
The Effect of Firm Size, Audit Committee, Auditor Reputation, and Leverage on Audit Quality of Manufacturing Companies Listed on the Indonesia Stock Exchange (BEI) for 2019-2023 Period

Agnes Dui Intan S¹, Grace Marlina Siahaan¹, Sisilia Mona Bresipa Br Nadeak¹, Ayang Pratama², Yeti Meliany Lubis³

Universitas Prima Indonesia, Indonesia¹, PUI Finance Universitas Prima Indonesia, Indonesia², Universitas Sumatera Utara, Indonesia³

*Corresponding Email : agnesduiintan12@gmail.com

ABSTRACT

Companies listed on the Indonesia Stock Exchange are required to ensure transparency in their financial statements to gain public trust. In financial statements, audit quality is a critical factor in ensuring this transparency. High quality driven by various supporting factors such as firm size, audit committee, auditor reputation, and leverage. Consequently, this study investigates the impact of firm size, audit committee, auditor reputation, and leverage on audit quality among manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. Utilizing a purposive sampling method, the study selected 60 companies based on specific criteria; consistently listed on the IDX, availability of comprehensive data for all independent variables, and no delisting throughout the observation period. This resulted in a total of 300 firm-year observations analyzed by multiple linear regression. The empirical results demonstrate that firm size, audit committee, auditor reputation, and leverage simultaneously exert a significant influence on audit quality. Furthermore, partial analysis reveals that while firm size, audit committee, and auditor reputation significantly affected audit quality, leverage did not have a statistically significant impact.

ARTICLE INFO

Article history:

Submitted: 25 March 2026

Revised: 24 April 2026

Accepted: 25 April 2026

Published: 30 April 2026

Keyword:

Audit Committee,
Audit Quality,
Auditor Reputation,
Firm Size,
Leverage.

To cite this article (APA Style):

Intan S, A. D., Siahaan, G. M., Nadeak, S. M. B. B., Pratama, A., & Lubis, Y. M. (2026). The Effect of Firm Size, Audit Committee, Auditor Reputation, and Leverage on Audit Quality of Manufacturing Companies Listed on the Indonesia Stock Exchange (BEI) for 2019-2023 Period. *JASa : Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi*. Vol 10 (1), p.127-136. <https://doi.org/10.36555/jasa.v10i1.3011>

INTRODUCTION

As a key institution in Indonesia's financial system, the Indonesia Stock Exchange plays a role in promoting transparency through the publication of companies' financial reports. Transparency and accuracy in financial reporting form the foundation for building trust. Therefore, optimal corporate performance is supported by high-quality audits. However, audit failures in detecting irregularities still occur today. For example, in 2022, PT. Indofarma was found to have caused a loss to the state of Rp. 371.8 billion, which was only uncovered through an investigative audit by the State Audit Agency (BPK), despite having previously received an unqualified opinion. A similar case occurred at Efishery, which manipulated its financial statements to attract investors, even though it had been audited by PwC and Grant Thornton (www.cnbcindonesia.com). This phenomenon raises doubts about the effectiveness and credibility of the audit process in Indonesia.

Several previous studies have examined various variables that influence audit quality. For instance, [Wijaya et al. \(2024\)](#) found that while auditor reputation and audit committees significantly impact audit quality, audit tenure and rotation do not. Conversely,



[Mawarini and Triani \(2025\)](#) demonstrated that client firm size has a positive effect on audit quality, whereas leverage and audit committees were found to be non-significant in their study. Adding to this complexity, [Anam et al. \(2022\)](#) revealed that while firm size and audit rotation contribute to audit quality, leverage remains an insignificant factor. Finally, [Akbar and Hermi \(2024\)](#) highlighted a significant relationship between firm size and the integrity of financial statements on audit quality.

Firm size is believed to influence audit quality because larger firms tend to have better internal control systems and are subject to closer scrutiny by the public and regulators, thereby promoting higher-quality audits. Large firms have more experienced management and better internal control systems compared to smaller firms or relatively new firms; therefore, large firms produce higher-quality audits than small firms ([Wijaya et al., 2024](#)).

Audit committees play a crucial role in overseeing the financial reporting process, so their existence and effectiveness can enhance audit quality. ([Tahilia et al., 2022](#)) explain that the audit committee is accountable to the board of commissioners and assists the board in overseeing both internal and external audits. Meanwhile, the Indonesian Audit Committee Association ([Badan Pengawas Pasar Modal dan Lembaga Keuangan, 2012](#)) states that the audit committee is formed by the board of commissioners to oversee the implementation of corporate governance within the company.

Auditor reputation is also considered influential because auditors with a strong reputation typically adhere to strict professional standards and strive to maintain their credibility. Auditors with experience and a high level of trust are more likely to produce high-quality audits at Big 4 firms. This audit quality is not influenced by the auditor's reputation. This indicates that firms affiliated with Big 4 firms do not always provide high-quality audits ([Andriani & Nursiam, 2017](#)).

Meanwhile, leverage is expected to be associated with audit quality because companies with high debt levels tend to face stricter oversight, compelling auditors to exercise greater diligence. A company's leverage describes its ability to pay liabilities using its assets. High leverage reflects the company's financial health, prompting creditors to impose stricter requirements ([Abigail & Tampubolon, 2024](#)).

This study aims to bridge the critical research gaps arising from the persistent discrepancy between expected audit quality and actual outcomes, alongside the inconsistent findings in previous literature regarding the determinants of audit integrity. By focusing specifically on manufacturing companies listed on Indonesia Stock Exchange (IDX) for the 2019-2023 period, this research addresses a sector that uniquely susceptible to high operational complexity and significant inventory valuation risks, which were further intensified by the global economic volatility of the COVID-19 pandemic.

This timeframe is crucial as it captures how financial pressure during and after the crisis influenced audit risk and quality within a sector that serves as the backbone of the Indonesian economy. Through an in depth analysis of firm size, audit committees, auditor reputation and leverage, this study seeks to clarify how these variables interact in a high stakes industrial context, ultimately providing comprehensive insights for auditors, regulators and stakeholders to enhance financial standards in Indonesia.

The Effect of Firm Size on Audit Quality

Firm size is measured by total assets, revenue, or the number of employees. The larger the firm, the higher the expectations regarding audit quality ([Wijaya et al., 2024](#)). Large-scale companies generally have more established internal control systems and are subject to closer scrutiny by the public and regulators. Theoretically, large firms have more resources to facilitate a comprehensive audit process, reducing the likelihood of undetected material errors. Therefore, larger companies are expected to be associated with higher audit quality.

H1: Firm size influences audit quality in manufacturing companies listed on the Indonesia Stock Exchange during the 2019–2023 period.

The Effect of Audit Committee on Audit Quality

Conducted by [\(Akbar & Hermi, 2024\)](#) indicates that the presence of an audit committee can improve audit quality. The audit committee acts as a bridge between the external auditor and the board of commissioners. An effective and independent audit committee (measured by the number of members and frequency of meetings) ensures that the financial reporting process is strictly monitored. This oversight encourages auditors to maintain high professional standards, thereby enhancing the overall quality of the audit.

H2: The Audit Committee influences audit quality in manufacturing companies listed on the Indonesia Stock Exchange during the 2019–2023 period.

The Effect of Auditor Reputation on Audit Quality

High-reputation audit firms tend to be more independent and professional because they have lower economic dependence on clients [\(Darwis & Muhammad, 2022\)](#). Auditors affiliated with the Big Four accounting firms are perceived to possess higher quality standards, superior training, and more robust methodologies compared to smaller firms. They also have a significant incentive to protect their brand reputation from being tarnished by scandals. Consequently, they are more likely to exercise higher professional skepticism and produce more credible audit opinions.

H3: Auditor reputation influences audit quality in manufacturing companies listed on the Indonesia Stock Exchange during the 2019–2023 period.

The Effect of Leverage on Audit Quality

According to [\(Abigail & Tampubolon, 2024\)](#), high leverage tends to have a negative impact on audit quality because companies focus more on profitable projects. High debt levels often increase agency risks. Companies with high leverage may face intense pressure from creditors to demonstrate strong financial performance, which might tempt management to engage in "creative accounting." In response, auditors typically increase their diligence and expand audit procedures to mitigate the risk of fraud, which indirectly impacts the depth and quality of the audit.

H4: Leverage influences audit quality in manufacturing companies listed on the Indonesia Stock Exchange during the 2019–2023 period.

The Effect of Firm Size, Audit Committee, Auditor Reputation, and Leverage on Audit Quality

[\(Firdaus & Sopian, 2021\)](#) note that larger firms have better internal control systems. [\(Lailatul & Yanthi, 2021\)](#), the frequency of meetings and the size of the audit committee can improve audit quality. [\(Mauliana & Laksito, 2021\)](#), the reputation of the public accounting firm has a positive impact on improving audit quality. Furthermore, [\(Firdaus & Sopian, 2021\)](#), leverage does not have a significant effect on audit quality. Simultaneously, the scale of the company, the effectiveness of internal oversight, the professional credibility of the auditor and the financial risk structure create a collective environment that determines the reliability of financial statements.

H5: Firm size, the audit committee, auditor reputation, and leverage partially influence audit quality in manufacturing firms listed on the Indonesia Stock Exchange during the 2019–2023 period.

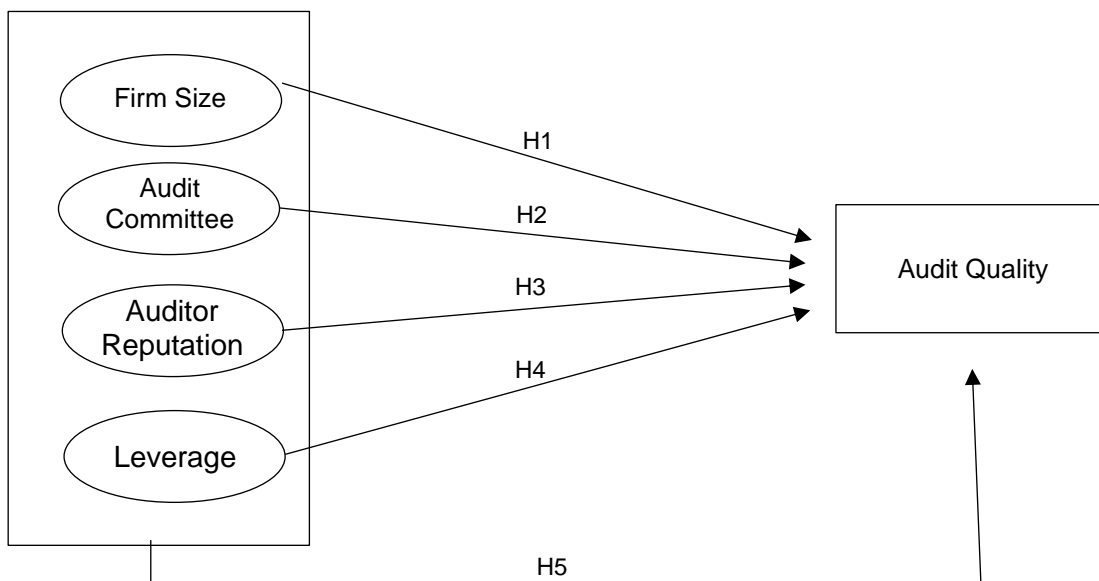


Figure 1. Conceptual Framework
 Source: Data processed (2025)

METHODS

The research method employed was a quantitative approach using purposive sampling, which involved several criteria for selecting the sample, namely; manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period, companies with complete data regarding Firm Size, Audit Committee, Auditor Reputation, and Leverage for the 2019–2023 period, companies that were not delisted or suspended during the 2019–2023 period. The data were obtained from annual reports published on the official website of the Indonesia Stock Exchange for 2019-2023.

The study evaluates Firm Size (X1) as a reflection of the company’s overall scale, which is technically captured through the (Ln(Total Assets)); Audit Committee (X2) variable represents the oversight function responsible for internal controls and measured specifically by the number of committee members; Auditor Reputation (X3) variable focuses on the public’s trust in the auditor’s name and measured using a nominal dummy variable, where a value of 1 is assigned if the firm is affiliated with a Big 4 accounting firm, a value of 0 is assigned if there is no such affiliation; Leverage (X4) variable describes the extent to which a company’s assets are financed through debt and quantified by the Debt to Equity Ratio (DER). Lastly, Audit Quality (Y) as the dependent variabel is measured through the audit fee.

To test the research hypotheses, the data are analyzed using Multiple Linear Regression. The regression model is formulated as follows:

$$Y = \alpha + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + \beta_4 x_4 + e$$

This analysis includes conducting classical assumption tests specifically the normality, multicollinearity, heteroscedasticity tests to ensure the model's validity. The study utilizes the t-test for partial hypothesis testing and the F-test to determine the simultaneous effects of the independent variables. Furthermore, the coefficient of determination (R²) is assessed to measure the model's overall explanatory power in describing the dynamics and interactions among variables during the study period.

Table 1. Sample

No	Sample Criteria	Amount
1	Manufacturing companies listed on the IDX For the 2019-2023 period	100
2	Companies that have complete data regarding firm size, audit committee, auditor reputation, leverage during the 2019-2023 period	75
3	Not experiencing delisting/suspension during for the 2019-2023 period	60
Total entire sample		60 x 5

Sample Criteria by Data (2019-2023)

Based on the table above, 300 sample data points were initially collected. However, after further data examination, 50 data points were indentified as outliers and subsequently removed, resulting in a final sample size of 250.

RESULTS AND DISCUSSION

Descriptive Statistics

Table 2. Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Firm Size	250	14	47	22.21	6.364
Audit Committee	250	1	3	2.95	.240
Leverage	250	.02	.67	.4251	.22016
Audit Quality	250	15	33	20.26	2.347
Valid N (Listwise)	250				

Source: Data processed (2025)

Table 3. of Frequency Distribution Auditor Reputation

	Category	N	Percentage (%)
Auditor Reputation	Big four (1)	55	21,6
	Non Big Four (0)	195	78,4
N		250	100

Source: Data processed (2025)

Based on the descriptive data analysis, the firm size variable recorded a range of values from 14 to 47, with a mean of 22.21 and a standard deviation of 6.364. The audit committee variable had a minimum value of 1 and a maximum value of 3, with a mean of 2.95 and a standard deviation of 0.240. The auditor reputation variable indicates that 21,6% of the companies utilized Big four auditing services, while the remaining 78,4% utilized non-Big four services. The leverage variable had a minimum value of 0.02 and a maximum value of 0.87, with a mean of 0.4251 and a standard deviation of 0.22016. The audit quality variable has a minimum value of 15 and a maximum value of 33, with a mean of 20.26 and a standard deviation of 2.347.

Normality Test, Multicollinearity, Heteroscedasticity

Table 4. Normality, Multicollinearity, Heteroscedasticity Test

Test	Results	Information
Normality	Sig 0.74	Normal
Multicollinearity	Firm Size; VIF 1.100, Tolerance .909	No Multicollinearity
	Audit Committee; VIF 1.026, Tolerance .975	No Multicollinearity
	Auditor Reputation; VIF 1.107, Tolerance .903	No Multicollinearity
	Leverage; VIF1.020, Tolerance .981	No Multicollinearity
Heteroscedasticity	Firm Size; sig. 0.207	No Heteroscedasticity

Audit Committee; sig. 0.143	No Heteroscedasticity
Auditor Reputation; sig. 0.159	No Heteroscedasticity
Leverage; sig. 0.115	No Heteroscedasticity

Source: Data processed (2025)

The results of the classical assumption tests demonstrate that the regression model meets all necessary criteria for valid statistical inference. The Kolmogorov-Smirnov normality test yielded a significance value of 0.074, which is greater than 0.05 and indicates that the data is normally distributed. Regarding multicollinearity, all independent variables exhibit Variance Inflation Factor (VIF) values below 10 and Tolerance values above 0.10, confirming that no multicollinearity exists within the model. The Glejser test for heteroscedasticity further shows that the significance values for each variable exceed the 0.05 threshold, proving that the model is free from heteroscedasticity issues.

Coefficient Of Determination

Table 5. Coefficient Of Determination

Model	R	R Square	Adjusted R square	Std. Error of the Estimate
	.633 ^a	.401	.390	1.834

Predictors: (Constant), Firm Size, Audit Committee, Auditor Reputation, Leverage

Dependent variable: Audit Quality

Source: Data processed (2025)

From the table above, it can be seen that the R² value is 0.401. This indicates that the variables firm size (x1), audit committee (x2), auditor reputation (x3), and leverage (x4) contribute 40% to the audit quality variable (y), while the remaining 60% comes from other variables.

F-test Results

Table 6. F-test Results

Model	Sum of Squares	Df	Mean square	f	Sig.
Regression	58.116	4	14.529	2.633	0.35 ^b
Residual	1313.500	245	5.361		
Total	1371.616	249			

Source: Data processed (2025)

Based on the table above, a significance value of 0.035 was obtained. This result meets the F-test criterion (< 0.05). Thus, this proves that the variables of firm size (X1), audit committee (X2), auditor reputation (X3), and leverage (X4) collectively have a significant effect on audit quality (Y).

t-test Result

Table 7. t-test Results

Model	B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
(Constant)	19.265	2.024		9.517	.000

Firm Size	.059	.025	.024	2.360	.021
Audit Committee	1.334	.629	.014	2.121	.037
Auditor Reputation	.798	.380	.116	2.100	.039
Leverage	.587	.683	.055	.859	.391

Dependent Variable: Audit Quality

Source: Data processed (2025)

Based on the table above, it can be concluded that:

Hypothesis 1 indicates that variable X1 has a significant value of $0.021 < 0.05$, meaning that the firm size variable (X1) has a significant effect on the audit quality variable (Y). This proves that the larger the company, the higher the audit quality.

Hypothesis 2 indicates that variable X2 has a significant value of $0.037 < 0.05$, meaning that the audit committee variable (X2) has a significant effect on the audit quality variable (Y). This proves that the consistency in the performance of the number of members on the audit committee can improve audit quality.

Hypothesis 3 indicates that variable X3 has a significant value of $0.039 < 0.05$, meaning the auditor reputation variable (X3) has a significant effect on audit quality (Y). This proves that the higher the auditor's reputation, the greater the improvement in audit quality.

Hypothesis 4 indicates that variable X4 has a significant value of $0.391 > 0.05$, meaning that the leverage variable (X4) does not have a significant effect on the audit quality variable (Y). This proves that the amount of a company's debt does not influence an improvement in audit quality.

The regression model is formulated as follows:

$$Y = 19.265 + 0.059x_1 + 1.334x_2 + 0.798x_3 + 0.587x_4 + e$$

Discussion

The Effect of Firm Size on Audit Quality

Based on the t-test results, the firm size variable was proxied by the Natural Logarithm (Ln) of Total Assets and yielded a significant value of $0.021 < 0.05$. This indicates that firm size significantly influences audit quality. This suggest that as a company grows in complexity and scale, the demand for high quality financial reporting increases proportionally.

From an Agency Theory standpoint, larger corporations face higher agency costs due to the wider gap between ownership (stakeholders) and control (management) ([Serly & Zulvia, 2019](#)). In such environments, managers may be more inclined to engage in information asymmetry to protect their interests. Consequently, larger firms engage superior audit services as a "bonding mechanism" to reduce these cost and provide credible assurance to a vast pool of external investors. These findings corroborate the work of ([Mawarini & Triani, 2025](#)) and ([Anam et al., 2022](#)), reinforcing the notion that firm size acts as a primary driver for rigorous external monitoring.

The Effect of the Audit Committee on Audit Quality

Based on the results of the t-test, audit committee was proxied by the number of members, and a significance value of $0.037 < 0.05$ was obtained, indicating that the audit committee has a significant effect on audit quality. While previous research by Mawarni and Triani (2025) suggested that audit committees are often a mere "formality", our results align with [Wijaya et al. \(2024\)](#), suggesting that a larger committee allows for better task specialization.

The depth of this findings lies in the "resource based view" a lager committee provides a broader range of financial expertise and oversight hours, which directly enhances the internal control environment. However, the contradiction in previous literature highlights a

critical nuance: size only matters if it translates into activity. For the audit committee to effectively improve audit quality, it must move beyond legal compliance and actively challenge management's accounting estimates and the auditor's findings.

The Effect of Auditor Reputation on Audit Quality

Based on the results of the t-test, in which auditor reputation was compared between Big 4 and non-Big 4 public accounting firms using dummy variables 1 and 0, a significant value of $0.039 < 0.05$ was obtained, indicating that auditor reputation significantly influences audit quality. These results are consistent with a study ([Wijaya et al., 2024](#)) showing that auditor reputation plays a crucial role in audit quality.

From a behavioral perspective, the Big four accounting firms operate under a different risk reward calculus than smaller firms. This is often referred to as "reputational capital". Because these firms have spent decades building a global brand, the cost of an audit failure legal fees, loss of clients, and brand erosion, far outweighs the audit fee of any single engagement. This creates a powerful, self-regulating incentive, the Big four are not just service providers, they are gatekeepers of credibility.

The Effect of Leverage on Audit Quality

Based on the results of the t-test, leverage was proxied by the Debt-to-Equity Ratio (DER), and a significant value of $0.391 > 0.05$ was obtained, indicating that leverage does not have a significant effect on audit quality. This aligns with the results of studies by ([Mawarini & Triani, 2025](#)) and ([Anam et al., 2022](#)), suggesting that the level of a company's liabilities does not necessarily dictate the quality of audit.

This result implies that in the sampled firms, debt might already be governed by restrictive covenants or direct monitoring by banks, making the external audit quality less sensitive to changes in leverage. It suggests that auditors do not necessarily perceive high leverage firms as "high risk" in a way that fundamentally changes the audit outcome, or perhaps that management does not use audit quality as a tool to appease creditors in this specific market context.

The Effects of Firm Size, Audit Committee, Auditor Reputation, and Leverage on Audit Quality

Based on the results of the F-test, a significance value of $0.035 < 0.05$ was obtained, proving that firm size (X1), audit committee (X2), auditor reputation (X3), and leverage (X4) collectively have a significant effect on audit quality. These results are further supported by a coefficient of determination (R^2) of 0.40, indicating that the independent variables account for 40% of the variation in the dependent variable. Thus, a combination of internal company characteristics and the selection of a reputable external auditor is necessary to achieve high audit quality.

The combined model highlights that audit quality is a product of "checks and balances". While auditor reputation provides the external technical competence, the audit committee serves as the internal bridge that ensures the auditor has the necessary access and independence to perform effectively. When a large firm is paired with a Big four and functional audit committee, the "monitoring density" increases. This synergy creates an environment where material misstatements are significantly more likely to be detected and corrected, compared to if these factors acted in isolation.

CONCLUSION

The research identifies three primary factors that actively enhance the quality of a company's audit. First, firm size plays a crucial role as an organization grows, it typically has more resources and complex structures that contribute to more rigorous audit standards. Similarly, the audit committee serves as a vital internal mechanism for quality

control. The presence and activity of this committee are directly linked to better audit outcomes. Furthermore, auditor reputation specifically whether an auditor is affiliated with a "Big 4" firm remains a strong predictor of high-quality results, in contrast, leverage appears to have no meaningful impact on audit quality in this context. Whether a company's debt levels rise or fall, the quality of the audit remains largely unaffected.

When viewed collectively, the combination of firm size, audit committee effectiveness, auditor reputation, and leverage has a significant integrated effect on audit quality. Essentially, while leverage alone may not move the needle, the synergy of organizational scale, strong internal oversight, and elite external partnerships creates a robust environment for high-standard auditing.

The implications of these findings are multifaceted. For the general public, this research provides a clearer lens through which to view corporate transparency and accountability, enabling more informed decision making. In an academic context, specifically for campus, these results enrich the existing body of accounting literature and support the development of more robust teaching materials. Finally, for practitioners and researchers, this study serves as a practical application of auditing theory, sharpening analytical capabilities and fostering a more critical response to evolving issues in the accounting profession.

Based on the research results, the coefficient of determination (R^2) is 0.40, meaning that stakeholders and regulators should prioritize the quality of internal oversight and auditor selection over capital structure when assessing financial credibility. However, this study is limited by its 40% explanatory power, leaving 60% of the influence to other variables. Future research is encouraged to incorporate additional factors such as audit tenure, audit rotation, audit fees, and professional skepticism to provide a more comprehensive understanding of the determinants of audit quality, based on an economic journal source compiled by ([Arif & Lastanti, 2022](#)) titled the effect of audit tenure, audit rotation, audit fee, and auditor specialization on audit quality with the audit committee as a moderating variable

REFERENCES

- Abigail, I. T., & Tampubolon, L. D. (2024). Pengaruh Ukuran Perusahaan Dan Leverage Terhadap Kualitas Audit Dengan Professional Fee Audit Sebagai Variabel Intervening Pada Perusahaan Food And Beverages Yang Terdaftar Di Bursa Efek Indonesia. *Akuntoteknologi : Jurnal Ilmiah Akuntansi Dan Teknologi*, 16(2), 44–45.
- Akbar, R., & Hermi. (2024). Pengaruh Ukuran Perusahaan, Komite Audit, Dan Integritas Laporan Keuangan Terhadap Kualitas Audit Pada Perusahaan Sub Sektor Makanan Dan Minuman Yang Terdaftar Di BEI. *Jurnal Ekonomi, Akuntansi Dan Manajemen*, 3(1), 415–434.
- Andriani, N., & Nursiam. (2017). Pengaruh fee audit, audit tenure, rotasi audit dan reputasi auditor terhadap kualitas audit (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2015). *Jurnal Riset Mahasiswa Akuntansi*, 3(1), 112–124.
- Anam, K., Sunardi, & Darmayanti. (2022). Pengaruh Ukuran Perusahaan, Rotasi Auditor Dan Leverage Terhadap Kualitas Audit. *SINTAMA: Jurnal Sistem Informasi, Akuntansi Dan Manajemen*, 2(3), 270–281. <https://adaindonesia.or.id/journal/index.php/sintamai>
- Arif, M. F., & Lastanti, H. S. (2022). Pengaruh Corporate Social Responsibility dan Likuiditas Terhadap Kinerja Keuangan Perusahaan yang Memperoleh Sustainability Reporting Award (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di ASRRAT dan SRA Tahun 2015-2020). *Journal Unimma*. <https://journal.unimma.ac.id>
- Badan Pengawas Pasar Modal dan Lembaga Keuangan. (2012). *Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit*.

-
- Darwis, M. A., & Muhammad, E. (2022). Pengaruh audit tenure, rotasi audit dan reputasi kantor akuntan publik (kap) terhadap kualitas audit (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015 – 2019). *Jurnal Ekonomi SYariah Pelita Bangsa*, 07(02), 117–124.
- Firdaus, I. N. A., & Sopian, D. (2021). Kualitas Audit Berdasarkan Audit Tenure dan Ukuran Perusahaan Klien (Studi pada Perusahaan Manufaktur Sub Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019). *JSMA (Jurnal Sains Manajemen & Akuntansi)*, 13(1). <https://ejournal.areai.or.id/index.php/JIEAP/article/view/870>
- Lailatul, U., & Yanthi, M. D. (2021). Pengaruh Fee Audit, Komite Audit, Rotasi Audit Terhadap Kualitas Audit. *Jurnal Akuntansi Unesa*, 10(1), 1–11.
- Mauliana, E., & Laksito, H. (2021). Pengaruh Fee Audit, Audit Tenure, Rotasi Audit Dan Reputasi Auditor Terhadap Kualitas Audit (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI tahun 2017-2019). *Diponegoro Journal of Accounting*, 10(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Mawarini, D. H., & Triani, N. N. A. (2025). Pengaruh Rotasi Audit, Leverage, Ukuran Perusahaan Klien, Komite Audit dan Fee Audit terhadap Kualitas Audit. *Jurnal Riset Akuntansi*, 3(1), 263–281. <https://doi.org/10.54066/jura-itb.v3i1.2949>
- Serly, V., & Zulvia, Y. (2019). *Corporate Governance and Ownership Structure: It's Implication on Agency Cost (A Study in Indonesia Manufacturing Company)*. 97, 29–39. <https://doi.org/10.2991/piceeba-19.2019.4>
- Tahilia, A. M., Sulistyowati, & Wasif, S. K. (2022). Pengaruh Komite Audit, Kualitas Audit, dan Konservatisme Akuntansi terhadap Tax Avoidance. *Jurnal Akuntansi Dan Manajemen (JAM)*, 19(02), 49–62. <https://doi.org/10.36406/jam.v19i02.722>
- Wijaya, A., Hutahaean, T. F., & Pandiangan, S. M. T. (2024). Pengaruh Fee Audit, Audit Tenure, Reputasi Auditor, Komite Audit, Dan Rotasi Audit Terhadap Kualitas Audit Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2019-2022. *COSTING: Journal of Economic, Business and Accounting*, 7(5). <https://doi.org/10.37531/bijac.v5i3.7792>