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The Influence of Auditor Independence, Audit Tenure, and Public Accounting Firm Reputation on Audit Quality in Banking Companies Listed on the Indonesia Stock Exchange

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Abstract

This study examines the relationship between auditor independence, audit tenure, and public accounting firm reputation and audit quality in banking companies listed on the Indonesia Stock Exchange. Auditor independence is proxied by audit fees, while audit quality is measured using discretionary accruals. This research employs a quantitative approach with an associative design. Secondary data were obtained from audited financial statements and annual reports, resulting in 225 observations. Data analysis includes descriptive statistics, classical assumption tests, multiple linear regression, and hypothesis testing. The findings indicate that audit fees have a positive and significant relationship with discretionary accruals (β = 0.007; p < 0.001). Audit tenure also has a positive and significant relationship (β = 0.005; p < 0.001), as does public accounting firm reputation (β = 0.007; p = 0.015). Simultaneously, the three independent variables significantly relate to discretionary accruals, with an F-statistic of 34.530 and a significance level below 0.001. The coefficient of determination of 0.319 indicates that the variables explain 31.9% of the variation in discretionary accruals. These findings highlight the relationship between audit characteristics and financial reporting practices in banking companies.

Keywords: Auditor Independence, Audit Fees, Audit Tenure, Public Accounting Firm Reputation, Audit Quality, Discretionary Accruals.

INTRODUCTION

Banking companies play an important role in the economy through the collection of public funds, the distribution of credit, and the provision of financial services. These activities make financial statements a source of information for investors, customers, regulators, and other stakeholders. Reliable financial reporting is therefore necessary to support sound economic decisions and maintain public confidence in the banking sector. The accuracy and transparency of such reports are particularly important because banks manage substantial funds and face various financial risks.

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Independent auditing is an important supervisory mechanism for assessing the fairness of financial information presented by companies. Auditors are responsible for obtaining sufficient and appropriate audit evidence and expressing opinions in accordance with applicable professional auditing standards and ethical principles. These principles include integrity, objectivity, professional competence, and independence. Through an objective examination, auditors can help strengthen the credibility of financial statements and reduce information asymmetry between company management and users of financial information (Indonesian Institute of Public Accountants, 2021).

Audit quality concerns an auditor's ability to identify material misstatements and report audit findings objectively in accordance with professional standards. It reflects the effectiveness of audit procedures and the reliability of the conclusions drawn from the evidence collected. Audit quality may be influenced by several characteristics, including the auditor's professionalism, competence, and independence, as well as the nature of the relationship between the auditor and the audited company. These characteristics are especially important when evaluating the credibility of financial reporting.

One important aspect of audit quality is auditor independence. In this study, auditor independence is examined through audit fees as an indicator of the economic relationship between auditors and their clients. Audit fees may reflect transaction complexity, audit risk, and the scope of procedures required. Adequate fees can provide resources needed to conduct an appropriate examination. However, the economic relationship with clients must be managed carefully to ensure that financial considerations do not impair the auditor's objectivity or professional judgment.

Another factor considered in this study is audit tenure, defined as the length of the engagement relationship between an auditor or public accounting firm and a company. A longer engagement may help auditors develop a deeper understanding of the company's internal control system, transaction characteristics, accounting policies, and business risks. Nevertheless, an excessively close or prolonged relationship may create familiarity threats and weaken professional skepticism. Maintaining independence and applying appropriate professional safeguards are therefore important throughout the entire audit engagement.

Public accounting firm reputation is another characteristic that may influence confidence in the audit process. Firms affiliated with the Big Four generally have extensive professional resources, established audit methodologies, and comprehensive quality control systems. These institutional characteristics may support consistent audit practices and strengthen users' confidence in audited financial statements. Nevertheless, reputation alone does not guarantee the quality of every engagement. The role of public accounting firm

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reputation therefore remains relevant when examining differences in audit characteristics and financial reporting.

Previous studies have examined the relationship between audit fees, audit tenure, and public accounting firm reputation and audit quality. Cahyati et al. (2021) investigated audit fees, audit tenure, audit rotation, and audit committees. Panggabean and Pangaribuan (2022) emphasized auditor independence, professional skepticism, and objectivity. Meanwhile, Dzikri et al. (2024), Geraldo et al. (2024), and Napiajo et al. (2025) examined engagement characteristics and audit firm reputation in relation to audit quality. These studies provide important relevant context for the present research.

This research examines the relationship of audit fees, audit tenure, and public accounting firm reputation with discretionary accruals in banking companies listed on the Indonesia Stock Exchange. The analysis considers both the partial and simultaneous relationships among these variables. Discretionary accruals are used as a proxy for audit quality in the research model. By focusing on banking companies, the study seeks to provide evidence concerning how selected audit engagement and institutional characteristics relate to financial reporting practices in this sector.

THEORETICAL STUDY AND HYPOTHESIS DEVELOPMENT

Agency Theory

Agency theory explains the relationship between the company owner (principal) and management (agent). The owner grants management authority to manage the company, while management is responsible for carrying out operational activities according to the owner's interests. Differences in interests and information imbalance between the two parties can cause agency conflicts. In such conditions, independent auditors act as external parties who help improve the credibility of financial statements through the examination and evaluation of audit evidence. In banking companies, external supervision mechanisms are important because business activities involve managing public funds, credit distribution, and various financial risks.

Audit Quality

Audit quality is the auditor's ability to conduct professional examinations, identify material misstatements, and deliver opinions based on sufficient and accurate audit evidence. This study uses discretionary accruals as a proxy for audit quality. Discretionary accruals are an accrual component related to management's estimates and considerations in preparing financial statements. The discretionary accrual value is used to describe the

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characteristics of the company's financial reporting. Its interpretation needs to consider the direction and magnitude of accruals because an increase in discretionary accruals does not automatically indicate an improvement in audit quality.

Auditor Independence and Audit Costs

Auditor independence is the ability to maintain objectivity and integrity during the audit without being influenced by the interests of the parties being audited. Audit fees are the remuneration for audit services determined based on company complexity, audit risk, scope of work, and the required professional resources. In this study, audit costs are measured using the natural logarithm of audit cost values. Panggabean and Pangaribuan (2022) emphasize the importance of auditor independence and objectivity in maintaining audit quality.

H1: Audit costs are significantly related to discretionary accruals.

Tenure Audit

Audit tenure is the length of the audit assignment relationship between auditors or public accounting firms and client companies. The engagement period provides an opportunity for auditors to understand operational activities, accounting policies, internal control systems, and company risks. However, long-term professional relationships still require the application of professional skepticism so that closeness to management does not affect audit objectivity. Dzikri et al. (2024) examine the relationship between engagement period and auditor reputation with audit quality.

H2: Audit tenure is significantly related to discretionary accruals.

Public Accounting Firm Reputation

The reputation of the Public Accounting Firm reflects the credibility and trust in the institution providing audit services. In empirical research, the reputation of the Public Accounting Firm is grouped into the Big Four and the Non-Big Four. The Big Four group consists of professional networks affiliated with PwC, Deloitte, EY, and KPMG. Differences in reputation may relate to audit experience, professional resources, methodology, and quality control systems. Geraldo et al. (2024) and Napiajo et al. (2025) examine the reputation of the Public Accounting Firm as one of the factors related to audit quality.

H3: The reputation of the Public Accounting Firm is significantly related to discretionary accruals.

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Simultaneous Variable Relationships

Audit costs, audit tenure, and public accounting firm reputation describe three different characteristics of audit relationships: economic dimension, duration of professional relationship, and institutional reputation. All three can be analyzed together to determine their relationship with the characteristics of the company's financial reporting.

H4: Audit costs, audit tenure, and the reputation of the Public Accounting Firm simultaneously are significantly related to discretionary accruals.

RESEARCH METHODS

Types and Approaches of Research

This study uses a quantitative approach with an associative design. This study aims to analyze the relationship between audit costs, audit tenure, and public accounting firm reputation with discretionary accruals in banking companies listed on the Indonesia Stock Exchange.

Population and Sample

The population of this study consists of banking companies listed on the Indonesia Stock Exchange. The sampling technique used was purposive sampling, based on several criteria, namely banking companies listed on the Indonesia Stock Exchange, companies that publish annual reports and audited financial statements, companies that present their financial statements in Indonesian rupiah, and companies that provide complete information required to measure all research variables. Based on these criteria, a total of 225 observations were included in the data analysis.

Types and Sources of Data

The data used are secondary data obtained through audited financial statements, annual reports, and independent auditor reports of banking companies. Data collection was carried out through documentation by identifying audit cost information, the identity of the Public Accounting Firm (KAP), audit engagement period, and accrual components required in variable measurement.

Variable Operationalization

Table 1. Operationalization of Research Variables

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Variable	Operational Definition	Measurement	Scale
Auditor Independence (X1)	Independence analyzed through the economic aspect of assignments	Audit costs	Ratio
Tenure Audit (X2)	Length of audit assignment relationship	Number of years of engagement	Ratio
Public Accounting Firm Reputation (X3)	Reputation of the examination body	1 = Big Four; 0 = Non-Big Four	Nominal
Audit Quality (Y)	Characteristics of financial reporting through accrual components	Discretionary accruals	Ratio

Source: Research data.

Data Analysis Techniques

Data analysis used descriptive statistics and multiple linear regression. Classical assumption tests included normality, multicollinearity, heteroscedasticity, and autocorrelation.

The regression equation used is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Explanation:

Y = discretionary accrual; α = constant; β_1, β_2, β_3 = regression coefficient; X_1 = audit cost; X_2 = audit tenure; X_3 = KAP reputation; ε = error component.

Hypothesis testing used t-tests to determine partial relationships, F-tests to determine simultaneous relationships, and coefficient of determination to measure the model's ability to explain variations in the dependent variable. The significance level used was 5%.

RESULTS AND DISCUSSION

Descriptive Statistical Results

Descriptive statistics are used to provide an overview of data characteristics based on minimum, maximum, average, and standard deviation values.

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Table 2. Descriptive Statistical Analysis Results

Variable	N	Minimum	Maximum	Average	Std. Deviation
Audit Fees (X1)	225	20,15	24,60	22,1893	1,06055
Tenure Audit (X2)	225	1,00	5,00	2,3911	1,29488
Public Accounting Firm Reputation (X3)	225	0,00	1,00	0,4356	0,49694
Discretionary Accrual (Y)	225	-0,03	0,09	0,0322	0,02073

Source: Results of research data processing.

Based on Table 2, audit costs have an average of 22.1893 with a standard deviation of 1.06055. Audit tenure has an average of 2.3911 years, indicating variations in engagement periods between one to five years. The reputation of KAP has an average of 0.4356. This means that about 43.56% of observations use Big Four Public Accounting Firms and 56.44% use Non-Big Four Public Accounting Firms. Meanwhile, discretionary accruals have an average of 0.0322 with a minimum value of -0.03 and a maximum of 0.09. These results indicate variations in accrual characteristics in the financial statements of banking companies.

Classical Assumption Test Results

Classical assumption testing was conducted to confirm residual characteristics and relationships between independent variables before interpreting the regression results.

Table 3. Summary of Classical Assumption Test Results

Testing	Indicators	Results	Description
Normality	Kolmogorov–Smirnov Sig.	0,200	Meet
Normality	Monte Carlo Sig.	0,250	Meet
Multicollinearity	Tolerance X1	0,714	Meet
Multicollinearity	Tolerance X2	0,985	Meet
Multicollinearity	Tolerance X3	0,721	Meet
Multicollinearity	LIVE X1	1,401	Meet
Multicollinearity	LIVE X2	1,015	Meet

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Multicollinearity	LIVE X3	1,388	Meet
heteroscedasticity	Residual chart inspection	Not systematic	Support
Autocorrelation	Durbin–Watson	1,978	Does not indicate strong autocorrelation

Source: Results of research data processing.

The normality test results showed a significance value of 0.200 for Kolmogorov–Smirnov and 0.250 for Monte Carlo, both greater than 0.05. Thus, residuals meet the normality assumption. All independent variables have tolerance values above 0.10 and VIF below 10, so no indication of multicollinearity was found. Residual graph examination also did not show a systematic heteroscedasticity pattern. The Durbin–Watson value of 1.978 indicates no strong indication of first-order residual autocorrelation.

Multiple Linear Regression Analysis Results

Regression analysis was used to determine the relationship between audit costs, audit tenure, and public accounting firm reputation with discretionary accruals.

Table 4. Results of Multiple Linear Regression Analysis

Variable	Coefficient B	Std. Error	Beta
constant	-0,139	0,028	-
Audit Fees (X1)	0,007	0,001	0,364
Tenure Audit (X2)	0,005	0,001	0,283
Public Accounting Firm Reputation (X3)	0,007	0,003	0,161

Source: Results of research data processing.

Based on these results, the regression equation is:

$$\hat{Y} = -0.139 + 0.007X_1 + 0.005X_2 + 0.007X_3$$

The equation shows that the three independent variables have a positive coefficient on discretionary accruals. Audit costs have the highest standardized beta coefficient, at 0.364, followed by audit tenure at 0.283 and KAP reputation at 0.161.

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Hypothesis Testing Results

a. Partial Test (t-test)

The t-test was used to determine the relationship between each independent variable and discretionary accruals.

Table 5. Partial Test Results

Variable	Coefficient B	t Calculate	Sig.	Results
Audit Costs	0,007	5,539	<0.001	Significant positive
Audit Tenure	0,005	5,063	<0.001	Significant positive
Public Accounting Firm Reputation	0,007	2,459	0,015	Significant positive

Source: Results of research data processing.

The test results show that audit costs have a coefficient of 0.007 with a significance less than 0.001. Thus, audit costs have a positive and significant relationship with discretionary accruals. Audit tenure has a coefficient of 0.005 with a significance less than 0.001. These results indicate that the length of audit engagement period has a positive and significant relationship with discretionary accruals. KAP reputation has a coefficient of 0.007 with a significance of 0.015. These results indicate a positive and significant relationship between KAP reputation and discretionary accruals.

b. Simultaneous Test (F-Test)

The F-test was used to determine the relationship between all independent variables together and the dependent variable.

Table 6. Simultaneous Test Results

Components	Value
Degree of regression freedom	3
Degree of residual freedom	221
F Calculation	34,530
Significance	<0.001
Significance level	0,050

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Source: Results of research data processing.

The test results produced an F value of 34.530 with a significance level less than 0.001. This means that audit costs, audit tenure, and public accounting firm reputation simultaneously have a significant relationship with discretionary accruals.

c. Coefficient of Determination

Table 7. Coefficient of Determination Test Results

Indicators	Value
R	0,565
R Square	0,319
Adjusted R Square	0,310
Standard Error of Estimate	0,01722

Source: Results of research data processing.

The R Square value of 0.319 indicates that audit costs, audit tenure, and KAP reputation together explain 31.9% of the variation in discretionary accruals. Meanwhile, 68.1% is explained by other factors not included in the research model.

DISCUSSION

The Relationship Between Audit Costs and Audit Quality

The results show that audit costs have a positive and significant relationship with discretionary accruals, with a regression coefficient of 0.007 and significance less than 0.001. Audit costs are related to the scope of audits, company complexity level, audit risk, and the need for professional resources. Banking companies with complex financial transactions require broader audit procedures, which can affect the amount of audit costs.

From the agency theory perspective, auditors play a role in enhancing the credibility of financial information conveyed by management to owners and stakeholders. Therefore, the determination of audit costs needs to consider the need for audit and maintenance of auditor independence. This result aligns with the discussion by Panggabean and Pangaribuan (2022) regarding the importance of auditor independence and objectivity. However, the positive coefficient for discretionary accruals cannot be directly interpreted as an improvement in audit quality or auditor independence.

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The Relationship Between Audit Tenure and Audit Quality

Audit tenure shows a positive and significant relationship with discretionary accruals, with a coefficient of 0.005 and significance less than 0.001. A longer engagement period gives auditors the opportunity to understand operational characteristics, accounting policies, internal control systems, and company risks. In the banking industry, this understanding is important because auditors must evaluate credit distribution, third-party fund management, financial instruments, and estimated loss reserves.

Nevertheless, long-term professional relationships must be accompanied by the application of professional skepticism and independent supervision. The results of this study illustrate that assignment duration has an empirical correlation with the accrual characteristics of banking companies. These findings are relevant to the research by Dzikri et al. (2024), which discussed the duration of engagement and auditor reputation in relation to audit quality.

The Relationship Between Public Accounting Firm Reputation and Audit Quality

The reputation of the Public Accounting Firm has a positive and significant relationship with discretionary accruals, with a coefficient of 0.007 and a significance of 0.015. Public accounting firms with extensive professional networks generally have support methodologies for auditing, human resource development, and quality control. These characteristics can be considerations for companies in choosing external audit service providers.

In this study, the reputation of KAP is differentiated into Big Four and Non-Big Four categories. The test results show that companies using KAP in the Big Four category have higher discretionary accrual predictive values compared to the Non-Big Four category after accounting for other variables. These findings align with the discussions by Geraldo et al. (2024) and Napiajo et al. (2025) regarding the relevance of KAP reputation in audit quality studies. However, KAP reputation is an institutional characteristic and does not automatically reflect the quality of every audit assignment.

The Simultaneous Relationship Between Audit Costs, Audit Tenure, and Public Accounting Firm Reputation

The F-test results show a value of 34.530 with a significance less than 0.001. This indicates that audit costs, audit tenure, and KAP reputation together have a significant relationship with discretionary accruals. The coefficient of determination value of 0.319 indicates that the three variables are able to explain 31.9% of the variation in discretionary accruals.

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From the perspective of agency theory, these three characteristics describe the economic aspects of the assignment, the duration of the professional relationship, and the reputation of the audit institution. All three are relevant elements in understanding the relationship between auditors and companies as well as the characteristics of financial reporting. Overall, the research results show that the characteristics of the audit relationship are related to the discretionary accruals of banking companies. The interpretation of the results still requires attention that discretionary accruals are a proxy for financial reporting, not a direct measure of audit quality.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the analysis results of 225 observations of banking companies listed on the Indonesia Stock Exchange, this study produces the following conclusions:

1. Audit costs have a positive and significant relationship with discretionary accruals, with a regression coefficient of 0.007 and significance less than 0.001.
2. Audit tenure has a positive and significant relationship with discretionary accruals, with a regression coefficient of 0.005 and significance less than 0.001.
3. Public accounting firm reputation has a positive and significant relationship with discretionary accruals, with a regression coefficient of 0.007 and significance of 0.015.
4. Audit costs, audit tenure, and public accounting firm reputation simultaneously have a significant relationship with discretionary accruals, with an F value of 34.530 and significance less than 0.001.
5. The three independent variables were able to explain 31.9% of the discretionary accrual variation, while 68.1% were explained by other factors outside the research model.

The results confirm that audit costs, contract period, and KAP reputation are relevant audit relationship characteristics in understanding the financial reporting practices of banking companies.

Suggestions

For Banking Companies. Companies are expected to pay attention to auditor competence, audit experience, and the application of professional standards in determining external audit service providers. Strengthening internal control systems is also necessary to improve the reliability of accounting information.

For Auditors and Public Accounting Firms. Auditors are expected to maintain independence, integrity, objectivity, and professional skepticism. KAPs also need to set audit

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costs proportionally based on the complexity of the work, audit risks, and professional resource needs.

For Regulators and Stakeholders. Regulators are expected to continuously encourage the implementation of corporate governance and supervision of the use of external auditor services. Investors and users of financial statements need to consider accrual characteristics, disclosure quality, public accounting firm reputation, and the company's overall financial condition.

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