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The Influence Of The Audit Committee, Audit Tenure, And Audit Firm Size On Audit Quality

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Abstract

This study aims to examine the effect of the Audit Committee, Audit Tenure, and Public Accounting Firm (KAP) Size on Audit Quality in Consumer Non-Cyclicals sector companies in the Food & Beverage subsector listed on the Indonesia Stock Exchange (IDX) for the 2021–2025 period. The population of this study consisted of 61 companies. The sampling technique used was purposive sampling, resulting in 305 research observations. Data analysis was conducted using binary logistic regression with the assistance of EViews 13. The results of the study indicate that, simultaneously, the Audit Committee, Audit Tenure, and KAP Size have an effect on Audit Quality. Partially, the Audit Committee has a negative and significant effect on Audit Quality, while Audit Tenure has no significant effect on Audit Quality. KAP Size also has no significant effect on Audit Quality.

Keywords: Audit Committee, Audit Tenure, Public Accounting Firm Size, Audit Quality.

INTRODUCTION

The progress of business and the economy today has attracted many investors to invest in various companies. Before investing, investors will look at a company's performance through financial statements. Competition in the business world is getting tougher nowadays, including in the field of public accounting services. This development has led to an increasing demand for financial statement audits. So, to survive in such fierce competition, especially in the business of public accounting services, companies need to gather as many clients as possible and gain the trust of the general public. Therefore, it requires auditors to have good audit quality.

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Audit quality is the likelihood that an auditor will find errors in a client's financial statements and report them in the audit report, where in reporting, the auditor must follow the relevant auditing standards and public accountant code of ethics. Whether the audit quality is good or not depends on the audit service provider's ability to consistently meet the client's expectations. Good audit quality can basically be achieved if auditors apply audit standards and principles, act independently without bias, comply with the law, and follow the professional code of ethics (C.R & Suci, 2024).

The quality of an audit is really important to make sure that a company's financial statements can be trusted. It has a big impact on the decisions made by investors and lenders. With high-quality financial reports, you get a clear picture of the company's situation, while inaccurate reports can mislead users and even cause market failures. So, making sure that audits are done according to high standards is a must.

THEORETICAL BASIS

Agency Theory

According to Jensen and Meckling (1976), it was explained that agency theory is a concept that describes the conceptual link between agents and agents, consisting of 2 people in a team or body. The principal is related to the party who has the right to make decisions for the future of the entity and is responsible to the other party (the agent).

Agency theory is a theory that explains the relationship between management as agents and stakeholders as principals. The agency theory was introduced by Alchian and Demsetz in 1972 and by Jensen and Meckling in 1976. In the 1970s in the United States, accounting experts discovered that agency theory and accounting are places where information plays a role as an intermediary between entities and other parties. Agency theory is also known as a work contract, which regulates the usefulness of each party while still considering the benefits. An optimal work contract can occur if the contract between the capital owner and the agent is balanced, as indicated by the agent's optimal performance of duties and the special rewards given by the capital owner to the agent.

Audit Quality

According to Cheinsta (2022:9), "audit quality is defined as the ability of financial statements to be free from misstatement or material misstatement." Audit quality is also defined in terms of audit risk with high-quality services reflecting lower audit risk.

DeAngelo (1981) stated that audit quality is the probability value that an auditor will detect violations in a client's accounting system and report those violations. He argued that established audit firms with many clients are considered to have a higher level of independence, because each individual client is considered insignificant to the existence of large audit firms.

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Audited financial statements are important for parties like the government, shareholders, creditors, the public, and others to be able to verify the financial condition and the survival of a company. Audited financial statements can be very useful for decision-makers, which is why it's important to have high-quality financial reports. The quality of the audit aims to improve the performance of financial statement audits in ensuring there are no frauds or misstatements in the financial statements.

Audit Committee

The audit committee is a committee established and accountable to the Board of Commissioners to make it easier to carry out their duties and functions. The audit committee is formed by the board of commissioners to create an appropriate monitoring system and maintain the company's credibility, thus boosting the company's credibility (Affifah and Susilowati 2021)

The audit committee is an element of good corporate governance aimed at supporting the board of commissioners in carrying out internal controls. The presence of an audit committee, which is closely related to the implementation of good governance, serves as an indicator to evaluate whether a company has implemented good governance practices or not. The crucial function of the audit committee in realizing good corporate governance creates a need to maintain independence in order to effectively carry out supervision tasks. This is intended to continuously motivate improvements in company management so that business activities can be conducted in accordance with applicable regulations.

The presence of an audit committee in a company is to oversee management in terms of performance and provide measurable information to the board of commissioners that can help in analyzing financial statements (Rizaldi et al., 2022). Another role is to help create good and quality financial reports, so the audit committee indirectly influences the quality of a company's audit (Hartono & Laksito, 2022).

Audit Tenure

Audit Tenure is the length of time that audit services have been provided to a specific client by a Public Accounting Firm. According to Efrizal (2022:10), “A long-standing relationship between the auditor and the client can lead to negative outcomes for the auditor and undermine their independence as an auditor.”

Audit tenure is the duration of the working relationship between an auditor and a client company in providing audit services for financial statements. Regulations regarding the limitation of audit services in Indonesia are partly set out in the Financial Services Authority Regulation Number 9 of 2023, which explains the use of public accountants and public accounting firms in financial services activities. According to Article 7, commercial

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banks, issuers, and public companies are required to limit the use of audit services from the same public accountant for 7 consecutive years, with a cooling-off period depending on the role of the public accountant in the employment contract. In addition, the Minister of Finance Regulation Number 186/PMK.01/2021 on the Guidance and Supervision of Public Accountants also covers aspects such as guidance, supervision, competence, and professional behavior of Public Accountants.

Size of the Public Accounting Firm

The size of a Public Accounting Firm (KAP) is a measure used to determine how big or small an accounting firm is that a company uses to audit its financial statements (Febrian and Maulana 2025). According to the Law of the Republic of Indonesia Number 5 of 2011, a Public Accounting Firm (KAP) is a business entity established in accordance with legal provisions and obtains a business license based on the law. KAP acts as a professional service organization that provides services to companies by involving professional auditors.

According to Damayanti (2024), the size of a Public Accounting Firm (PAF) is a measure used to determine how big or small an accounting firm is. A Public Accounting Firm can be considered large if it is affiliated with the Big Four, has branches, serves big companies as clients, and has more than 25 professional staff. On the other hand, a Public Accounting Firm is considered small if it is not affiliated with the Big Four, does not have branch offices, serves small companies as clients, and has fewer than 25 professional staff.

Hypothesis Development

According to Sugiyono (2024), a hypothesis is a temporary answer to the research problem formulation that still needs to be proven through testing based on empirical data. In research using a quantitative approach, hypotheses are developed based on theoretical foundations, a conceptual framework, and relevant previous research findings. The audit committee, audit tenure, and firm size are expected to collectively shape audit quality. Previous studies have shown that the audit committee has a positive effect on audit quality (Lailatul & Yanthi, 2021), audit tenure influences audit quality (Estike and Sekar, 2024), and the size of the public accounting firm affects audit quality (Mayangsari & Sazangka, 2023). Based on this explanation and previous research findings, the research hypotheses are formulated as follows:

H1: The audit committee, audit tenure, and the size of the public accounting firm simultaneously affect audit quality

H2: The audit committee affects audit quality

H3: Audit tenure affects audit quality

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H4: The size of the public accounting firm affects audit quality

RESEARCH METHODS

This research is a quantitative study with an associative approach. The population in this study includes all companies in the Consumer Non-Cyclical sector, specifically in the food & beverage sub-sector, that are listed on the Indonesia Stock Exchange (IDX) for the period 2021-2025, which are used as the study population. The sample was selected selectively using purposive sampling, by reviewing certain criteria used as the basis in the selection process, which are:

Table 1. Sample Selection Criteria

No	Description	Doesn't Meet the Criteria	Meets the Criteria
1	Non-Cyclical Consumer Companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) in 2021-2025	(30)	132
2	The company is always listed on the Indonesia Stock Exchange during the 2021-2025 period	(37)	65
3	A company that consistently publishes financial statements and annual reports that have been audited consecutively during the years 2021-2025.	(2)	63
4	A company that has complete research variables	(2)	61
Final Number of Companies		61	
Amount of Data Processed (61 x 5)		305	

The sampling technique used is purposive sampling. Data collection in this study was carried out using documentation methods. Data analysis was done with descriptive statistical tests, model analysis tests, multicollinearity tests, logistic regression analysis, determination coefficient tests, and hypothesis testing.

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RESULTS AND DISCUSSION

Descriptive statistical analysis

Table 2. Descriptive statistical analysis

	KA	AT	UK	KUA
Mean	2.963934	1.927869	0.396721	0.645902
Median	3.000000	2.000000	0.000000	1.000000
Maximum	4.000000	5.000000	1.000000	1.000000
Minimum	2.000000	1.000000	0.000000	0.000000
Std. Dev.	0.203613	1.085813	0.490021	0.479025

This study uses 305 observations (61 companies from 2021-2025). The average number of audit committee members is 2.96 (minimum 2, maximum 4) with a standard deviation of 0.204, indicating the data is very homogeneous; most companies have three members in accordance with POJK Number 55/POJK.04/2015. The average audit tenure is 1.93 years (minimum 1, maximum 5). Out of the total, 121 observations (39.67%) were audited by Big Four KAPs and 184 observations (60.33%) by non-Big Four KAPs. Meanwhile, 197 observations (64.59%) are considered high audit quality and 108 observations (35.41%) are considered low audit quality.

Model analysis testing

Table 3. Hosmer and Lemeshow Test

H-L Statistic	8.2467	Prob. Chi-Sq (8)	0.4097
Andrews Statistic	10.5440	Prob. Chi-Sq (10)	0.3941

Table 4. Overall Model Fit

Prob (LR statistic)	0.008937

The Hosmer and Lemeshow test resulted in a probability value of 0.4097 (> 0.05), so the model fits the observed data. The overall model fit test showed a Prob(LR statistic) value of 0.0089 (< 0.05), which means the model with independent variables is better than the model with just the constant. The multicollinearity test showed correlations between independent variables below 0.90, so no signs of multicollinearity were found.

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Logistic regression analysis

Table 5. Logistic regression analysis

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	7.053112	3.146107	2.241853	0.0250
KA	-2.070843	1.051625	-1.969183	0.0489
AT	-0.210791	0.110272	-1.911556	0.0559
UK	0.330045	0.251619	1.311687	0.1896

The McFadden R-squared value of 0.0292 shows that the three variables only explain 2.92% of the variation in audit quality, while 97.08% is influenced by factors outside the model. The simultaneous test produced an LR statistic of 11.588 (> chi-square table 7.815; p = 0.0089), so the three variables together affect audit quality. Partially, only the audit committee has a significant (negative) effect at α = 5%, while audit tenure and the size of the audit firm don't have a significant impact.

CONCLUSION AND RECOMMENDATIONS

Conclusion

Based on the results of the data analysis, the following conclusions can be drawn:

1. The first hypothesis states that when H1 is accepted, the audit committee has a significant negative impact on audit quality. This means that the audit committee, represented by the number of members, successfully optimizes oversight functions regarding audit quality reporting and external auditors, thereby affecting audit quality.
2. The second hypothesis states that the results of H2 are rejected. Audit tenure does not have a significant effect on audit quality, which shows that the length of the relationship between the auditor and the company does not necessarily improve audit quality. Auditors who have been auditing a company for a long time do have a better understanding of the company's condition, but that does not automatically guarantee an increase in audit quality. Audit quality is also influenced by independence, competence, thoroughness, and the implementation of audit procedures.
3. The last or third hypothesis states that H3 is rejected, meaning the size of the Public Accounting Firm (KAP) does not affect audit quality. This result shows that whether a firm is big or small doesn’t necessarily determine the quality of the audit produced. In other words, companies audited by Big Four KAPs don’t necessarily get better audit quality compared to those audited by Non-Big Four KAPs.

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Research Limitations

1. This study only uses companies in the Consumer Non-Cyclical sector, specifically the Food & Beverage sub-sector, listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 period as the research subject. Therefore, the results of this study may not necessarily be generalized to other company sectors with different characteristics.
2. The study only uses three independent variables, namely the audit committee, audit tenure, and the size of the public accounting firm, to explain audit quality. Meanwhile, there are still other factors that could potentially affect audit quality that were not examined in this study.
3. This study uses secondary data obtained from the company's published financial statements and annual reports. Therefore, the researchers cannot control the possibility of information limitations or errors in the data used.
4. Using Big Four and Non-Big Four accounting firms as a proxy for audit quality still has shortcomings in measuring audit quality.

Recommendations

1. For companies, this research is expected to serve as a reference in efforts to maximize audit quality by improving the quality of financial reporting, internal controls, and selecting auditors who have good competence and understanding of the company's industry characteristics.
2. For auditors, the results of this study are expected to provide input for continuously improving competence, experience, and understanding of the clients' industry being audited, so that the audit process can be carried out more effectively and efficiently.
3. For investors, the results of this study are expected to serve as a consideration in making investment decisions by paying attention to the quality of financial information and the effectiveness of the company's audit committee. Investors are advised not only to look at the size of the audit firm used but also to consider aspects of corporate governance and other financial information as a basis for assessing the company's condition and risks.

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