
Determinants of Audit Quality: Empirical Evidence of Auditor Reputation, Audit Committee, Audit Fee, and Firm Sizes in Indonesian Financial Institutions (2020-2024)

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ABSTRACT

This study looks at how auditor reputation, audit committee involvement, audit fee, and firm size affect audit quality in financial institutions listed on the Indonesia Stock Exchange (IDX) from 2020 to 2024. This study uses a quantitative method with secondary data obtained through the purposive sampling technique, resulting in 185 samples. The findings show that auditor reputation and audit fees do not have a meaningful impact on audit quality. On the other hand, audit committees and larger company sizes are linked to lower audit quality, suggesting that having an audit committee or being a bigger company doesn't automatically mean better audit oversight. These results highlight the importance of improving corporate governance and making sure that the supervisory role is effective to enhance audit quality in the financial industry.

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INTRODUCTION

The company's financial statements that have been checked by auditors are seen as reliable and trustworthy by investors. According to the standard rules, an audit is considered proper from the auditor's perspective when they follow the generally accepted audit guidelines. Quality audits are determined by the auditor's independence, professional excellence, audit considerations, report production, and their mental attitude towards the sustainability of the independence (Laili, 2021).

El Badlaoui et al., (2021) argues that the main goal of an audit is to improve the quality of the audit. Generally recognized auditing standards and the use of qualified, impartial, and experienced auditors are prerequisites for any audit. The goal is to provide reasonable confidence to those using financial statements that they are free from major misrepresentation and are presented in accordance with auditing standards. Many stakeholders, including investors, suppliers, the general public, and even governments, can be negatively affected by audits.

According to the daily news Insider Indonesia, Public Accountant Yansyafrin was subject to administrative sanctions in the form of a registration freeze. This sanction was imposed for violating OJK Regulation (POJK) Number 9 of 2023, namely Article 21



paragraph (1) letters c and e. The decision of the OJK and Dr. Ardinanto, professor of finance from the University of Indonesia, is a reminder of the importance of responsibility and compliance with standards in the field of public accounting. As such, it is clear that strict oversight of the audit process is necessary to maintain public trust. People who use audit services, like shareholders, depend on the quality of audits to make sure financial statements are truthful and not seriously wrong because of fraud or other mistakes. The growing number of financial issues makes people question how reliable audits really are. ([Fauziyyah & Praptiningsih, 2020](#)).

The quality of an audit might be influenced by how well-known and respected the auditor is. Public Accounting Firms, which are used as proxies for auditor reputation, show that good auditors provide audits with more optimal quality. In general, audits conducted by reputable auditors tend to have more optimal quality. Professional skills, dedication to quality standards, and a desire to maintain their reputation are some of the reasons why this happens. According to IAPI, the purpose of the auditor is to give sufficient confidence to the auditor that the audit has been carried out by complying with professional standards and applicable legal rules. Study [Hasanah et al., \(2025\)](#) and [Shella & Danun, \(2023\)](#) Having a good reputation helps the auditor do a better job. However, studies [Ayuni & Handayani, \(2023\)](#) The audit's quality remained the same even though the auditor's reputation varied.

[Edyatami & Sukarmanto, \(2020\)](#) The audit committee is a group that works under the board of commissioners. This committee must have at least one independent commissioner and also include professionals who are not part of the company. Their job is to assist the auditor in maintaining his independence from management. An effective audit committee with the necessary skills is expected to contribute to improving audit quality ([Eriandani & Dewi, 2022](#)). Study [Hartono & Laksito, \(2022\)](#) The audit committee reduced the standard of the audit. It is thought that audit committees can influence the quality of an audit. In contrast to studies [Effendi & Ulhaq, \(2021\)](#) The study found that the audit committee did not have any impact on the quality of the audit.

[Indahsari et al., \(2023\)](#) argue that some Public Accounting Firms in Indonesia have lowered their prices well below those required by the Indonesian Institute of Public Accountants (IAPI) to recruit customers, driven by price competition between auditors. As a result, there is reason to worry that audit quality may decline if auditors use fraudulent means to save money ([Fauziyyah & Praptiningsih, 2020](#)). Study [Nursihab & Ichi, \(2022\)](#) or [Cahyati et al., \(2021\)](#) The audit fee was found to greatly improve the quality of audits. However, studies [Farid & Baradja, \(2022\)](#) *audit fee* has no effect on audit quality.

Large companies usually conduct audits with better quality. This is because large companies are willing to spend more money to ensure high-quality audits. A good audit can help build more trust among the people who own the financial statements, the investors, and the general public, thus having a positive impact on the company's revenue ([Cahyadi, 2022](#)) [Arista et al., \(2023\)](#) That said, total assets is one metric that can be used to classify a business based on its size. Study by [Damayanti, \(2022\)](#) & [Ardhityanto, \(2020\)](#) This shows that when the quality of an audit is high, it can lead to a smaller size for the company. However, it is different from studies [Andini Novriskaputri, \(2022\)](#) They found that the quality of the audit wasn't changed by how big the company was, which went against what they had discovered earlier.

Researchers choose companies in the financial sector that are listed in the BEI as research material during the period of 2020 to 2024. This research was conducted to find out how the reputation of auditors, audit committees, *audit fees*, and company size can improve the quality of audits in financial sector companies. This case study is important to help the quality of professional auditors, auditor independence, assessments used during the audit process, and the preparation of auditor reports to maintain trust for external parties such as potential investors, creditors, the government, and other parties when making

decisions related to the company.

LITERATURE REVIEW

Agency Theory

In 1976, Jensen and Meckling first introduced this concept. Agency theory explains that when someone, called a principal, hires another person, known as an agent, to do tasks for them, they create an agency relationship. The principal then gives the agent the authority to make decisions on their behalf ([Handyastuti et al., 2023](#)). Agency theory, as stated by [Heniwati, \(2022\)](#) highlighting the fact that principals and agents have conflicting interests and there is a knowledge imbalance in these interactions. Agency theory says that when company owners and managers have different interests or when managers know more than owners, it can affect how good an audit is. To fix this, there need to be ways to check and control these issues. Things like the auditor's reputation, the audit committee, the amount of money paid for the audit, and the size of the company help with this. A good reputation can show that the auditor is skilled and not influenced by others, but in real life, this doesn't always work. Audit committees are meant to watch over management, but if they are just going through the motions, they won't help much in keeping audit quality high. The cost of an audit should match the work done, and if it's too high or too low, it might make the auditor less independent. Also, bigger companies have more complicated information, which makes the audit harder and could lower the quality of the audit.

[Prianti & Abbas, \(2022\)](#) argues that in this theory, the quality of audits is influenced by several factors. First, auditors who have a good reputation, such as Public Accounting office that is connected with the *Big Four*, is believed more trustworthy because they have the motivation to maintain a good name and avoid legal problems, so as to improve the quality of supervision. Second, the audit committee works as part of internal management to oversee the company's management and external auditors. The independence of the audit committee is essential for financial statements to remain objective. Third, *audit fee* Higher could indicate that the auditor is spending more time and resources, so that the audit quality may be better. However, audit fee that is too high can make it difficult for auditors to maintain their independence. Finally, large companies typically face more complex agency issues and higher legal risks, so they need more reliable quality audits.

Audit Quality

Audit is the process of looking at and checking evidence on your own, in a fair and professional way, following set standards to make sure the information about how government agencies do their jobs is true, accurate, trustworthy, effective, efficient, and reliable (BPKP RI Regulation Number 1 of 2019, Article (1). [Saifudin et al., \(2022\)](#) The auditor starts by looking for mistakes in the accounting system as part of checking the audit's quality. The auditor has the responsibility to be aware of any errors found in the record. Since they are responsible for financial statements, auditor must provide high-quality audit.

Audits carried out by competent and independent auditors are the main requirements for producing a quality and reliable audit process. The auditor's skill in finding mistakes in financial statements depends a lot on how knowledgeable and skilled they are, and this can be seen through their experience and the area they specialize in ([Effendi & Ulhaq, 2021](#)).

Auditor Reputation

Auditors get a name and reputation because of their work in making financial statements. A qualified public accounting firm usually works with internationally renowned offshore accounting firms. Such offices usually have characteristics, such as quality training, experience at the international level, as well as ways to ensure the quality and

credibility of their academic publications ([Adha et al., 2024](#)).

A person's reputation as an auditor depends on how much the public trusts them, which is based on how well they do their job. Auditors need to keep the public's trust and protect their own name as well as the reputation of their accounting firm by giving opinions that show the real situation of the company ([Suwarno et al., 2020](#)).

Audit Committee

Creating an Audit Committee is a way for a company to follow its rules and meet legal requirements with the regulations issued by the Financial Services Authority, namely Regulation No. 29/POJK.05/2020 which is an amendment to Regulation No. 30/POJK.05/2014 concerning good corporate governance for financing companies, as well as Regulation No. 55/POJK.04/2015 concerning the establishment and work guidelines of the Audit Committee.

The audit committee's ability to get accurate information from management and to keep track of how well the company is doing overall is stated by [Hartono & Laksito, \(2022\)](#). Financial statement analysis is another area where an audit committee can help the board of commissioners. The audit committee also plays a key role in making sure that financial statements are correct and of good quality.

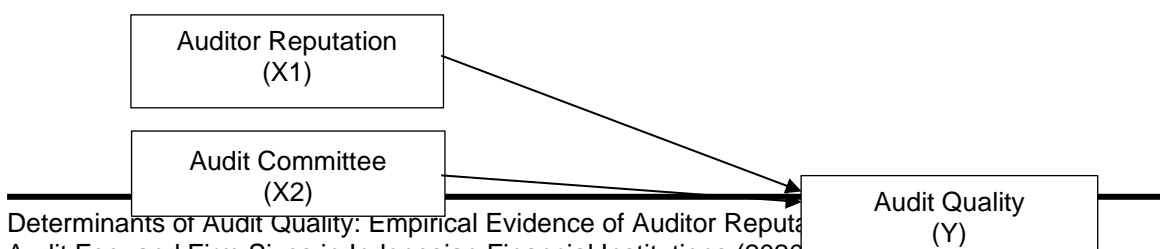
Audit Fee

[Sa'adah & Challen, \(2022\)](#) The audit fee is money that is either given to the auditor or received from the client as payment for the audit services provided. The amount of this fee depends on various factors, including the level of risk involved in the assignment, the complexity of the services, the expertise needed, the cost structure of the accounting firm, and other professional factors.

Firm Sizes

Company size usually refers to how big a company is, and it can be determined in different ways. For example, it can be based on total assets, average assets, stock market value, total sales or revenue, average sales, total profit, or the number of employees. Some people also measure company size by looking at total assets and using the logarithm of that number. Others think of company size as the average sales over a period, like a few years. In this case, the monthly costs for the current and future years are taken away from the sales. If sales are higher than the costs, the company makes more income, though this income is before tax is taken out ([Arista et al., 2023](#)).

The framework of thought is developed based on theories and findings of previous research relevant to the research topic:



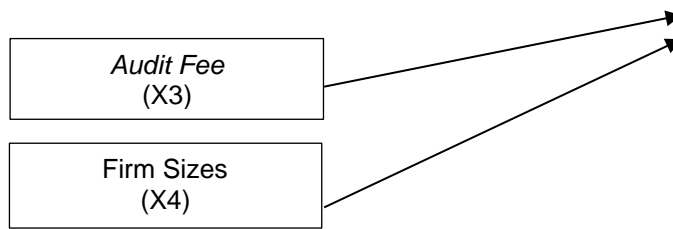


Figure 1. Frame of Mind

Source: Data processed by researchers (2025)

The Influence of Auditor Reputation on Audit Quality

Auditors must maintain their independence every time they conduct an audit for each respectable Public Accounting Office (KAP). Because big audit firms aren't as reliant on their clients financially, their auditors can stay independent and do their job properly, which helps the company keep a good reputation. The reputation of larger audit firms is more prone to audit errors compared to smaller businesses ([Wijaya et al., 2024](#)).

This is supported by a study conducted by [Anggraini et al., \(2022\)](#), [Effendi & Ulhaq, \(2021\)](#), and [Hasanah et al., \(2025\)](#). They found evidence that auditor reliability significantly had a positive effect on audit quality. Here is the first hypothesis to be evaluated based on this statement:

H1 : There is a significant relationship between auditor reputation and audit quality.

The Influence of the Audit Committee on Audit Quality

The audit committee's job is to help the board of commissioners do their job properly. The committee has a minimum of three members, which includes internal and external stakeholders, and is chaired by an impartial commissioner ([Effendi & Ulhaq, 2021](#)).

This is supported by a study conducted by [Hartono & Laksito, \(2022\)](#), [Hieronimus Quido M. Saik, \(2024\)](#), [Cahyati et al., \(2021\)](#) found evidence that the audit committee was degrading the quality of the audit. Here is the second hypothesis that should be tested based on this statement:

H2 : There is a significant relationship between the audit committee and audit quality.

The Effect of Audit Fees on Audit Quality

Acquiring the services of an auditor is a regulated procedure, and it is up to the company's executives to decide whether it is necessary to hire an external auditor and how much money to spend on it ([Lele Biri, 2019](#)).

This is supported by a study conducted by [Sa'adah & Challen, \(2022\)](#), [Nursihab & Ichi, \(2022\)](#), and [Setiawan et al., \(2025\)](#) found evidence that *audit fee* significantly improve audit quality. Here is the third hypothesis that should be tested based on this statement:

H3: There is a significant relationship between audit fees and audit quality.

The Effect of Firm Size on Audit Quality

The high level of operational complexity resulting from a large number of transactions is an indicator of enterprise scale, which then affects the quality of audits ([Indriyani & Hasanah, 2024](#)). When companies pick a Public Accounting Office to check their financial statements, they look at the size of the company because it influences how much money they have to pay the auditors ([Vanessa & Aprilia, 2024](#)).

This is supported by a study conducted by [Damayanti, \(2022\)](#), [Ardhityanto, \(2020\)](#). They found evidence that audit quality declined as the size of the company increased. Here is the fourth hypothesis that should be tested based on this statement:

H4 : There is a significant relationship between company size and audit quality.

METHODS

This study uses quantitative research methods and relies on secondary data from companies in the conventional banking sector that are listed on the Indonesia Stock Exchange (IDX), covering the period from 2020 to 2024. During this period, data was obtained from audited financial statements from banks listed on the IDX. Data was collected using a documentary approach, namely by utilizing secondary sources such as the official website of the Indonesia Stock Exchange (www.idx.co.id) and the websites of related companies. This study uses purposive sampling as the sampling strategy. The data of this study was analyzed using logistic regression and descriptive analysis. In logistic regression research, there are several stages: general model evaluation, data suitability testing with Hosmer and Lemeshow tests, determination value checking with Nagelkerke R-Square, parameter estimation, explanation of results, and hypothesis testing. Persamaan model *logistic regression* :

$$Ln = \frac{P}{1-p} = \alpha + \beta_1 RA - \beta_2 KA - \beta_3 AF - \beta_4 UP + e$$

Table 1 Operational Variables

Variabel	Measuring Instruments	Scale	Source
Auditor Reputation	The nominal scale is used to assess the reputation (KAP) of a public accounting firm, which is a dummy variable. This metric shows whether the Big Four accounting firm audits the business. To determine whether a public accounting firm is part of the Big Four, we give it a value of "1". If not, then it is given a value of "0".	Nominal	(Cahyati et al., 2021).
Audit Committee	Audit Committee = Number of Audit Committee Members	Nominal	(Cahyati et al., 2021).
Audit Fee	AF = Ln (Audit Fee)	Ratio	(Lailatul & Yanthi, 2021).
Firm Sizes	Company Size = Ln (Total Assets)	Ratio	(Maudinnisa, 2022).
Audit Quality	The determinant of these variables is the ROE (Return On Equities) of each company, whether there is a <i>benchmark</i> or not. The <i>benchmark</i> is $\mu - \sigma < ROE < \mu + \sigma$	Nominal	(Darmawan, 2021).

RESULTS AND DISCUSSION

Statistics Descriptive

This study will use the following statistical methods to explain the audit committee variables, audit costs, and company size: minimum, maximum, average, and standard deviations.

According to Table 4.1, which displays the results of descriptive statistical tests, there were 185 samples or observations included in this study. For audit committees, the range of possible grades ranges from 3 to 10. With a standard deviation of 1.296, the audit committee's average is 3.94. The price range for audit fees is 18.92 to 24.24. The standard

deviation of the audit cost is 1.20754 and the average is 21.4336. As for the size of the company, the value range ranges from 14.59 to 30.99. With a standard deviation of 4.72963, the average company size is 20.9857.

Table 2. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Hours of deviation
Audit Committee	185	3	10	3,94	1,296
Audit Fee	185	18,92	24,24	21,4336	1,20754
Firm Sizes	185	14,59	30,99	20,9857	4,72963
Valid N (listwise)	185				

Source: Data processed by researchers (2025)

Because auditor reputation and audit quality were measured using a dummy variable approach, descriptive statistics for both variables were provided using category frequency.

Table 3. Reputasi Auditor

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	120	64,9	64,9	64,9
1	65	35,1	35,1	100,0
Total	185	100,0	100,0	

Source: Data processed by researchers (2025)

In table 4.2, it can be seen that there are 65 samples that fall into category 1 (KAP is affiliated with *Big four*), which is 35.1%, while the remaining 120 samples are in category 0 (KAP is not affiliated with *Big Four*) with a percentage of 64.9%.

Table 4. Audit Quality

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	86	46,5	46,5	46,5
1	99	53,5	53,5	100,0
Total	185	100,0	100,0	

Source: Data processed by researchers (2025)

Based on table 4.3, there were 185 observational samples. Of these, 86 samples were categorized as 0, indicating poor audit quality, or about 46.5%. The rest, namely 99 samples, were categorized 1 which showed good audit quality or around 53.5%.

Overall Model Fit Test

Table 5 Overall Model Fit Test Results

Iteration	-2 Log likelihood	Coefficients Constant
Step 0	1	239,878
	2	239,863
	3	239,863

Source: Data processed by researchers (2025)

Table 6 Overall Model Fit Test Results

Iteration	-2 Log likelihood	Constant	X1	X2	X3	X4
Step 1	1	189,372	7,440	-0,010	-0,454	-0,119
	2	182,903	10,447	0,016	-0,733	-0,233

3	182,464	11,612	0,035	-0,841	-0,189	-0,248
4	182,461	11,732	0,037	-0,852	-0,192	-0,249
5	182,461	11,733	0,037	-0,852	-0,192	-0,249
6	182,461	11,733	0,037	-0,852	-0,192	-0,249

Source: Data processed by researchers (2025)

The initial LogLikelihood value of -2 of Block 1 is 239.878 and the value of the final LogLikelihood of -2 is 189.372, as shown in Table 4.4. By changing these numbers, we get a result of 50,506 (239,878 - 189,372). Thus, the zero hypothesis is now accepted, since the proposed model is consistent with the observed data, due to this modification.

Regression Model Feasibility Test (*Hosmer and Lemeshow’s Goodness of Fit Test*)

Table 7 Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	14,671	8	0,066

Source: Data processed by researchers (2025)

The Hosmer and Lemeshow Goodness of Fit test yielded a value of 14.671 and a probability of significance of 0.066, as shown in Table 4.6. The model fits the data well and can predict the research variables because this value is more than 0.05. As a result, further analysis can be performed using this model.

Determination Coefficient Test (*Nagelkerke R Square Value*)

Table 8 Nagelkerke R Square Test Results

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	182,461a	0,267	0,367

Source: Data processed by researchers (2025)

The R-Square value of Nagelkerke is 0.367 determined using the data in Table 4.7. Based on this data, it is clear that audit quality is not fully explained by auditor reputation, audit costs, and company size alone (36.7%). Other factors, which are not included here, explain the remaining 63.3%.

Parameter Estimation and Interpretation

Based on table 4.8, the following logistic regression model equations can be made:

$$AQ = 11.733 + 0.037 RA - 0.852 KA - 0.192 AF - 0.249 UP + e$$

Table 9 Regression Coefficient Test Results

Step		B	S.E.	Forest	df	Sig.	Exp(B)
Step 1a	Auditor Reputation	0,037	0,409	0,008	1	0,927	1,038
	Audit Committee	-0,852	0,220	14,972	1	0,000	0,427

<i>Audit Fee</i>	-0,192	0,192	1,002	1	0,317	0,825
<i>Firm Sizes</i>	-0,249	0,048	27,363	1	0,000	0,780
Constant	11,733	4,321	7,374	1	0,007	124619,920

Source: Data processed by researchers (2025)

Results of Testing and Hypothesis Discussion

The Influence of Auditor Reputation on Audit Quality

The first hypothesis states that there is a significant relationship between auditor reputation and audit quality, **Rejected**. Table 4.8 shows that the auditor's reputation is significant by $0.927 \beta_1$ (auditor reputation) of 0.037. Because the significant value is $0.927 > 0.05$ and the value of the coefficient in the positive direction, H_0 accepted and H_a rejected. These results indicate that an auditor's reputation does not affect the level of audit quality. This suggests that having a good reputation does not guarantee a high-quality audit. The findings from this study differ from those of previous research by [Anggraini et al., \(2022\)](#), [Effendi & Ulhaq, \(2021\)](#), and [Hasanah et al., \(2025\)](#) who find empirical evidence that auditor reputation has a positive effect on audit quality.

The results of this study are in line with [Ayuni & Handayani, \(2023\)](#) that the quality of the audit is not affected by the auditor's reputation. This means that the optimal audit quality is not always guaranteed to come from the Public Accountant's Office (KAP) which is connected in the *Big Four*. Both auditors who work at KAP *Big Four* and those who do not, A trustworthy KAP can still produce work of the same quality when it comes to keeping public trust. However, even a reputable KAP might make errors or fail to follow rules when checking a company's financial statements, which can lead to the audit not meeting the required standards

The Influence of the Audit Committee on Audit Quality

The second hypothesis states that there is a significant relationship between the audit committee and audit quality, **accepted**. Table 4.8 shows that the significance of the audit committee is $0.000 \beta_2$ (Audit Committee) of -0.857. Because the significant value is $0.000 < 0.05$ and the value of the coefficient in the negative direction then H_0 rejected and H_a accepted. These results show that audit committees have a high influence on obtaining low audit quality. The results of this study are in line with the results of research that has been conducted by [Hartono & Laksito, \(2022\)](#), [Hieronimus Quido M. Saik, \(2024\)](#), [Cahyati et al., \(2021\)](#) who found empirical evidence that the Audit Committee had a negative effect on Audit Quality. The audit committee does not affect the quality of the audits provided. This shows that the audit committee does not encourage auditors to provide high-quality audit services to clients. The problem is that the audit committee isn't doing its job well when it comes to watching over the external auditors. The committee mainly does what's needed to follow the rules from the Financial Services Authority. Also, the audit committee sometimes acts like part of the board of directors, which creates a situation where there's a conflict of interest. Meanwhile, the study's findings show a pattern of decline. This suggests that if the audit committee is very strict in checking the auditors' work, the overall quality of the audit might actually go down. This is most likely due to the fact that strict supervision makes auditors feel less free in carrying out their duties. Because auditors feel that clients do not believe in their abilities, they will work under pressure, so the quality of the audit decreases.

This is because having an audit committee in the company is only meant to follow the rules set by the OJK, which means it doesn't really help the audit committee do a good job of keeping the financial statements accurate and high quality. ([Cahyati et al., 2021](#)).

The Effect of Audit Fees on Audit Quality

The third hypothesis states that there is a significant relationship between audit fees and audit quality, **rejected**. Table 4.8 shows that significant *audit fee* 0.317β value₃ (*audit*

fee) by -0.192. Because the significant value is $0.317 < 0.05$ and the value of the coefficient in the negative direction, H_0 accepted and H_a rejected. These results show that *audit fee* has no influence on obtaining optimal audit quality. The results in this study are not in line with the results of the research that has been carried out by [Sa'adah & Challen, \(2022\)](#), [Nursihab & Ichi, \(2022\)](#), and [Setiawan et al., \(2025\)](#) who find empirical evidence *Audit Fee* has a positive and significant effect on Audit Quality.

The results of this study are in line with [Farid & Baradja, \(2022\)](#) who finds *audit fee* has no effect on audit quality. *Audit fee* It is measured based on the amount of payment received by the Public Accounting Firm for the audit services they provide. This means that the amount of costs provided by the company does not affect the quality of the audits produced. Thus, the amount of costs incurred by the company to pay for audit services cannot be used as a measure of whether the audit results are of quality or not. The quality of the audit can actually be seen from the attitude of the auditor whether they are professional and independent or not, not from the amount of audit costs provided by the company.

The Effect of Firm Sizes on Audit Quality

The fourth hypothesis states that there is a significant relationship between company size and audit quality, **accepted**. Table 4.8 shows that the significant size of the company is 0.000 β value₄ (company size) of -0.249. Because the significant value is $0.000 < 0.05$ and the value of the coefficient in the negative direction then H_0 rejected and H_a accepted. These results show that the size of the company has a high influence on obtaining optimal audit quality. These study results match what other research has found by [Damayanti, \(2022\)](#) & [Ardhityanto, \(2020\)](#) who find empirical evidence that company size has a negative effect on audit quality. The size of the company has a negative effect because large companies that choose a reputable Public Accounting Office (KAP) tend to have a higher risk, so it is usually avoided by auditors.

CONCLUSION

The auditor's reputation does not influence the quality of the audit. Therefore, the audit's quality remains unchanged regardless of the auditor's reputation. The quality of the audit suffers because of the audit committee. This happens because the audit committee in the company is only there to follow the rules set by the OJK. This shows that the audit committee does not encourage auditors to provide high-quality audit services to clients. The quality of the audit remains the same regardless of how much the audit fee is. This indicates that the fee does not have a major impact on the quality of the audit. The quality of audits tends to get worse as the company becomes larger. This means that as a company grows bigger, the quality of its external audits usually goes down.

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