independent variable in logistic regression analysis comprises continuous (metric) and categorical (non-metric) variables, the normal distribution assumption test is not satisfied. In this scenario, the presumed normalcy of the independent variable is no longer relevant; therefore, the data can be examined using logistic regression. Testing hypotheses, confirming the regression model's application (goodness of fit test),

assessing the overall model (overall model fit), and calculating the coefficient of determination (Nagelkerke R²) are steps in the logistic regression analysis. The data analysis strategy utilized in this study uses descriptive statistics to provide a broad summary of the variables under investigation.

The study's variables are described, or further information is provided using descriptive statistical analysis. Descriptive statistics, according to Ghazali (2016), give a summary or explanation of the data based on the mean, variance, standard deviation, maximum, minimum, total, range, kurtosis, and skewness. This study's descriptive statistical analysis demonstrates how the following elements affect the descriptive statistics: auditor reputation, auditor gender, audit tenure, audit fees, audit committee, and audit rotation.

Logistic Regression Analysis

Logistic regression analysis was used in this study because the dependent variable is dichotomous. Audit quality is measured by the presence of affiliated PAF, such as the Big Four PAF and PAFs that are not affiliated with the Big Four. The logistic regression model used is:

$$\text{Logit_KA} = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Information:

KA	= Audit Quality
α	= Constant
$\beta_1 - \beta_5$	= Independent Variable Coefficient
X1	= Audit Committee
X2	= Tenure Audits
X3	= Auditor Rotation
X4	= Audit Fees
X5	= Auditor Gender
e	= errors

In our study, the likelihood that there are no population characteristics is 5% for 100% of the sample, which means that the 95% probability contains population features. This is because we are employing a significance level of 5% and an alpha of 5% in our test. The following standards govern whether to accept or reject the hypothesis:

1. Jika pagar batas signifikansi kurang dari 0,05 yang menunjukkan bahwa faktor independen berpengaruh terhadap variabel dependen, maka hipotesis yang sudah diterima.
2. Jika ambang batas signifikansinya melebihi 0,05 dan tidak ada pengaruh yang dapat dipengaruhi dari faktor independen terhadap faktor dependen, maka hipotesis yang diuji ditolak.

Measures

One aspect known as audit quality is the auditor's propensity to find issues with the client's financial statements and reveal them in the audited report. Businesses need audits because, as an unbiased third party, the auditor's opinion greatly influences the credibility of the financial reports that management provides. Financial reports with decision-making potential are considered high quality. The auditor's capacity to deliver high-quality audits is therefore essential (Herrbach, 2001). The audit's quality is measured using a fake variable. For auditors from Big Four PAF-affiliated PAFs, the value is 1 (one), whereas for auditors from non-Big Four PAFs, it is 0 (zero).

Determined by the presence or absence of an audit committee, the audit committee constitutes the initial independent variable in this research. In order to ascertain the audit committee, a fictitious variable is used to inform the audit committee. A value of 1 is assigned to an audit committee with more than three members; conversely, a value of 0 is assigned to a committee with fewer than three members. 2019 Yolanda et al. Auditors are retained to conduct audit services for their clients for specified durations of time (Prasetia & Rozali, 2016). This is equivalent to an audit tenure. Prolonged or brief tenure may lead to a dispute due to the potential impact it has on the auditor's efficacy at the client organization, which includes aspects such as independence, fees, and emotional connections. The audit client's financial statements for the previous four years reflect tenure. By quantifying the number of years that an auditor affiliated with the auditee on an audit engagement has done so, one can ascertain the duration of an audit. A numerical sequence is employed to denote the initial year of an engagement, which is then repeated annually thereafter. For a number of years, the reports of independent auditors contained the information necessary to ascertain the duration of the PAF auditors' examination of the company.

Thirdly, the organization conducts an audit rotation, in which the Public Accountant Office is substituted. According to PP No. 20/2015, Article 11, paragraph 1, states that the PAF is now permitted to perform an audit of a corporation. This restriction applies exclusively to public accountants who have practiced for a continuous period of five years. Public accounting firms are not obligated to adhere to restrictions on the provision of audit services, which are imposed on individual public accountants. A number of organizations, however, transfer auditors voluntarily after five consecutive years. Audit rotation is measured using a fictitious variable that returns 1 if the organization has a history of auditor rotation within the past five years and 0 otherwise. The auditor receives payment for services rendered subsequent to the audit's conclusion, which constitutes the fourth audit fee. In this study, professional fees are

used as a substitute for audit expenses. Professional fees are outlays associated with external audits that could be interpreted as auditor compensation.

Because the amount of external audit costs cannot be determined with certainty from the company's financial statements, the authors use professional fees as the data to measure external audit costs. To reduce the number, the authors then apply the natural logarithm to professional fees. The amount received by the auditor depends on the reputation of the PAF and the size of the company being audited. According to (Andriani & Nursiam, 2018), use the formula:

$$FA = \log \text{ of total } fees$$

Information:

FA = Audit Fee

Log = Logarithm

Fifth, gender auditors According to Mnif & Cherif, (2022), gender auditors are a set of attitudes, duties, responsibilities, functions, rights, and behaviors that are innate to men and women as a result of cultural formations or the social environments in which people develop. A dummy variable is used to determine the gender of auditors. The value is 1 (one) for the certified auditor's female signature and 0 (zero) for the qualified auditor's male signature.

RESULT AND DISCUSSION

Descriptive Statistical Analysis

Descriptive statistical test. This test is intended to test all variables, namely committee, length of service, rotation, fee, and gender audit which aims to get an overview of all the data in this study. Table 4.4 presents the results of descriptive statistical tests:

Table 4.1
Results of Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Means	std. Deviation
Ka (Y)	128	0	1	.36	.482
Committee (X1)	128	0	1	.96	.195
Tenure Audits (X2)	128	1	4	1.66	.786
Rotation (X3)	128	0	1	.16	.365
Audit Fees (X4)	128	37700000	152005000	201006143	316795474
Auditor Gender (X 5)	128	0	1	01.59	30.947
Valid N (listwise)	128				

Source: Data processed in 2023

The audit committee is a board of commissioners-level group made up of at least one independent commissioner and independent outside experts. In this study, the audit committee's minimum value is 0, which indicates that the firm has fewer than three members on the committee, and its maximum value is 1, which indicates that the company has more than three members on the committee. The audit committee's mean value for the years 2018 through 2021 is 0.96, and its standard deviation is 0.195. The level of distribution of the audit committee variable data is 0.195 because the standard deviation value is higher in this variable than the mean value.

Audit tenure pertains to the duration for which an auditor has been engaged to conduct audit services on behalf of a specific client. In this study, the tenure audit ranges from a minimum of one year, denoting the minimal engagement period, to a maximum of four years, corresponding to the maximum engagement period between the auditor and his client. The average tenure audit value for the time span from 2018 to 2021 is 1.66, with a standard deviation of 0.786. The mean value of this variable exceeds its standard deviation, indicating favorable results.

"Audit rotation" denotes the practice by which a business adjusts its public accounting firm. A minimal value of 0 for audit rotation in this study signifies that the organization does not undergo auditor changes; a maximum value of 1 indicates that the organization does indeed undergo auditor changes. The mean value of audit rotation is 0.16, while its standard deviation is 0.365. Because the standard deviation of the audit committee variable is greater than the mean, the level of distribution of the data is 0.365.

The auditor is compensated for their services by receiving fees after the audit's conclusion. The study examines the variation in audit fees, which span a value of 152,005,000,000 to 37,700,000,000 (mean: 20,100,614,301.59; standard deviation: 31,679,547,430.947). The financial statements of PT Cottonindo Ariesta Tbk for the year 2018 (PANI) contain the minimum value, whereas the financial statements of PT Unilever Indonesia Tbk for the year 2021 (UNVR) contain the maximum value.

Based on the data presented in the table above, the gender variable for auditors exhibits a range from 0 to 1, with 0 signifying the employment of male auditors by the organization and 1 signifying the employment of female auditors. From 2018 to 2021, the mean gender composition of auditors was 0.20, accompanied by a standard deviation of 0.398.

The statistics employed to carry out the model fit test are based on the likelihood function. The likelihood that the proposed model adequately explains the input data is known as the model's likelihood (Ghozali, 2016). Table 4.2 shows the results of the likelihood tests for the study's overall fit block, and the appendix has the full output.

Table 4. 2
Overall Fit Model Test

Iteration History	
Iterations	-2 log likelihoods
Step 0	167,183
Step 1	127,150

Source: Data processed in 2023

The value of Nagelkerke's R square allows one to determine the coefficient of determination for this investigation. According to (Ghozali;, 2016) the Cox and Snell coefficients were modified to create Nagelkerke's R Square, which has a value that ranges from 0 (zero) to 1 (one). By dividing the Cox and Snell R square values by the maximum value, the Nagelkerke R square value may be calculated. Table 4.3 below shows Nagelkerke's R square results for this study:

Table 4. 3
Determination Coefficient Test Results

Summary models			
step	-2 log likelihoods	logCox & Snell R Square	Nagelkerke R Square
1	127.150 ^a	.269	.368
a. Estimation terminated at iteration number 20 because the maximum iterations have been reached. Final solution cannot be found.			

Source: Data processed in 2023

Determinant coefficient test to ascertain the extent to which this research contributes to this research and offers recommendations for future investigations. The obtained R-squared value of 0.368 indicates that of the independent variables under investigation, 36.8% can be accounted for by the dependent variable under investigation, while the remaining 63.2% can be attributed to extraneous factors not included in this study. Table 4.4 presents the results of the Hosmer and Lemeshow goodness of fit tests as they pertain to the values in this study.

Table 4. 4
Goodness of Fit Test Results

Hosmer and Lemeshow Test			
step	Chi-square	df	Sig.

1	3,642	8	.888
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Source: Data processed in 2023

Showing a chi square value of 3.642 with a significant result of 0.888 means that hypothesis 0 can be accepted because it has a value greater than 0.05, so it can be said that this research model fits the observation data.

Table 4.5
Analysis Results Logistic Regression

Variables in the Equation		B	SE	Wald	df	Sig.	Exp(B)
Step 1 ^a	Committee (X1)	20210	17964.859	.000	1	.999	598373236.527
	Tenure Audits (X2)	.094	.283	.110	1	.740	1,099
	Rotation (X3)	-1,709	.838	4.155	1	.042	.181
	Audit Fees (X4)	.435	.000	14,943	1	.003	1,000
	Auditor Gender (X5)	.352	.498	.499	1	.480	1,422
	Constant	-21,516	17964.859	.000	1	.999	.000

a. Variable(s) entered on step 1: Audit Committee (X1), Audit Tenure (X2), Audit Rotation (X3), Audit Fee (X4), Gender Auditor (X5).

Source: Data processed 2023

There are results from table 4.5 above, and the logical equation is as below:

$$KA = -21.516 + 20,210 \text{ Audit Committee} + 0.094 \text{ Audit Tenure} - 1.709 \text{ Audit Rotation} + 0.435 \text{ Audit Fee} + 0.352 \text{ Gender Auditor} + E$$

The value of the intercept and the value of the independent variable can be deduced from the logistic regression line that was created using the values of the regression coefficients of each independent variable. It goes without saying that understanding the significance of the two logits' difference is necessary for the right interpretation of this coefficient. Therefore, the odds ratio, also known as Exp (B), is used as a metric for the logistic regression coefficient. From the logistic regression equation above, it can be described as follows:

1. The odds value ratio for the regression's intercept value, which has a value of -21,516, is 0.000. This indicates that, assuming all independent variables are 0, the probability of a company receiving a quality audit is 0.000 compared to the possibility of a company not receiving a quality audit.
2. The audit committee variable's regression coefficient value is 20,210. According to this, the probabilities of the company receiving a quality audit will improve by the odds-value ratio,

- provided the other independent factors are held constant. This indicates that for each audit committee variable, there is an increase of one unit.
3. The tenure audit variable's regression coefficient value is 0.094, and its odds value ratio is 1.099. This demonstrates that each tenure audit variable improves by one unit; hence, on the assumption that the other independent factors remain constant, the company's chances of receiving a quality audit will increase by 1.099.
 4. The audit rotation variable's regression coefficient value is -1,709, with an odds value ratio of 0.181. As a result, assuming that all other independent variables remain constant, the company's chances of receiving a quality audit will improve by 0.181 for each audit rotation variable.
 5. The audit fee variable's regression coefficient value is 0.435 with a value odds ratio of 1,000. This demonstrates that each audit fee variable increases by one unit; therefore, on the assumption that the other independent variables remain constant, the company's chances of receiving a quality audit will increase by 1,000.
 6. The auditor's gender variable has a regression coefficient value of 0.352 and an odds ratio of 1.422. This demonstrates that the gender variable for each auditor increases by one unit; hence, on the assumption that the other independent variables remain constant, the company's odds of receiving a quality audit will improve by 1.422.

The beta correlation value for the audit committee variable (X1) test results was 20,210, and the significance level was 0.999. so that $0.999 > 0.05$ is the significance value. This indicates that the audit quality factors are unaffected by the audit committee variable. H1 ("audit committee has a positive effect on audit quality") is thus disregarded. so that the audit committee's influence on the level of the audit is minimal.

An audit variable measuring tenure has a beta correlation of 0.94 and a significance level of 0.740. Value of significance: $0.740 > 0.05$. This indicates that the audit quality variable is unaffected by the tenure audit variable. Then, the hypothesis H2, Tenure audit has a positive effect on audit quality, is rejected. In order for the tenure audit to have no discernible impact on the audit quality.

The examination also revealed a beta correlation of -1,709 for the third variable, audit rotation (X3), which had a significance value of 0.042. According to the test results, H3 "audit rotation has a positive effect on income smoothing" is rejected; the significance value of 0.042 < 0.05 indicates that the audit quality variable is significantly associated with the audit rotation variable. Audit rotation subsequently has a significant negative impact on audit quality.

The significance level is 0.05, and the audit fee (X4), the fourth variable in this analysis, exhibited a beta correlation of 0.435 and a significance value of 0.003. Since the audit fee variable and the audit quality variable have a strong correlation, H4 ("Audit fee has a positive effect on audit quality") is deemed acceptable. Subsequently, the audit charge substantially enhances the audit's quality.

Significant values of 0.480 and 3.52 for the beta correlation coefficient were also determined when examining the fifth variable, auditor gender (X5). The test results indicate that the significance value is 0.480, which is equal to 0.05. Noting that there is no statistically significant relationship between the audit quality variable and the auditor gender variable, H5 ("Auditor gender has a positive effect on audit quality") is therefore rejected. so that the auditor's gender does not significantly affect the audit's standard.

Discussion

The impact of the audit committee (AC) on audit effectiveness. The audit committee variable has no effect on the quality of the audit conducted by the auditor; as shown in table 4.6, the audit committee reached a significant number of 0.999 where this figure exceeded 0.05 (= 5%), and a value of 1 (audit committee) was 20.210. This means that auditors may not necessarily produce accurate audit reports for customers; this could be because the committee's mandate to supervise auditors who come independently has not been maximized. The task of this committee is less than optimal due to the many mandates carried out by committees in the company, so the committee does not support one job. The committee team was formed based on the provisions of the Financial Services Authority (FSA), so the formation only wanted to fulfill these requirements. The presence of a committee is not useful in the performance of all reports, including financial reports (Siregar & Elissabeth, 2018; Islam et al., 2023; Khalid, 2019). As the results of (Andayani et al., 2020) show, a proportion of audit committees are unable to solve company financial problems and are even unable to provide solutions to existing problems. The existing committee is only a form of company compliance with applicable regulations. This research is not in line with (Putri & Laksito, 2013) statement that audit committees have a significant influence on the quality of audit work.

Impact of audit tenure (AT) on audit weight. Testing AT on audit weights as shown in Table 4.6, At reaches a significant 0.740 where this figure exceeds 0.05 (= 5%), and the value of 2 AT is 0.094. This shows that audit quality is not affected by the length of the contract between the KPP and the client. The length of the contract that is built between the client and the auditor does not make the auditor's performance better. Another assumption is that the longer the contract, the more dependent the auditor's income is on the client, which causes the

auditor to work at the will of the client. On the other hand, the client also wants the audit results to be in favor of the company, which results in a decrease in the quality of the auditor's work.

All business entities expect that the cooperation will continue, and the service provider will do their best to be trusted by the client in the hope of continuing the contract in the future. Therefore, all auditors (PAF) will compete to achieve the best possible service by enforcing work regulations that must be carried out by their workers, or "field auditors". Serious violations will result in the breakup of long-standing work relationships. However, in this study, "auditor change" did not improve the quality of existing work. This could be due to the close relationship between the client and the field auditor, which makes the field auditor hesitate to provide actual information. So this research provides insight for the PAF association to review the regulations regarding the unlimited number of PAF contracts with clients.

Long-term customer relationships can cause dissatisfaction on both sides, but they can also lead to looser auditing standards and increased dependence on management. Since there is no modification of audit methods to reflect changes in the firm and associated risks, auditors may become overconfident with clients and unprofessional in gathering their audit evidence. Different opinions are shown from the research results (Martani et al., 2021; Siregar & Elisabeth, 2018; González-Díaz et al., 2015), which claim that audit partners have no impact on audit quality.

Rotation of audits' impact on audit quality. The value of 3 (audit rotation) is -1.709, and Table 4.6 demonstrates that the significance level is 0.042, which is less than 0.05 (= 5%), and thus the audit rotation variable (X3) has a significant negative effect on audit quality (Y). The goal of this book's PAF rotation policy, which lasts for a maximum of six (six) years, is for a PAF to get a deeper understanding of the business's operations, procedures, and corporate systems. The maximum rotation period for businesses is six years, with the aim of preventing unfavorable interactions between the auditee and the auditor linked to auditor independence.

The rapid change of auditors causes the PAF to not understand the ins and outs of the culture that is the responsibility of the company. Different cultures will cause reports to be worked out in different ways, whether that's how they are filed, stored assets, methods for calculating depreciation, or other policies. The auditor will start the initial process for each company to be audited by conducting introductions and interviews for each company to be audited. A new company for the auditor will experience difficulties in bringing together the perception of the auditing method between the client and the auditor who will work. So that the rotation tested produces a negative relationship with the quality of audit work.

To win over users of financial reports, the corporation rotates partner audits. It is intended that the sooner the client company switches auditors, the higher the audit quality will be because the auditors won't be compromised by a special bond with the client and can maintain their independence. The findings of this study support Dayanandan & Kuntluru, (2023); Cameran et al., (2016) the finding that audit rotation lowers audit quality. However, this is contrary to studies (Andriani & Nursiam, 2018) that suggest audit rotation improves audit quality.

The impact of audit fees (AF) on the quality of audit work. The AF test on the quality of the auditor's work is in Table 4.6. The FA reaches a significant 0.003, where this figure exceeds 0.05 (= 5%). This result means that the FA has a strong influence on the quality of the auditor's work. This implies that audit quality will be higher the higher the audit price paid by the client to the auditor. High audit fees can encourage auditors to work as much as possible and produce quality audits. A sizable audit fee can be used to cover the auditor's operational costs in carrying out their work, which in turn encourages them to work more diligently and efficiently to create a quality audit. The quality of audit work reflects the credibility of reports or the results of opinions issued by the auditor as a measurement of the level of stakeholder trust in a report (Noori, 2023; Gude et al., 2019). Audit quality is the most important part of work to maintain quality and be trusted by the community, as are audit fees, which can affect the quality and credibility of work.

This finding reinforces the results of previous research conducted by Lai (2019) who believe that fees are beneficial to the quality of a job with positive results. Interestingly, the totality of auditors works so that the attitude of independence they have will be used as much as possible to maintain the good name of the office they lead. This research supports the research of Kim et al., (2017) and Yulaeli, (2022), who found evidence that many auditors have good professionalism and integrity, especially those affiliated with the big four. This further clarifies that as more and more audit fees are signed between clients in engagement, the auditor will increasingly improve the level of professionalism in auditing the company's finances, which provides maximum results. Higher remuneration can encourage auditors to simultaneously increase their ability to obtain evidence and expand their work. This effort plays an important role in improving audit quality so that the ongoing audit process will produce quality audit work (Xiao et al., 2020; Hoopes et al., 2018).

Associations in Indonesia regulate the code of ethics for auditors, which also includes audit fee structures. Several accountant associations, including the Indonesian Institute of Management Accountants (IAMI), the Indonesian Institute of Certified Public Accountants (IAI), and the Indonesian Institute of Accountants (IAPI), formulated this code of ethics. The audit fee is established in accordance with the auditor's office size, the value of the client's

assets, and the audit's scope (Suharli & Nurlaelah, 2008). This code of ethics, on the other hand, does not specify the client's payment obligation (Yusica & Sulistyowati, 2020); therefore, unscrupulous auditors could exploit this lacuna by charging a reduced fee in order to acquire more clients. For a nominal fee, an auditor will produce substandard work that lacks professionalism. Audit fees that are excessively low will result in atypical audit fees. This is the difficulty for auditors working for modest fees: determining an audit opinion and, if a finding is discovered, whether the auditor will continue to disclose it in accordance with the applicable code of ethics or conceal it.

The amount of the fee received by the auditor's office, taking into account several components, will support the auditor's performance. Because the small fee given by the client will have an impact on the opinion given and cause losses to the auditor's office, Landers & Behrend, (2023) provide an understanding that budget pressure makes it difficult for the auditor to carry out the process properly and thoroughly, which makes the auditor less flexible in carrying out the planned audit program even though there are findings made by the client. company did not do the right thing in compiling the report. This incident is natural because the auditor needs strong evidence to reveal the truth. This disclosure requires additional costs because the auditor increases the scope of the examination. This conflicting study by (Shakhatreh et al., 2020); (Mansur et al., 2022), found no relationship between audit fees and audit quality. This finding states that the greater the audit fee, the greater the auditor's economic dependence on the client.

The gender effect of auditors on audit quality. The value of 2 (auditor gender) is 0.352, and Table 4.6 shows that the significance level is 0.480, which is more than 0.05 (= 5%), indicating that the auditor's gender variable (X2) has no positive effect on the auditor's work. This shows that the resulting auditor's work is not affected by gender differences between men and women that are inherent in each individual. This stigma dispels the myth that women work more thoroughly than men. The study's findings disprove the notion that women are more persistent, diligent, and conscientious than men. This perspective may exist in a particular setting or in a particular career. Women can be more tenacious, superior, and conscientious than men in certain regions of Indonesia (Dilla et al., 2018); (Kusgiarohmah et al., 2022). Women remain equal to men in some contexts and occupations.

Studies on women's prowess are currently conducted worldwide; naively, these studies are often contradictory to the greatness of women themselves. Women are often used as objects to achieve human desires (PAF). The statement (Bitbol-Saba & Dambrin, 2019) surprised us as academics and women: work that involves men and women and has equal rights and access

often gives the PAF an unfair role between the two. What's worse is that the bodies of women "female auditors" are often used by PAF offices to win tenders that they win and access information from clients or companies that are difficult to reach. Thus, this research makes it increasingly evident that gender has no effect on work.

Another study by (Hamrick et al., 2023) says that women are more in control in terms of negotiations between companies and auditors. This negotiation will have many meanings for us in various cases within the company, whether it is a negotiation with a decision-maker or a negotiation in terms of fees that must be received by the client. If women are proficient in negotiations, the auditors are not worried about getting a fee that is in accordance with the scope of work. Men and women, in carrying out their positions, have the same rights and opportunities. The auditor's attitude or aptitude for carrying out audit duties is not influenced by gender. This research is consistent with previous research (Indah & Erina, 2019). According to research (Widiastoeti & Murwato, 2022), the gender of the auditor has an impact on the auditor's work.

Conclusion and Suggestion

This research investigates the impact of various factors on audit work quality, commencing with the quantity of audit committees within an organization and its correlation with audit work quality. The findings of this experiment suggest that the number of audit committees does not have a significant impact on the auditors' ability to deliver high-quality audit services. Such conduct is attributed to the numerous interests of both external auditors and auditors who are employed full-time by the company. Furthermore, the audit committee frequently holds concurrent memberships on the board of commissioners and directors, ensuring that it is not limited to a single function. The company's two audit tenure exams do not exert any influence on the caliber of the audits that are executed. Prolonged friendships can yield concessions to audience outcomes, owing to the intimate and emotional connections that develop between the individuals. The company's long or brief contract durations do not yield optimal audit outcomes. The quality of the auditor's work was adversely affected by the three variations in auditor rotation, as an arithmetic rotation occurred during the six periods of declining auditor performance. Due to the new auditor's lack of comprehension regarding the state of the organization being audited, Fourth, the audit fee evaluation enhances auditor performance. Auditors may recoup substantial audit fees as process operational expenses by assembling a team of auditors to ensure impeccable audit work. The fifth auditor's gender does not contribute to an improvement in the overall quality of the audit work. None of the gender differences

between men and women confer superiority, tenacity, or diligence. Excellence in work is dependent on an individual's behavior and is not predicated on gender.

The benefits of quality audit work for companies are very large, including that the auditor's report, "audit opinion," which is in accordance with real conditions, can be used as material for internal company studies to improve and evaluate in the future so that they are more careful in using, compiling, reporting, and disseminating work and recording it properly. Second, companies no longer need to make reports for other purposes, such as taxation, so they don't do unnecessary work anymore. Companies can focus on product or service innovation so that they can generate optimal profits. The third parties who invest are increasingly trusting the company's management, which will lead to an increase in its shares.

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