
The Effect of Audit Committee, Company Size, and Auditor Reputation on Audit Quality with Audit Fees as an Intervening Variable

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Abstract:

This research aims to analyze the influences of audit committee, company size, and auditor's reputation on audit quality with audit fees as an intervening variable. Population of the research is 102 companies in the financial sector listed on the Indonesian stock exchange from 2020 to 2022. Sample was taken by using purposive sampling and 65 companies were obtained as research samples for three years of observation, resulting in a sample of 195 data. The data was analyzed by using multiple regression analysis and path analysis. The result shows that audit committee and auditor's reputation have no influences to the audit fees, company size has significant effect on audit fees, auditor's reputation and audit fees have no influences to the audit quality, audit committee and company size have significant effect on audit quality, and audit fees can't mediate audit committee, company size, and auditor's reputation on audit quality.

Keywords: *audit committee, company size, auditor's reputation, audit quality, audit fees*

1. Introduction

Financial statements prepared by management present information about the company's financial condition to be used by external and internal parties in making decisions (Yanuarman, 2018). External parties (company owners, creditors, and the government) can measure the company's performance, including management performance achievements, by reading the financial statements presented by the management. This condition encourages conflicts of interest between management and external parties. On the one hand, external parties as users of financial statements are interested in the company's performance information to make decisions. On the other hand, management is interested in displaying the best financial statements of the company in various ways, both legally and illegally (Choiria, 2022). Independent audit of quality financial statements is necessary to eliminate such conflicts of interest. The audit quality in question is the consistency and level of suitability of the audit process carried out by the auditor with the generally accepted auditing standards in each assignment (Arens Alvin A, Elder

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Randal J, Beasley Mark S, 2015). Audit quality can also be said to be the quality of the systematic process to obtain and evaluate evidence objectively with the aim of determining the level of conformity of management statements about economic activities and events with the criteria that have been set, as well as the delivery of the results to interested users (Mulyadi, 2014). Independent audit aims to provide added value to the company's financial statements, that the company's financial statements have been presented reasonably in accordance with generally accepted accounting principles. The quality of independent audits allows auditors to find material misstatements in the company's financial statements, and avoid fraudulent financial statements.

The results of the fraud survey by the Association of Certified Fraud Examiners (ACFE) (2019), show that the financial and banking industry is ranked the first industry most harmed by fraud. In 2018, it was found that there was engineering of financial statements carried out by Bank Bukopin. Bank Bukopin has modified more than 100,000 credit cards in more than 5 years. KAP Purwantono, Sungkoro, and Surja, which is part of Ernst & Young as the KAP that audited Bank Bukopin's financial statements, was unable to find the fraud. Bank Bukopin had to revise its financial statements for the 2015, 2016, and 2017 financial years (cnbcindonesia.com, 2018). The income from fees & commissions in 2016 was the biggest decline, which initially amounted to 1.06 trillion rupiah to 317.88 billion rupiah (Kompas.com, 2018). The occurrence of this means that in the audit process the auditor is unable to find material misstatements in the financial statements. This incident also means that the resulting audit quality is of low value and can make users of financial information doubt the quality of the resulting audit (Fauziyyah & Praptiningsih, 2020).

One of the factors that affect audit quality is the consistency and quality of audit procedures to obtain and evaluate evidence objectively in accordance with established criteria. The more extensive the audit process indicates the more audit evidence required, so that the cost of the audit process is greater and causes greater audit costs for clients. Several previous studies that have been conducted to examine the effect of audit fees on audit quality, including (Rochmatilah, S., Susanto, B., & Purwantini, 2021), (Pamungkas, S. A., Purnamasari, D. I., & Widyastuti, 2022), (& Yuliasuti, 2021), show that there is no effect of audit fees on cost quality. In contrast, the results of Laili's research in the financial sector listed on the IDX (2021), (Purnomo, L. I., & Aulia, 2019) and Ayoola, (2022) show that audit fees affect audit quality. So this study will examine the effect of audit fees on audit quality.

Previous research has also examined variables that affect audit quality in terms of good corporate governance, company characteristics, and auditors. In terms of good corporate governance, the audit committee is part of good corporate governance which has an important role in improving the quality of the company's internal supervision (Simanullang & Utami, 2021). The audit committee is tasked and

responsible for monitoring and evaluating the planning, implementation of audits, and follow-up monitoring of audit results in terms of assessing the adequacy of internal controls which includes the adequacy of the financial reporting process (Yolanda *et al.*, 2019). The results of research on the effect of the audit committee on audit quality show that gender, nationality, age, education, and audit committee meetings have a significant effect on audit quality, but the variables of independence, financial and accounting background, experience, and time commitment of the audit committee have no significant effect on audit quality (Rustiarini, 2004). Lailatul & Yanthi's research (2021) found that the audit committee has a positive effect on audit quality, and on the other hand, the results of Effendi & Ulhaq's research (2021) show that the audit committee has no effect on audit quality. This study will re-examine the effect of the effectiveness of the audit committee on audit quality.

Several studies have also examined the characteristics of the audit committee on audit fees. The results of the study (Luvena, Maidani, & Afriani, 2022) show that the independence of the audit committee has an effect on audit costs. The effectiveness of the audit committee has a significant positive effect on audit costs (Nurjana F., Ahmad Imam A., 2021). Audit committee size affects audit fees (Wulandari S., 2019). On the other hand, the results of Kusumajaya A's research (2017) show that audit committee independence has no effect on audit costs and Wulandari S's research (2019) shows that audit committee intensity has no effect on audit costs. So this study will examine the effect of the audit committee on audit costs in the banking industry listed on the IDX. Based on the results of the above studies, some of the characteristics of the audit committee affect quality costs, and also affect audit costs, then audit costs affect quality costs, so this study will also test whether audit costs are an intermediate variable (mediation) between the audit committee and audit quality.

Company size is used to measure company characteristics, and test its effect on audit quality. The size of the company indicates the more financial transactions that occur each accounting period. The more transactions cause the more sample sizes that must be tested by the auditor, and will have an impact on the longer it takes to collect and evaluate evidence, thereby increasing the audit costs required. Several studies that have examined this effect are (Fisabilillah, 2020), (Kusumajaya, 2017) and (Shafira & Ghozali, 2017) all show that company size affects audit fees. This study will examine the effect of company size on audit costs in the financial industry listed on the IDX. The results of previous studies have examined the effect of company size on audit quality, including (Yuliastuti, 2021), indicating that company size has an effect on audit quality. In contrast, research (Hasanah, 2018) shows that company size has no effect on quality costs. So this study will also examine the effect of company size on quality costs. Based on the results of the above studies, company size affects quality costs and audit costs, then audit costs affect quality costs, so this study will also test whether audit costs are an intermediate variable

(mediation) between company size and audit quality in the financial industry listed on the Indonesia Stock Exchange (IDX).

Auditor reputation is believed to have a significant effect on audit quality. With a good reputation in the public's view, reputable auditors tend to maintain this reputation by producing good audit quality (Permatasari & Astuti, 2019). Auditors who come from reputable KAP will not take risks that will later damage their reputation because it affects credibility in terms of conducting audits on financial statements (Mauliana & Laksito, 2021). Research related to the effect of auditor reputation on audit quality still has inconsistent results. Sari & Rahmi's research (2021) shows that auditor reputation has a positive effect on audit quality. However, different results were found in Andriani & Nursiam's (2018) research which showed that auditor reputation has no effect on audit quality. Research (ZANG, 2010) shows that company size has an effect on audit fees and audit quality and shows a positive relationship supporting the opinion that larger offices show higher audit quality, and these quality differences are valued in the audit services market. Based on the results of this study (ZANG, 2010) it can be concluded that different accounting firm sizes will provide different service quality and such quality differences are valued in the market for audit services. This study will examine whether accounting firm size has an effect on audit quality, and also whether accounting firm size has an effect on audit quality with audit fees as a mediating variable.

Previous research that raises the discussion of audit quality has indeed been commonly conducted. However, there is still a diversity of results from these studies. The diversity of the results of this study makes research on variables that can have an influence on audit quality can still be carried out in order to obtain other perspectives. This study uses financial sector companies as research objects because the role of financial sector companies has the responsibility of collecting and managing public funds (Pertwi & Erinoss, 2020). With this responsibility, it means that the audit results of these financial sector companies must be credible so that people can feel safe and trust these financial sector companies. Thus, an increase in the quality of the resulting audit is needed. This study will focus on looking at the variables that affect audit quality in covid 19 conditions, namely the 2020-2022 period.

2. Theoretical Background

Agency Theory

Jensen & Meckling (1976) were the ones who introduced the theory of agency. This theory aims to provide answers to agency problems caused by parties who work together but have different goals. This theory explains the adjustment of interests to avoid conflicts of interest for management and owners (Suciana & Setiawan, 2018). In order to avoid a conflict of interest, it is necessary for the mediator, the mediator to be an external auditor. The results of the audit of the financial statements carried

out by the auditor will be used as a reference by stakeholders in making a decision. Thus, a good quality audit result is needed (Fajrina & Rohkhatim, 2021). Good audit quality contains true information so that the decisions made by its users are not wrong (Novrilia *et al.*, 2019).

Audit Quality

Audit quality is a guarantee of the absence of material misstatements or fraud in financial statements that have been audited by an auditor (Effendi & Ulhaq, 2021). Audit quality can be used to improve the reliability of financial reporting so that it can be used by interested parties. The Public Accountant Professional Standards (SPAP) states that the resulting audit can be said to have good quality if the audit has met the auditing standards and applicable regulations. The auditing standards include independent auditors, professional quality, judgment, this standard is used when conducting the audit process and preparing audit reports. The existence of this audit quality is also able to help public accountants maintain a level of public trust in the integrity of the audited financial statements (Yolanda *et al.*, 2019).

Fee Audit

An auditor in performing his duties will receive a reward for his services from the work done. Audit fee is a reward for services provided by the client or other party to obtain a contract or engagement with the auditor, the reward can be in the form of money or can be in other forms (Putra & Nelvirita, 2022). According to DeAngelo (1981), the amount of costs that are borne by audit users depends on the complexity, accounting process, and reputation of KAP in the eyes of investors, the government, and the public. The determination of the audit fee given is carried out if there is a contract between the auditor and the client based on an agreement that has been made and is generally determined before conducting the audit process (Wardani *et al.*, 2022).

Audit Committee

Financial Services Authority Regulation No. 55/PJOK.04/2015 explains that the audit committee is a membership structure formed by the board of commissioners where in carrying out the duties and functions of the board of commissioners, has the obligation to report to the board of commissioners on everything that happens. The audit committee is responsible for the quality of financial information presented to the public, especially the shareholders (Sumayyah & Ladepi, 2020). The audit committee not only focuses on monitoring the presentation of financial statements that must be more transparent and presented with the actual situation, but also must monitor the relationship between management and external auditors to avoid giving inappropriate opinions (Dewi & Eriandani, 2022).

Company Size

Company size is a classification of a company into various groups, namely large, medium, and small (Yustari *et al.*, 2021). The size of the company serves to assess

the size or size of a company (Wau et al., 2020). More information disclosure will usually be done by large companies. Large companies usually have more agency costs, so disclosing more information is a way that can be done to reduce agency costs.

Auditor Reputation

Auditor reputation is the experience that auditors have through KAP in conducting audits and have a good name that generates public trust (Normasyhuri *et al.*, 2022). KAP is divided into two groups, namely KAP Big Four and non-Big Four KAP. Auditors who have experience, reliability, and high reputation tend to be more trusted by the public in terms of auditing financial statements. From the client's point of view, KAP Big Four is able to provide high-quality audits because it has international recognition, training and audit quality monitoring (Luthfisahar, 2020).

The Influence of the Audit Committee on Audit Fees

In relation to agency theory, the audit committee in carrying out its functions plays a role in reducing agency conflicts and information asymmetry between principals and agents by ensuring the credibility of financial statements. The better the audit committee in carrying out its functions, the better it will produce quality financial reports. The audit committee has a role in carrying out supervisory functions related to the audit process carried out. Auditors from large KAP with high fees tend to be chosen to audit their company's financial statements in order to achieve the expected results. The negligence of the audit committee in carrying out its responsibilities can cause the audit process in financial statements to be more risky so that there is a high probability of an increase in audit fees that will be given to auditors (Alfino & Siagian, 2020). Thus, the following hypotheses are obtained:

H₁: The audit committee has a significant effect on the audit fee.

The Effect of Company Size on Audit Fees

Large companies tend to incur high agency costs because companies with large total assets make many transactions and are also more complex (Fajarini, 2021). Large companies tend to carry out more activities than small companies so that in terms of conducting audits, large companies require longer audit time. The larger the company to be audited, the auditor needs more staff and conducts intensive audit procedures. This causes the increasingly complex audit work that must be carried out by auditors, affecting the higher audit fees that will be paid by the company (Wahyuni et al., 2022). Thus, the following hypotheses are obtained:

H₂: Company size has a significant effect on audit fees.

The Influence of Auditor Reputation on Audit Fees

The Big Four KAP sets a higher audit fee compared to the non-Big Four KAP because it has the reputation and quality of the auditor (Zielma & Widyawati, 2019). Higher fees tend to be incurred by clients in order to use audit services with a good reputation because they are considered to have more ability and expertise. Auditors

with a good reputation will be able to mediate the information asymmetry that occurs. Reputable auditors have a greater risk of litigation in publishing "Fair Without Exception" opinions so that reputable auditors are more trusted by their clients (Fajarini, 2021). Thus, the following hypotheses are obtained:

H₃: Auditor reputation has a significant effect on audit fees.

The Influence of the Audit Committee on Audit Quality

To minimize agency problems, companies can implement good corporate governance so that there is no conflict of interest between principals and agents. The presence of an audit committee as part of good corporate governance provides additional points for interested parties, and can also minimize agency problems (Butarbutar & Yuyetta, 2021). The audit committee has an important role in the success of the supervisory function as well as the audit in terms of the implementation of internal auditors, complaints obtained from the company's accounting and financial reporting processes, and if there is a difference in perspective from the company's management and external auditors, it plays a role in providing an independent opinion (Simanullang & Utami, 2021), where the better the supervisory function of the audit committee is in preventing the engineering of audit reports, can produce audits with good quality (Aulia & Yuniarti, 2023; Wau et al., 2020). So the following hypothesis is obtained:

H₄: The audit committee has a significant effect on the quality of the audit.

The Influence of Company Size on Audit Quality

Company size is often an important indicator for evaluating the performance of a company and can also be used in terms of understanding the characteristics of a company (Effendi & Ulhaq, 2021). Unlike small companies that tend to choose KAP with lower costs to minimize their agency costs, a quality and reputable KAP is more of an option for large companies to be able to increase the credibility of the company. This agency cost will increase as the company gets bigger (Fajrina & Rohkhatim, 2021). The larger the company, the more effective the Internal Control System (SPI) is that is useful for the auditor in terms of getting the information he needs (Herdiansyah & Kuntadi, 2022; Buchori & Budiantoro, 2019). Thus, the following research hypotheses are obtained:

H₅: The size of the company has a significant effect on the quality of the audit.

The Influence of Auditor Reputation on Audit Quality

The good image owned by auditors will continue to be maintained by providing good audit quality. Regarding agency theory, companies believe that reputable auditors can provide quality audits, especially auditors from the Big Four KAP (Mauliana & Laksito, 2021). An improved auditor reputation is believed to be able to produce audits with good quality, this is because auditors from the Big Four KAP have more advantages in terms of resources and technology and are known to carry out audit processes according to applicable standards (Effendi & Ulhaq, 2021; Sari & Rahmi, 2021). Thus, the following research hypotheses are obtained:

H₆: Auditor reputation has a significant effect on audit quality.

The Effect of Audit Fees on Audit Quality

The audit fees given to auditors have an impact on the quality of the audits produced. Associated with agency theory, the greater the audit cost provided will improve the quality of the audit produced because the auditor is able to be motivated to improve the services he provides to his clients (Ramadhan & Laksito, 2018). The greater the audit fee given, the more the auditor will expand his audit procedures so that irregularities or fabrications in financial statements can be found (Lailatul & Yanthi, 2021; Cahyati et al., 2021). Thus, the following research hypothesis is obtained:

H₇: Audit fees have a significant effect on audit quality

Audit Fees in Mediating the Influence of the Audit Committee on Audit Quality

The audit committee is responsible for monitoring and evaluating the planning, implementation of audits, and follow-up monitoring of audit results in terms of assessing the adequacy of internal controls which includes the adequacy of the financial reporting process (Yolanda et al., 2019). The audit committee also has a role to provide certainty and reliability in producing high audit quality. Regarding its main task in determining the auditor who will audit its financial statements, the audit committee tends to choose a KAP with a high level of independence and a professional attitude, namely a reputable KAP with a larger audit fee (Ayu & Septiani, 2018). The more audit fees are given, the auditor can expand the scope of the audit carried out so that it has an impact on quality audit results (Indriani & Hariadi, 2021). Thus, the following hypothesis is obtained:

H₈: Audit fees are able to mediate the influence of the audit committee on audit quality

Audit Fees in Mediating the Influence of Company Size on Audit Quality

Large companies in terms of financial statement audits tend to choose professional and reputable audit services to get good audit quality. The larger the size of the company, the more complex the audit conducted by the auditor will increase. This causes the nominal audit fee to be paid (Baiyuri et al., 2019). The provision of a larger audit fee can improve the quality of the audit because there is a basis for the audit fee charged within one year and an estimate of the operational costs needed to carry out the audit process (Andriani & Nursiam, 2018). So, the following hypothesis is formulated:

H₉: Audit fees are able to mediate the influence of company size on audit quality

Audit Fees in Mediating the Influence of Auditor Reputation on Audit Quality

Reputable auditors are considered to be able to produce quality audits because they are known to carry out audit processes according to applicable standards. Companies that use the services of auditors with a good reputation will incur higher audit fees. Reputable auditors are considered more cautious and able to find material

misstatements so that good quality financial statements can be obtained (Tat & Murdiawati, 2020). An increasingly extensive procedure can be carried out when the audit fee provided is higher so that good audit quality can be obtained (Indriani & Hariadi, 2021). Thus, the following hypothesis can be formulated:

H₁₀: Audit fees are able to mediate the influence of auditor reputation on audit quality

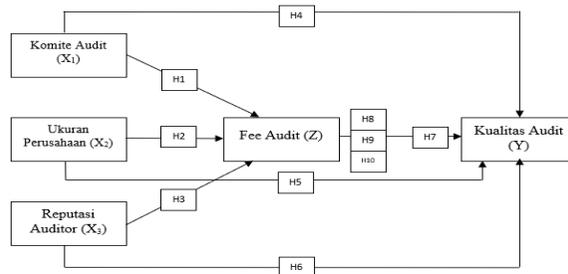


Figure 1. Framework of Thought

3. Methodology

The research was conducted using the financial statements of financial sector companies for the 2020-2022 period obtained through the IDX's official website as the data source. The population in this study is financial sector companies listed on the IDX for the 2020-2022 period with a sample of 65 companies, where the sample in this study was selected using a purposive sampling technique. This research uses the help of STATA software to process previously collected data.

Table 1. Sample Criteria

No.	Information	Total
1.	Financial sector companies listed on the Indonesia Stock Exchange for the 2020-2022 period.	102
2.	Financial sector companies that do not have complete information according to research needs.	(37)
Number of sample companies		65
Year of research		3
Total sample during the research year		195

Sumber : www.idx.co.id (data sekunder diolah penulis tahun 2023)

The research model used in this study is as follows:

$$\text{LnFee} = \beta_0 + \beta_1 \text{komA} + \beta_2 \text{LnSize} + \beta_3 \text{Reputation} + \varepsilon$$

$$\text{KA} = \beta_0 + \beta_1 \text{komA} + \beta_2 \text{LnSize} + \beta_3 \text{Reputation} + \beta_4 \text{LnFee} + \varepsilon$$

Information:

KA = Audit Quality

α = Constant

β = Regression Coefficient

komA	= Audit Committee
LnSize	= Company Size
Reputation	= Auditor Reputation
LnFee	= <i>Fee</i> Audit
ε	= <i>Error</i>

Table 2. Variable Measurement Indicator

Variable	Measurement Indicators
Audit Committee (X ₁)	<p>With the effectiveness of the audit committee through: Total score earned/Maximum total score Calculated by looking at:</p> <ol style="list-style-type: none"> 1. Audit committee meetings in a year; If > 6 (Score 3), If 4-6 (Score 1), and If < 4/No Information (Score 0). 2. Number of audit committee members; if ≥ 3 (score 1), and if < 3/no information (score 0). 3. Review of financial statements; if the audit committee performs its responsibilities (score 1), and if it does not perform its responsibilities (score 0). 4. View members with accounting backgrounds; if ≥ 1 (score 1), and if = 0/has no information (score 0).
Company Size (X ₂)	Company Size = Ln (Total Assets)
Auditor Reputation (X ₃)	Measured based on the classification of KAP affiliated with the Big Four KAP and non-Big Four KAP. If audited by the Big Four KAP is given a value of 1, while if audited by the non-Big Four KAP is given a value of 0.
Kualitas Audit (Y)	<p>Using the Earning Surprise Benchmark between $\mu - \sigma$ and $\mu + \sigma$, μ = average total assets and σ = standard deviation. With the following conditions:</p> <ol style="list-style-type: none"> a. Profit exceeds the earning benchmark, where $ROA > \mu + \sigma$ This indicates that the auditor provides opportunities for the company to carry out management practices by increasing profits or called window dressing. b. Losses exceed the earning benchmark, where $ROA < \mu - \sigma$ This indicates that the auditor provides opportunities for the company to carry out management practices by increasing losses or called taking a bath. <p>Audit quality is measured using dummy variables, with the following conditions:</p> <ol style="list-style-type: none"> 1. KA = 1 if $\mu - \sigma < ROA < \mu + \sigma$, indicates good audit quality. 2. KA = 0 if $ROA > \mu + \sigma$ or $ROA < \mu - \sigma$, indicates poor audit quality.
Fee Audit (Z)	Fee Audit = Ln (Professional Fees)

Source: data processed by researchers (2023)

4. Empirical Findings/Result

Table 3. Results of Descriptive Statistical Analysis

Variable	Obs	Mean	Std. dev.	Min	Max
KA	195	.8820513	.3233776	0	1
komA	195	.8423077	.1429343	.5	1.5
LnSize	195	29.62041	2.310561	24.67	35.16
Reputation	195	.3435897	.4761285	0	1
LnFee	195	22.59487	2.134563	18.46	27.45

Source : STATA data processing results, 2023

- a. Based on the results of the descriptive statistical test above, it shows that the average value (mean) of audit quality (KA) is 0.8820513 and the standard deviation value is 0.3233776 with a maximum value of 1 indicating a company that has high audit quality and a minimum value of 0 indicating a company that has low audit quality. This means that 88.2% of the sample companies tend to have good quality audit results in the 3 years of the research conducted, while 11.8% of the other sample companies tend to have poor quality audit results. Of the 195 research samples, there are 172 sample companies with good audit quality, while the rest are 23 sample companies with poor audit quality.
- b. The audit committee (komA) has a mean value of 0.8423077 and a standard deviation value of 0.1429343. The mean value greater than the standard deviation indicates that the data is homogeneous. The maximum value of 1.5 indicates a company with an effective audit committee, which is owned by PT. Saratoga Investama Sedaya Tbk. in 2022 and a minimum score of 0.5 are owned by 69 research sample companies which show companies with less effective audit committees.
- c. The company size (LnSize) proxied by the natural logarithm of total assets has a mean value of 29.62041 and a standard deviation value of 2.310561. The mean value greater than the standard deviation indicates that the data is homogeneous. The maximum score of 35.16 belongs to PT. Bank Rakyat Indonesia Tbk in 2022 and a minimum value of 24.67 belonging to PT. Danasupra Erapacific Tbk in 2022, it can be concluded that companies with total assets below 29.62041 can be classified as small-scale companies, while companies with total assets above 29.62041 can be classified as large-scale companies.
- d. Auditor reputation with a maximum value of 1 indicates companies that use auditor services from the Big Four KAP and a minimum value of 0 indicates companies that use non-Big Four KAP services. The mean value is 0.3435897 with a standard deviation of 0.4761285. This means that 34.3% of the sample companies have a tendency to use the Big Four KAP services in the 3 years of the study conducted, while 65.7% of the other sample companies have a tendency to use non-Big Four KAP services. Of the 195 research samples, there

are 67 sample companies that use Big Four KAP services, while the rest are 128 sample companies that use non-Big Four KAP services.

- e. Audit fee (LnFee) as a mediation variable proxied with the logarithm of natural professional fees has an average value of 22.59487 and a standard deviation value of 2.134563, meaning that the audit fee data is homogeneous. The minimum value of 18.46 belongs to PT. Minna Padi Investama Sekuritas Tbk in 2022, which means the company with the smallest professional fees in the sample company and a minimum value of 27.45 belonging to PT. Bank Rakyat Indonesia Tbk in 2022 which shows the companies with the largest professional fees in the sample companies.

Classical Assumption Test

Normality Test

Table 4. Results of the One-Sample Normality Test of Kolmogorov Smirnov

One-sample Kolmogorov–Smirnov test against theoretical distribution normal(res/ /1.922842)		
Smaller group	D	p-value
res	0.0624	0.219
Cumulative	-0.0486	0.398
Combined K-S	0.0624	0.433

Source : STATA data processing results, 2023

Based on the results of the normality test that has been carried out, a probability value of 0.219 (> 0.05) was obtained. Thus, it can be concluded that the data has been distributed normally.

Multicollinearity Test

Table 5. Multicollinearity Test Results

Variable	VIF	1/VIF
LNSize	4.95	0.201851
LNFee	4.61	0.217116
Reputation	1.48	0.676600
komA	1.25	0.797851
Mean VIF	3.07	

Source : STATA data processing results, 2023

Based on the multicollinearity test carried out, all VIF values from independent variables < 10 and $1/VIF$ values > 0.1 . Therefore, it can be concluded that there are no symptoms of multicollinearity.

Heteroscedasticity Test**Table 6. Results of the Pagan Breusch Heteroscedasticity Test**

Breusch–Pagan/Cook–Weisberg test for heteroskedasticity

Assumption: Normal error terms

Variable: Fitted values of KA

H0: Constant variance

chi2(1) = 79.81

Prob > chi2 = 0.0017

Source : STATA data processing results, 2023

Based on the results of the heteroscedasticity test carried out, the Prob value was obtained. Chi Square is 0.0017 (< 0.05). So it can be concluded that there is a problem of heteroscedasticity.

Autocorrelation Test**Table 7. Results of Breusch Godfrey's Autocorrelation Test**

Breusch–Godfrey LM test for autocorrelation

lags(p)	chi2	df	Prob > chi2
1	29.614	1	0.0000

H0: no serial correlation

Source : STATA data processing results, 2023

Based on the results of the autocorrelation test, a probability value of 0.0000 (< 0.05) was obtained, it was concluded that an autocorrelation problem occurred. This can be overcome by using the Newey West Standard Error method. The Newey West Standard Error method is an alternative method to overcome the problem of autocorrelation as well as the problem of heteroscedasticity. If after the test is carried out the standard error value is greater than the standard error in OLS, then it is concluded that the model used in the study has been free from autocorrelation and heteroscedasticity problems (Gujarti, 2004).

Table 8. Newey West Standard Error Test Results

Regression with Newey–West	standard errors	Number of	obs =	195
Maximum lag = 1		F (4, 190)	=	43.97
		Prob > F	=	0.0000

KA Coefficient	Newey–West				
	std. err.	t	P>t	[95% conf. interval]	
koma	-12.32992	1.032454	-11.94	0.000	-14.36647 -10.29338
LNSize	.575175	.1735611	3.31	0.001	.2328208 .9175293
Reputation	-	.3768256	-1.17	0.242	-1.185869 .300729

.4425701						
LNFee		.182044	0.48	0.631	-.2716146	.4465592
.0874723						
_cons	-8.160198	2.0929	-3.90	0.000	-12.2885	-4.031893

Source : STATA data processing results, 2023

The standard error value generated through the Newey West method has increased from the standard error value generated through the OLS method, so it can be concluded that the model in this study has been free from autocorrelation problems and heteroscedasticity problems.

Multiple Linear Regression Analysis

Table 9. Multiple Linear Regression Test Results Model I

Source	SS	df	MS	Number of obs	=	195
				F(3, 191)	=	229.24
Type	691.797462	3	230.599154	Prob > F	=	0.0000
Residual	192.13641	191	1.00594979	R-squared	=	0.7826
				Adj R-squared	=	0.7792
Total	883.933872	194	4.55636016	Root MSE	=	1.003
LnFee	Coefficient	Std. err.	t conf.	P>t	[95% interval]	
komA	1.048768	.5747829	1.85	0.070 .0849694	-	2.182506
LnSize	.7973864	.0391175	20.38 .7202287	0.000		.8745441
Reputation	-.1155366	.1789783	-0.65 .4685644	0.519	-	.2374913
_cons	-1.86773	1.056093	-1.77 3.950833	0.079	-	.2153741

Source : STATA data processing results, 2023

The results of the test with multiple linear regression produce the following model:
 $LNFee = -1,867 + 1,048komA + 0,797LnSize - 0,115Reputation$

Table 10. Multiple Linear Regression Test Results Model II

Source	SS	df	MS	Number of obs	=	195
				F(4, 190)	=	78.63
Type	1187.37308	4	296.84327	Prob > F	=	0.0000
Residual	717.279991	190	3.77515785	R-squared	=	0.6234
				Adj R-squared	=	0.6155
Total	1904.65307	194	9.81779934	Root MSE	=	1.943

KA	Coefficient	Std. err.	t	P>t	[95% conf. interval]
komA	-12.32992	.751179	-16.41	0.000	-13.81164 -10.8482
LnSize	.575175	.1341285	4.29	0.000	.3106028 .8397473
Reputation	-.4425701	.3486117	-1.27	0.206	-1.130216 .2450763
LnFee	.0874723	.1398722	0.63	0.532	-.1884296 .3633742
_cons	-8.160198	2.064467	-3.95	0.000	-12.23242 -4.087978

Source : STATA data processing results, 2023

The results of the test with multiple linear regression produce the following model:

$$KA = - 8,160 - 12,329komA + 0,575LnSize - 0,442Reputation + 0,087LnFee + \epsilon$$

T test

Model I

- Judging from table 9, the audit committee variable shows a Pvalue of 0.070 (> 0.05), meaning that the audit committee has no effect on audit fees.
- Judging from table 9, the company size variable shows a Pvalue of 0.000 (<0.05), meaning that company size has an effect on audit fees.
- Judging from table 9, the auditor reputation variable shows a Pvalue of 0.519 (> 0.05), meaning that auditor reputation has no effect on audit fees.

Model II

- Judging from table 10, the audit committee variable shows a Pvalue of 0.000 (<0.05), meaning that the audit committee has an effect on audit quality.
- Judging from table 10, the company size variable shows a Pvalue of 0.000 (<0.05), meaning that company size has an effect on audit quality.
- Judging from table 10, the auditor reputation variable shows a Pvalue of 0.206 (> 0.05), meaning that auditor reputation has no effect on audit quality.
- Judging from table 10, the audit fee variable shows a Pvalue of 0.532 (> 0.05), meaning that audit fees have no effect on audit quality.

Goodness of Fit Test or Model Feasibility Test (F Test)

Model I and Model II in this study have a Pvalue of 0.0000 (<0.05). So it can be concluded that the regression model used is fit so that this model is suitable for use.

Test Coefficient of Determination (R2)

From the results of the model I coefficient of determination test, the Adjusted R Square value is 0.7792, which means that 77.92% of the dependent variable can be explained by the independent variable, the remaining 22.08% is explained by other independent variables outside the study, then for the value of $e1 = \sqrt{1 - 0.7792} = 0.469$. From the test results of the coefficient of determination of model II, the Adjusted R Square value is 0.6155, which means that 61.55% of the dependent variable can be explained by the independent variable, the remaining 38.45% is

explained by other independent variables outside the study, then for the value of $e2 = \sqrt{(1 - 0.6155)} = 0.620$.

Path Analysis

- a. Based on table 10, the coefficients value of the audit committee is -12.329 which shows the direct effect of the audit committee on audit quality. The indirect effect through mediation of audit fees is 0.091 (1.048×0.087). The path coefficient of $0.091 > -12.329$, but because audit fees have no significant effect on audit quality, it can be concluded that audit fees are unable to mediate the effect of audit committees on audit quality.
- b. Based on table 10, the coefficients value of company size is 0.575 which shows the direct effect of company size on audit quality. The indirect effect through mediation of audit fees is 0.069 (0.797×0.087). The path coefficient of $0.069 < 0.575$, meaning that audit fees are unable to mediate the effect of company size on audit quality.
- c. Based on table 10, the coefficients value of auditor reputation is -0.442 which shows the direct effect of auditor reputation on audit quality. The indirect effect through the mediation of audit fees is -0.010 (-0.116×0.087). The path coefficient of $-0.010 > -0.442$ but because audit fees have no significant effect on audit quality, it can be concluded that audit fees are unable to mediate the effect of auditor reputation on audit quality.

5. Discussion

The Effect of Audit Committee on Audit Fees

From the results presented in table 9, it shows that the audit committee variable shows a significance value of 0.070 (> 0.05). This shows that the first hypothesis is rejected, meaning that the audit committee has no significant effect on audit fees. The audit committee can be called effective if it is able to achieve its goals in accordance with the duties and responsibilities assigned and is able to comply with applicable regulations. From the results of this study, it is proven that the presence of an audit committee in a company is only mandatory to fulfill the Financial Services Authority Regulation No. 55 / PJOK.04 / 2015 which states that public companies must have an audit committee of at least three people with at least one member who has an accounting background. The audit committee also has the responsibility to review the financial reporting process and is required to hold meetings three to four times a year. The presence of the audit committee cannot be a reference in decision making by management regarding the size or size of the audit fee to be paid to the auditor.

The Effect of Company Size on Audit Fees

From the results presented in table 9, it shows that the company size variable shows a significance value of 0.000 (< 0.05). This shows that the second hypothesis is accepted, meaning that company size has a significant effect on audit fees. Company

size as measured by total assets has an influence on audit fees. External auditors require more time and effort when auditing large companies. Companies that have large total assets will publish more information to the public. This makes large companies require greater audit services as well. The number of transactions carried out by large companies makes external auditors need to increase their working hours so that the audit fees charged will be higher. In terms of auditing large companies, auditors need to expand the audit procedures performed, the more extensive the audit procedures performed, the higher the fee paid.

The Effect of Auditor Reputation on Audit Fees

From the results presented in table 9, it shows that the auditor reputation variable shows a significance value of 0.519 (> 0.05). This shows that the third hypothesis is rejected, meaning that auditor reputation has no significant effect on audit fees. Determination of the amount of the audit fee is made through consideration and mutual agreement between the auditor and his client. The size of the audit fee paid is adjusted to the length of the audit process carried out, the number of staff required, and other professional considerations, not based on the reputation of the auditor.

The Effect of Audit Committee on Audit Quality

From the results presented in table 10, it shows that the audit committee variable shows a significance value of 0.000 (< 0.05). This shows that the fourth hypothesis is accepted, meaning that the audit committee has a significant effect on audit quality. The audit committee as part of good corporate governance has the responsibility of monitoring and evaluating the planning, implementation of audits, and monitoring follow-up of audit results in terms of assessing the adequacy of internal control which includes the adequacy of the financial reporting process. The audit committee plays a role in providing certainty and reliability regarding the quality of the resulting audit. The presence of this audit committee will assist auditors in conducting examinations and supervision in producing audit quality.

The Effect of Company Size on Audit Quality

From the results presented in table 10, it shows that the company size variable shows a significance value of 0.000 (< 0.05). This shows that the fifth hypothesis is accepted, meaning that company size has a significant effect on audit quality. The larger the size of a company, the better audit quality it will produce. The size of the company can be seen from the amount of total assets owned by the company. Large companies with large total assets will get the attention of many parties, for example investors, because the greater the assets of a company indicates that the opportunity for fraud is greater. Therefore, large companies tend to choose to use KAP services that have high credibility so that they can produce good audit quality. Larger companies also have a better Internal Control System (SPI). With this, it can make it easier for auditors to get the information they need.

The Effect of Auditor Reputation on Audit Quality

Based on the regression results shown in table 10, it can be seen that the reputation variable shows a significance value of 0.206 (> 0.05). This value indicates that auditor reputation has no effect on audit quality, meaning that the sixth hypothesis is rejected. This means that auditors who come from KAP Big Four are not necessarily able to produce better audit quality. Big Four KAP and non-Big Four KAP have equal quality and commitment to provide good audit quality. A good quality audit is determined by the auditor himself where the more the auditor has experience, understanding, ability, and can behave professionally in conducting his audit, the auditor can provide a good quality audit. There are several cases that can be used as evidence that KAP affiliated with the Big Four made mistakes in the results of their audits, namely 1) The SNP Finance case which used the audit services of KAP Deloitte Indonesia and 2) Bank Bukopin case which uses the audit services of KAP affiliated with Ernst & Young.

The Effect of Audit Fees on Audit Quality

Based on the regression results shown in table 10, it can be seen that the audit fee variable shows a significance value of 0.532 (> 0.05). This value indicates that audit fees have no effect on audit quality, meaning that the seventh hypothesis is rejected. This happens because the amount of audit fees given to auditors is not able to predict the quality of the resulting audit. Whether the resulting audit quality is good or bad depends on the professional attitude and independence possessed by the auditor himself in conducting his audit, not on the amount of audit fees paid to the auditor.

Audit Fees in Mediating the Effect of Audit Committee on Audit Quality

The test results of the direct effect of the audit committee on audit quality with coefficients of -12.329, while the indirect effect through mediation of audit fees is 0.091 (1.048×0.087). The path coefficient of $0.091 > -12.329$, but because audit fees have no significant effect on audit quality, it can be concluded that audit fees are unable to mediate the effect of the audit committee on audit quality. Thus, the eighth hypothesis is rejected. The results of this study indicate that the audit committee has no effect on audit fees and audit fees have no effect on audit quality. The presence of an audit committee is only to fulfill POJK Number 55 / POJK.04 / 2015, the audit committee cannot be used as a reference in management decisions regarding the size of the audit fee to be given. The length of the audit process along with the ability and experience that the auditor has is a reference in determining the fee that the company will pay so that the large or small audit fee paid has the same possibility of obtaining audit quality.

Audit Fees in Mediating the Effect of Company Size on Audit Quality

The test results of the direct effect of company size on audit quality with coefficients of 0.575, while the indirect effect through mediation of audit fees is 0.069 (0.797×0.087). The path coefficient of $0.069 < 0.575$, meaning that audit fees are unable to mediate the effect of company size on audit quality. Thus, the ninth hypothesis is

rejected. The results of this study indicate that company size has an effect on audit fees, but audit fees do not affect audit quality. The larger the company being audited makes the auditor need more time to carry out the audit process because of the many transactions carried out by large companies. This causes the working hours of the auditors to increase so that the fees paid are also greater. However, the size of the audit fee does not guarantee the quality of the resulting audit because the quality of the audit is determined by the attitude and professional ethics of the auditor in conducting the audit.

Audit Fees in Mediating the Effect of Auditor Reputation on Audit Quality

The test results of the direct effect of auditor reputation on audit quality with coefficients of -0.442 while the indirect effect through mediation of audit fees is -0.010 (-0.116 x 0.087). The path coefficient is -0.010 > -0.442, but because audit fees have no significant effect on audit quality, it can be concluded that audit fees are unable to mediate the effect of auditor reputation on audit quality. Thus, the tenth hypothesis is rejected. The results of this study indicate that auditor reputation has no effect on audit fees and audit fees also have no effect on audit quality because the high and low nominal audit fees paid by the company to the auditor are determined based on the burden that the auditor will bear in conducting the audit along with other professional considerations.

6. Conclusions

Based on the results of the research and discussion of the test results that have been carried out, it can be concluded that the audit committee has no effect on audit fees. This is because the presence of an audit committee in a company is only mandatory to comply with applicable regulations. Company size has an influence on audit fees because the number of transactions carried out by large companies makes external auditors need to increase their working hours so that the audit fee charged will be higher. Auditor reputation has no influence on audit fees because the size of the audit fee paid is adjusted to the length of the audit process carried out, the number of staff required, and other professional considerations, not based on the reputation of the auditor. The audit committee has an influence on audit quality. This is because the audit committee plays a role in providing certainty and reliability regarding the quality of the resulting audit so that the presence of this audit committee will assist auditors in conducting examinations and supervision in producing audit quality. Company size has an influence on audit quality because large companies tend to choose to use KAP services that have high credibility and have a better Internal Control System (SPI) so that they can produce good audit quality. Auditor reputation has no effect on audit quality. This happens because auditors who come from KAP affiliated with the Big Four do not guarantee that they can produce quality audits, good audit quality will be produced by auditors who have experience, understanding, ability, and can behave professionally in conducting audits.

Audit fees are unable to mediate either the effect of the audit committee on audit quality, the effect of company size on audit quality, or the effect of auditor reputation on audit quality. The audit committee cannot be used as a reference in management decisions regarding the size of the audit fee to be given, the presence of the audit committee is only to fulfill existing regulations, namely POJK Number 55 / POJK.04 / 2015. The larger the company being audited makes the auditor take longer to carry out the audit process because of the many transactions carried out by large companies so that the working hours of the auditors will increase, the impact is that the fees paid are also greater. The high and low nominal audit fees paid by the company to the auditor are determined based on the burden that the auditor will bear in carrying out the audit along with his professional judgment. The size of the audit fee does not guarantee the quality of the resulting audit because the quality of the audit is determined based on the length of the audit process accompanied by the ability and experience of the auditors so that the large or small audit fee paid has the same possibility of obtaining audit quality.

The limitations of this study are, this study from the auditor side only uses auditor reputation as the independent variable and audit fees as the mediating variable so that it is recommended that further research can add other variables from the auditor side such as auditor switching and auditor specialization. This study only examines the covid period, namely the 2020-2022 period so it is recommended that further research can add a research period before covid and can compare how the variables used affect audit quality in the period before covid and during covid.

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