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DETERMINANTS OF AUDIT QUALITY: A STUDY OF THE INFRASTRUCTURE SECTOR FOR THE PERIOD 2021-2023

Zhudan Arif Ibnu Kholiq[1], Arum Prastiwi[2]
[1,2]*Accounting Department, Faculty of Economics and Business, University of Brawijaya, Indonesia*

Abstract. This study aims to analyze the effect of audit fees, auditor specialization, audit tenure, and company size on audit quality. The Audit Fee variables are proxied by the Natural Logarithm of professional fees, the Auditor Specialization proxied by auditor control over market share with a limit of 15%, the Audit Tenure proxied by how long an AP carries out duties with its clients, the Company Size proxied by the Natural Logarithm of the company's total assets, and the Audit Quality proxied by Going Concern Opinions (score 1) and Non-Going Concern Opinions (Score 0). This study uses a quantitative method using secondary data in the form of financial reports from the official website of the Indonesia Stock Exchange. The population used in this study are companies listed on the Indonesia Stock Exchange in the infrastructure sector for the period 2021 - 2023. The sample used in this study was obtained using purposive sampling technique which resulted in 84 data free from outlier data. The analysis method used in this research is logistic regression analysis with SPSS 26 software. The results of this study indicate that audit fees and company size have a significant positive effect on audit quality. Auditor specialization and audit tenure have no effect on audit quality.

Keywords: Audit Quality, Audit Fee, Auditor Specialization, Audit Tenure, Company Size

I. INTRODUCTION

In the midst of increasingly fierce business competition, investors carefully assess company performance through analysis of published financial reports. Relevant and reliable financial statements are the main basis for making investment decisions. However, the characteristics of relevance and reliability are often difficult to assess directly by users of financial statements, so an independent third party, namely the Public Accounting Firm (KAP), is needed to provide a fairness assessment of the company's financial statements (Kristanto et al., 2020). Financial statement audit is an assurance service that aims to ensure that financial statements have been prepared in accordance with applicable accounting standards and are free from material errors (Arens et al., 2014).

Audit quality is a crucial aspect in increasing the trust of users of financial statements. Audit quality is defined as the auditor's ability to provide appropriate information by consistently applying audit standards in each audit procedure (Hidayati & Djamil, 2024). In Indonesia, the audit implementation is guided by Audit Standard (SA) 200 issued by the Indonesian Institute of Certified Public Accountants (IAPI), which aims to increase public trust through the auditor's opinion on the fairness of the client's financial statements.

However, the phenomenon of audit quality violations is still found in Indonesia. The case involving PT Waskita Karya (Persero) Tbk and the Public Accounting Firm Kosasih, Nurdiyaman, Mulyadi, Tjahjo, and Partners (KNMT) in the 2021-2022 reporting period shows that there is an

audit opinion that does not reflect the actual financial condition of the company, thus triggering an investigation and reducing the trust of users of financial statements (Forddanta, 2023). A similar case also occurred at PT Asuransi Jiwa Adisarana Wanaartha (Wanaartha Life), where the same auditor and KAP failed to detect manipulation of financial statements during the 2014-2019 period, which led to the revocation of the company's business license and sanctions against the public accountant and related KAP by the Financial Services Authority (OJK, 2022; OJK, 2023). This phenomenon shows that the application of audit standards has not fully guaranteed adequate audit quality (Astuti et al., 2022; Pusvita & Yefni, 2021).

Various previous studies have examined the factors that affect audit quality, but the results still show inconsistencies. Audit fees are considered to have a positive effect on audit quality because they reflect the efforts and resources of auditors (Yulaeli, 2022), but other findings state that audit quality is more determined by auditor independence than the amount of audit fees (Suwarno et al., 2020). Auditor specialization is also found to have a positive effect on audit quality because it increases the auditor's understanding of the client's business (Fadhilah & Halmawati, 2021), although some studies show the opposite result (Arif & Lastanti, 2023). Audit tenure is considered to improve audit quality through the auditor's understanding of the client (Putri et al., 2023), but an engagement that is too long has the potential to reduce auditor independence (Dewita & NR, 2023). In addition, company size is also often used as a determinant of audit quality, although the results of previous studies still show differences in findings (Crucean & Hategan, 2019; Pratama & Zulvia, 2024; Ardhityanto, 2020).

Based on the phenomenon of audit quality violations and the inconsistency of previous research results, this study aims to re-examine the determinants of audit quality using the variables of audit fees, auditor specialization, audit tenure, and company size, which are supported by agency theory and compliance theory. This research refers to the studies of Hasanah & Nelvirita (2024) and Vanessa & Aprilia (2024), with updates in the form of applying compliance theory to the audit tenure variable and adding company size as an independent variable, as suggested by Mauliana & Laksito (2021).

The object of research is focused on infrastructure sector companies listed on the Indonesia Stock Exchange during the period 2021-2023. The selection of the sector and research period is based on the case of PT Waskita Karya Tbk and the implementation of the revised Auditing Standards effective January 1, 2022. Thus, this study is expected to provide empirical evidence regarding the factors that influence audit quality and contribute to the development of audit literature and practice in Indonesia.

II. LITERATURE REVIEW

A. Agency Theory

Agency theory explains the contractual relationship between the principal as the owner of the company and the agent as the party authorized to manage the company (Jensen & Meckling, 1976). This relationship arises because the principal cannot manage the company's operations directly, so it delegates decision making to managers. In practice, agents often have goals that are not fully in line with the interests of the principal and tend to maximize personal interests, which triggers conflicts of interest and information asymmetry (Eisenhardt, 1989).

To minimize this conflict, the principal needs to carry out a monitoring mechanism for the agent's actions so that the decisions taken remain in line with the interests of the company owner (Jensen & Meckling, 1976). Financial statement audits are seen as a form of agency costs

aimed at reducing information asymmetry and limiting management's opportunistic behavior (Watts & Zimmerman, 1983).

In this context, the Public Accounting Firm (KAP) acts as an independent party that bridges the interests of principals and agents. External auditors have the competence to assess the fairness of financial statements and detect potential fraud committed by management. Thus, the audit quality produced by auditors contributes to reducing information asymmetry and conflicts of interest between principals and agents, and increasing the trust of users of financial statements (Hidayati & Djamil, 2024).

B. Compliance Theory

Compliance theory explains the behavior of individuals or organizations in obeying applicable rules and orders. The concept of compliance stems from Milgram's (1963) research, which defines compliance as a condition when individuals follow orders that have been set by authority. This definition is in line with Anita & Cahyati (2019), who interpret compliance as individual or group obedience to relevant rules.

Milgram (1963) suggests two main perspectives that drive compliance, namely instrumental and normative perspectives. The instrumental perspective emphasizes compliance as a result of considerations of self-interest and possible consequences, while the normative perspective is concerned with moral values and the belief that rules should be obeyed. In an organizational context, compliance theory encourages companies and related parties to comply with established regulations, including provisions for submitting financial statements and restrictions on audit engagements in order to maintain independence and audit quality.

In audit practice, external auditors are required to comply with all applicable regulations and standards. In Indonesia, these provisions are regulated by the Indonesian Institute of Certified Public Accountants (IAPI) through Auditing Standards which serve as guidelines in conducting audits. Auditor compliance with these standards plays an important role in maintaining audit quality and ensuring that the resulting audit report remains reliable and can be trusted by users of financial statements.

C. Audit Quality

Audit Quality or audit quality is defined by (Hidayati & Djamil, 2024) as the correct information provided by the auditor by applying audit standards to each audit procedure. In carrying out their duties and responsibilities, the auditors are required to maintain independence and have the courage to report errors found in accordance with applicable regulations.

Auditing Standard (SA) 200 by the Indonesian Institute of Certified Public Accountants describes independence as one of the relevant ethical components related to audit engagements on financial statements. This is also further explained regarding the code of ethics as a basic principle in the professional ethics of auditors to carry out their duties, the basic principles that must be obeyed by public accountants according to the code of ethics are integrity, objectivity, competence and prudence, confidentiality, and professional behavior. The Indonesian Accountants Association (IAI) states that the results of audits that have been carried out by external auditors will be said to be of high quality when all audit activities have implemented all audit standards and quality control standards. The auditor is needed as an assessor in the company's financial statements, so that the opinion in the independent auditor's report is very useful as a reference in making investments. The company's financial

position report has the obligation to be able to explain the value of the company in assessing its existence and continuation in the future, commonly referred to as "going concern" (Hartono & Laksito, 2022).

Going concern opinion according to Audit Standard (SA) 570 concerning Business Continuity issued by the Indonesian Institute of Certified Public Accountants (IAPI) is an opinion given when the company is considered to be able to survive in carrying out its business operations for the predictable future. This is because financial statements have a general purpose that is prepared on a going concern basis, unless management wants to carry out company liquidation activities or stop the company's operational activities. External auditors have a responsibility for the business continuity opinion given and can help users of financial statements, so the opinion given must be accurate and relevant to the company's current condition (Santi, S. 2006).

D. Audit Fee

Audit fees in Vanessa & Aprilia's research (2024) are defined as the amount of costs incurred by the company and received by the public accounting firm in exchange for audit services provided for the assessment of the company's financial statements. The size of the audit fee is based on an agreement agreed by each party which is in accordance with the regulations of PP Decree No. 2 of 2016 concerning Determination of Fees for Financial Statement Audit Services. One of the factors that can determine the determination of audit fees is by emphasizing the complexity of a company's business. Public accountants are required to be able to exert more effort and perform various additional tests to perform audit services on these large operations. This causes the auditor to ask for higher payments.

E. Auditor Specialization

Auditor specialization is the ability possessed by each auditor in assessing the controls, policies and risks owned by companies in certain sectors (Hartono & Laksito, 2022). Audit quality is highly dependent on the auditors in finding errors in the financial records of their client companies. Therefore, auditor specialization is needed in the form of experience and also broad enough knowledge so that it can facilitate the audit process. This is also explained by (Ayuni & Handayani, 2023) that auditors who specialize in certain sectors are believed to provide better quality and also have the ability to accurately detect the information received. The same thing is also explained by (Arif & Lastanti, 2023) that clients who do not use experienced auditors are considered lacking in performing audit procedures properly and quickly.

F. Audit Tenure

Audit tenure is the length of the auditor's relationship with his client, namely the company that uses the services of a public accounting firm to conduct financial statement audit services (Hartono & Laksito, 2022). Good audit quality produces an auditor's report that can help users of financial statements to find out the actual condition of the company. To be able to provide the expected results, the level of auditor independence must be maintained, which is why there are regulations in place to minimize the occurrence of increasingly close interactions between the auditors and their clients (Suwarno et al., 2020).

G. Company Size

Company size is a measurement to show the relative scale of a company with the aim of categorizing companies based on their size (Kartika & Putri, 2023). Company size according to Machfoedz (1994) is a measurement scale for the size of the company determined in various ways such as total assets, log size, stock market value and others. The company can be said to be a large company if it has large total assets and can be seen from the value of the financial statements. The larger the size of the company, the more it will improve adequate internal control so that the business processes carried out by the company will be better.

H. Research Framework

The dependent variable in this study is audit quality. The independent variables chosen to explain as audit quality factors are audit fees, auditor specialization, audit tenure, and company size. The framework formed is:

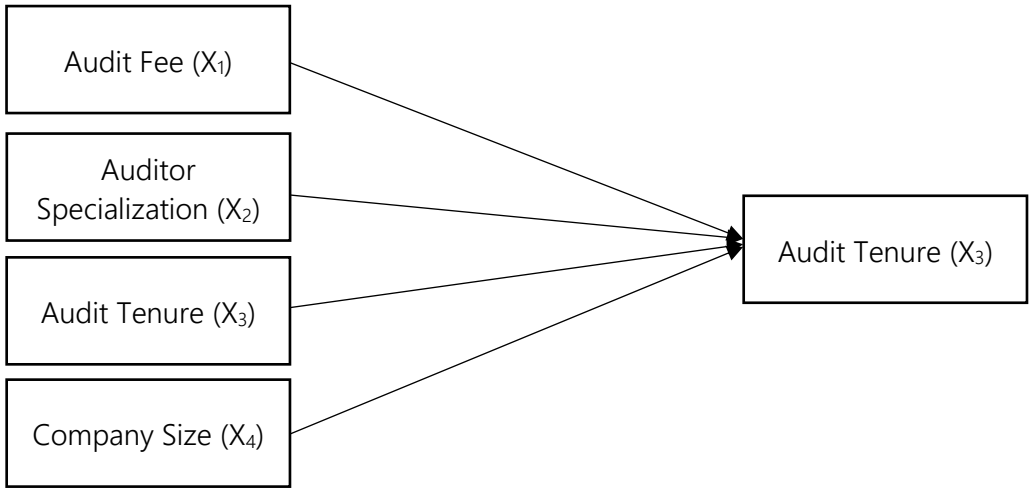

Figure 1 Research Framework

I. Hypothesis Development

The Effect of Audit Fees on Audit Quality

Audit fees are the amount of compensation paid by the company to the Public Accounting Firm for financial statement audit services, which are determined based on the complexity of the assignment, the level of audit risk, and the required auditor expertise (Abytia et al., 2024; Ayuni & Handayani, 2023). In the perspective of agency theory, audit fees are seen as part of the agency costs incurred to minimize conflicts of interest and information asymmetry between principals and agents through independent supervision mechanisms.

External auditors play an important role in ensuring the fairness of the information presented by management. Determining an adequate audit fee allows auditors to allocate resources, time, and audit procedures optimally, resulting in better audit quality (Mauliana & Laksito, 2021). Professional auditors tend to conduct more in-depth and comprehensive examinations to maintain their reputation and maintain their income, which in turn has an impact on improving audit quality (Ayuni & Handayani, 2023).

Empirical findings show that an increase in audit fees has a positive effect on audit quality. Rizaldi et al. (2022) found that higher audit fees allow auditors to obtain sufficient audit

evidence in accordance with applicable standards. Similar results were also stated by Mauliana & Laksito (2021), who stated that adequate audit fees support the implementation of audit procedures more effectively in detecting information asymmetry. Based on this description, the following hypothesis is formulated:
H_1: Audit fees have a positive effect on audit quality.

The Effect of Auditor Specialization on Audit Quality

Auditor specialization describes the auditor's level of experience in auditing clients in the same industry, which allows the auditor to have a deeper understanding of the industry's specific business characteristics and audit risks (Arif & Lastanti, 2023). Differences in business characteristics and accounting issues between industries encourage companies to choose auditors with certain specializations so that the audit process can be carried out more effectively.

From an agency theory perspective, auditors who have industry specialization act as a more reliable supervisory mechanism in reducing conflicts of interest and information asymmetry between principals and agents. Specialist auditors tend to be better able to understand client business processes, establish appropriate audit procedures, and detect potential fraud and reporting errors, thereby increasing the accuracy of management disclosures and the quality of the resulting audit (Arif & Lastanti, 2023).

Empirical findings support the positive relationship between auditor specialization and audit quality. Ayuni & Handayani (2023) state that auditors with higher industry expertise have a better ability to detect errors in financial statements. Similar results were reported by Fadhilah & Halmawati (2021), who found that auditor experience in the same industry increases understanding of internal control and audit risk, resulting in improved audit quality. Based on this description, the following hypothesis is formulated:
H_2: Auditor specialization has a positive effect on audit quality.

The Effect of Audit Tenure on Audit Quality

Audit tenure refers to the length of the engagement period between the auditor and the client, which allows the auditor to gain a deeper understanding of the company's business processes and risks, thereby potentially improving audit quality. In the context of public companies in Indonesia, audit tenure is regulated in Financial Services Authority Regulation No. 13 / POJK.03 / 2017 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities, which limits the use of the same Public Accountant services for a maximum of three consecutive financial years.

The audit tenure limitation policy reflects the application of compliance theory, where companies are required to comply with regulations aimed at maintaining auditor independence while ensuring audit quality is maintained. Compliance with audit tenure provisions provides an opportunity for auditors to optimally understand the characteristics and risks of the client's business, while still limiting excessive closeness between auditors and clients which has the potential to reduce objectivity.

Previous research shows that audit tenure has a positive effect on audit quality. Putri et al. (2023) found that the longer the auditor's engagement with the client, the more the auditor's understanding of the client's business increases so that he is able to detect risks and design appropriate audit procedures. Similar findings were put forward by Sari et al. (2019), which states that the auditor's experience in auditing the same company on an ongoing basis

increases the effectiveness of audit planning and the quality of audit decisions. Based on this description, the following hypothesis is formulated:
H_3: Audit tenure has a positive effect on audit quality.

The Effect of Company Size on Audit Quality

Company size describes the size of the company which can be measured through total assets, total sales, number of employees, and market capitalization (Pratama & Zulvia, 2024). Companies with larger sizes generally have adequate resources to support business management, including the ability to finance the use of qualified Public Accountant services to produce reliable audits.

From an agency theory perspective, increasing company size and operational complexity leads to increased agency costs due to the owner's limitations in monitoring managerial activities. To minimize agency costs and information asymmetry, large companies tend to allocate greater resources in strengthening internal controls and using competent external auditors, so that the resulting audit quality is better (Buchori & Budiantoro, 2019).

Empirical research supports the positive relationship between company size and audit quality. Merani et al. (2024) found that large companies have better internal control systems, making it easier for auditors to obtain sufficient audit evidence. In line with this, Lizara and Subiyanto (2022) state that the complexity of large company operations requires a more intensive auditor role to ensure that all business activities are thoroughly examined, which ultimately improves audit quality. Based on this description, the following hypothesis is formulated:
H_4: Company size has a positive effect on audit quality.

III. RESEARCH METHODOLOGY

A. Type of Research

This study uses a quantitative approach that is tailored to the formulation of the problem and research objectives. According to Bougie and Sekaran (2019), quantitative research is research that uses numerical data collected through structured instruments, allowing the measurement and testing of relationships between variables objectively. Quantitative data is then presented in the form of tables, graphs, or other visualizations to facilitate analysis and drawing conclusions.

The quantitative approach emphasizes the objective measurement of social phenomena by identifying relevant variables. Each variable is operationalized in the form of indicators that can be measured using certain numbers or symbols to represent the characteristics and attributes of the variable (Bougie & Sekaran, 2019).

B. Population and Research Sample

The population in this study are all infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2023 period. Based on IDX data, the number of public companies in the infrastructure sector listed in that period was 201 companies.

The research sample was determined using purposive sampling method, which is a sampling technique based on certain criteria so that the sample obtained is in accordance with the research objectives (Bougie & Sekaran, 2019). The sample selection criteria in this study include: (1) infrastructure sector companies that publish financial reports during the 2021-2023 period; (2) companies that are consecutively listed on the IDX during the study period; (3)

companies that have complete supporting data in accordance with the research variables; and (4) companies that present financial reports in rupiah currency.

C. Type and Source of Data

This type of research includes quantitative research using data sources from secondary data. Secondary data is data obtained from various sources that are already available such as company publications, industries, archives, and others (Bougie & Sekaran, 2019: 2). This research data is taken from financial reports, annual reports, and independent auditor reports on infrastructure companies listed on the Indonesia Stock Exchange (IDX) in 2021-2023 which can be accessed through the official website www.idx.co.id and the official website of each sample company.

D. Data Collection Technique

Data collection in this study was carried out through documentation techniques. The technique of collecting through documentation is a method of looking for things or variables in the form of books, newspapers, notes, transcripts, magazines and so on (Bougie & Sekaran, 2019: 73). Data collection using documentation techniques in this study was carried out by searching, collecting, recording and analyzing data from documents or records in the form of infrastructure company reports listed on the Indonesia Stock Exchange during the observation period 2021-2023 and has been adjusted to the criteria set as the research sample.

E. Operational Definition and Variable Measurement

Dependent Variable

The dependent variable is the main variable that is the focus of analysis in research to explain, predict, and obtain answers to research problems (Bougie & Sekaran, 2019). The dependent variable used in this study is audit quality.

Audit quality is defined as the auditor's probability of finding and reporting material misstatements in the client's financial statements during the audit process (Nugroho, 2018). External auditors as independent parties are required to carry out audit procedures in accordance with applicable auditing standards and professional codes of ethics so that the resulting independent auditor's report can provide confidence in the fairness of the presentation of financial statements. This information is the basis for decision making for users of financial statements.

In this study, audit quality is measured using a nominal scale with dummy variables, as used in the research of Hartono and Laksito (2022) and Ayuni and Handayani (2023). The measurement of audit quality variables is presented in Table 1 below.

Table 1. Sample Classification Based on Received Going Concern Opinion

Code	Sample Classification
1	Companies that get a going concern opinion explanation on the results of the audited financial statements
0	Companies that do not get an explanation of going concern opinion on the results of audited financial statements

Independent Variables

Independent variables are variables that affect the dependent variable in a certain way, either positively or negatively and in a linear or non-linear manner. Based on this understanding, the independent variable will have an impact on the dependent variable, and

each unit increase in the independent variable will cause an increase or decrease in the dependent variable (Bougie & Sekaran, 2019: 86). In other words, the dependent variable is highly dependent on the assessment of the independent variable because the independent variable is expected to be the variable that provides a solution to a problem.

1. Audit Fee

Audit fees are costs incurred by the company to enter into an engagement with the auditor in carrying out its responsibility to examine the financial statements for a certain period. The audit fee in this study refers to research conducted by Rizaldi et al. (2022) and Yulaeli (2022), namely by using the Natural Logarithm (LN) measurement of the professional fee account in the company's financial statements. This is because audit fee information is voluntary disclosure so that not all companies disclose this information in the annual financial statements but in the professional fee financial account there is already a summation of audit fees.

Audit Fee = Ln (Professional Fee)

2. Auditor Specialization

Auditor specialization is defined as the expertise and audit experience possessed by an auditor in a particular company sector (Ayuni & Handayani, 2023). Auditor specialization is measured using a market share approach, namely the percentage of total clients and total assets of certain industrial companies audited by the auditor. The formula for calculating the auditor specialization variable follows research conducted by Arif & Lastanti (2023) as follows:

$$Spesialisasi\ Auditor = \frac{\sum KKI}{\sum SEI} x \frac{\sum KKI\ Asset}{\sum SEI\ Asset}$$

Description:
KKI = KAP Client in Sector / Industry
SEI= All Issuers in the Industry

Measurement of auditor specialization using dummy variables. Value 1 is given to companies that use specialist auditor services with clients of at least 15% of all companies in the industry group and value 0 for companies that use non-specialist auditor services.

3. Audit Tenure

Audit tenure is the period of auditor engagement with the client, namely the length of time the auditor audits the client company. In this study, the measurement of audit tenure is calculated from the period of KAP assignment at the same client. Audit tenure is the auditor's engagement period with the client to provide audit services within a mutually agreed period of time.

Audit tenure in this study refers to research conducted by Dewita & NR (2023) and Vanessa & Aprilia (2024), namely by using an interval scale according to the relationship between public accountants and companies. This information can be seen through the independent auditor's report to ensure the length of the public accounting engagement that audits the company. The audit tenure measurement is calculated from 1 year before the research period (t + 1) and added by one for the following years if the company still uses the same public accountant and if the company appoints a different public accountant from before, the calculation returns to 1 in the range of research observation years, namely 2021-2023.

4. Company Size

Company size is a measure of the size of a company which is determined based on several assessments, namely the company's equity value, sales value and also the company's asset value (Basworo et al. 2021). The company measurement in this study refers to Ardhityanto's research (2020) using the Natural Logarithm (LN) measurement of the company's total assets presented in the financial statements. This is because in making expenditure transactions, the company will use the company's assets in payment, one of the expenses incurred by the company is payment for auditor services.

Company Size = Ln (Total Assets)

Based on the explanation mentioned above, this study uses the variables of audit fees, auditor specialization, audit tenure, company size and audit quality. The following is a brief explanation of the meaning and type of measurement used in each variable in this study:

F. Data Analysis Method

The data analysis used in this study is logistic regression analysis because this study aims to test whether the independent variable has an influence on the dependent variable. The dependent variable used in this study is a dummy variable, so it uses logistic regression analysis. The logistic regression model itself can be used to test the probability of occurrence in the dependent variable and can predict using the independent variable. In logistic regression there is a moderation interaction test (MRA) to test the hypothesis with the help of software in the form of Statistical Package for the Social Sciences (SPSS) version 26.0. In logistic regression testing, normality tests and classical assumptions are no longer needed for the independent variables (Ghozali, 2021: 349). In this study, logistic regression was used to test the independent variables, namely audit fees, auditor specialization, audit tenure, and company size with the dependent variable being audit quality.

This study uses a logistic regression model to test the relationship between audit fees, auditor specialization, audit tenure, and firm size on audit quality. The regression equation model formed in this study can be described as follows:

$$y = \alpha + \beta 1FEEA + \beta 2SPEC + \beta 3AUTE + \beta 4COSI + \varepsilon$$

Description:

y = Audit Quality
α = Constant
β = Regression Coefficient
FEEA = Audit Fee
SPEC = Auditor Specialization
AUTE = Audit Tenure
COSI = Company Size
ε = Error

IV. RESULT AND DISCUSSION

A. Descriptive Statistical Analysis

Descriptive analysis results can provide an overview and describe the data in the form of variables seen from the minimum, maximum, mean and standard deviation values. Descriptive statistics are used to describe data that becomes clearer and easier to understand information, as well as provide an overview of research in the form of relationships between independent variables proxied by independent variables. The results of descriptive statistical analysis testing of this study are presented in Table 1.

Table 1. Validity and Reliability Test Results

Descriptive Statistics					
		Minimum	Maximum	Mean	Std. Deviation
FEEA	4	19,11	27,72	22,62	1,945
SPEC	4	0	1	0,48	0,502
AUTE	4	1	3	1,69	0,676
COSI	4	17,98	33,29	28,62	2,671
AUQU	4	0	1	0,81	0,395
Valid N (liswise)	4				

The audit quality variable (AUQU) has a minimum value of 0 and a maximum of 1. The minimum value indicates that the company does not obtain a going concern opinion, while the maximum value indicates that the company obtains a going concern opinion. The average value of AUQU is 0.81 with a standard deviation of 0.395, which indicates a relatively low level of data variation.

The audit fee variable (FEEA) has a minimum value of 19.11 and a maximum of 27.72, with an average value of 22.62 and a standard deviation of 1.945. An average value greater than the standard deviation indicates that the variation in audit fee data is relatively low.

The auditor specialization variable (SPEC) has a minimum value of 0 and a maximum of 1, which indicates that not all companies use auditors with the same industry specialization. The average value is 0.48 with a standard deviation of 0.502, which indicates a relatively high level of data variation.

The audit tenure variable (AUTE) has a minimum value of 1 and a maximum of 3, which indicates that the length of the audit engagement ranges from one to three years according to the POJK provisions. The average value is 1.69 and the standard deviation is 0.676, which indicates relatively low data variation.

The company size variable (COSI) proxied by Ln total assets has a minimum value of 17.98 and a maximum of 33.29. The average value is 28.62 with a standard deviation of 2.671, which indicates a low level of data variation.

B. Regression Model Feasibility Test

The feasibility of the regression model in this study uses Hosmer and Lemeshow's Goodness of Fit Test. If the statistical value of Hosmer and Lemeshow's Goodness of Fit is greater than 0.05, the model can be concluded to be able to predict the value of the observation or it can be said that the model is acceptable because it is in accordance with the observation data.
The test results using Hosmer and Lemeshow's Goodness of Fit Test are shown in Table 2 below:

Table 2. Respondent Characteristics

Hosmer and Lemeshow Test			
Step	Chi-square	Df	Sig.
1	4,697	8	0,789

Based on Table 2 above, the test results show a Chi-square value of 4.697 with a significance (p) of 0.789. Based on these results, because the significance value is greater than 0.05, the model can be said to be feasible and able to predict the value of the observations.

C. Overall Model Test

The next stage after conducting the model feasibility test is testing the overall model fit test. At this stage the test is carried out by comparing the value between -2 Log Likelihood (-2 Log L) at the end (Block Number = 2). If there is a reduction between the initial -2 Log L (initial -2 Log L function) and the value of -2 Log L at the next stage (final -2 Log L), the model is hypothesized to be fit with the data (Ghozali, 2021: 357). A comparison of the initial -2 Log L value with the final -2 Log L in this study is presented in Table 3 below:

Table 3. Comparison of Initial -2 Log L Value with Final -2 Log L Value

-2LL	Value
1. Initial (block 0)	81,801
2. Final (block 1)	36,787

Based on the results in Table 3. the initial -2 Log L value is 81.801. After entering the four independent variables, the final -2 Log L value has decreased to 36.787. The difference in the decrease in the two -2 Log L values is 45.014. This increase or decrease in likelihood (-2 Log L) explains that the hypothesized regression model fits the data.

D. Coefficient of Determination (Nagalkerke R Square)

In this study using logistic regression analysis. Nagelkerke R Square can be used to see the coefficient of determination. This test shows the contribution of the independent variable to the dependent variable as well as other variables outside the research model that influence the remaining part. The coefficient of determination in this study is shown in Table 4 below:

Table 4. Coefficient of Determination

-2 Log Likelihood	Cox & Snell R Square	Nagelkerke R Square
36,787	0,415	0,667

Based on the results of Table 4 of the logistic regression test, the Nagelkerke R Square value is 0.667, which means that the variability of the dependent variable that can be explained by the independent variables of this study is 66.7%. While the remaining 33.3% is explained by other variables outside this research model. This shows that the audit fee variable, auditor specialization, audit tenure, and company size have an influence of 66.7% on audit quality.

E. Classification Matrix

This test is carried out with the aim of clarifying the description of the prediction of the logistic regression model with observational data. The probability results of each respondent and the distribution of opportunity results to show the tendency of the variables are as follows:

Table 5 Classification Table

Y Observation	Y Prediction		Percentage Correct
	0	1	
0	11	5	68,8
1	2	66	97,1
Overall Percentage			91,7

Notes:
- Code 1 for audit with going concern opinion
- Code 0 for audit with non-going concern opinion

Based on Table 5, it can be seen that out of 84 observations, there are 16 observations that have audit quality with non-going concern opinion, after being predicted by logistic regression analysis, there are 5 observations that change to audit quality with going concern opinion. Then from 68 observations that have audit quality with a going concern opinion after being predicted, there are 2 observations that change to audit quality with a non-going concern opinion. Based on the results of this analysis, in general the model obtained is reliable in predicting 91.7%.

F. F test

The Omnibus Tests of Model Coefficients test is used to test jointly whether all independent variables consisting of audit fees, auditor specialization, audit tenure, and company size simultaneously affect the dependent variable, namely audit quality. The results of hypothesis testing are carried out by comparing the Omnibus Test of Model Coefficients value, namely the Chi-Square odds value calculated with an alpha value of 5% (0.05).

Table 6. Simultaneous Test Results

	Chi-Square	df	Sig.
Model	45,014	4	0,000

In Table 6 above, the Chi-square odds value of 0.000 ≤ α 0.05 is obtained, this calculation shows that the audit fee variable, auditor specialization, audit tenure, and company size simultaneously have a significant effect on audit quality or the hypothesis proposed in this study is proven to be accepted.

G. T test

Table 7. Partial Test Results

	Variable Relationship	B	S.E	Wald	Df	Sig.	Exp(B)
Model	X1 → Y	0,968	0,471	4,213	1	0,040	2,632
	X2 → Y	-0,584	1,026	0,324	1	0,569	0,558
	X3 → Y	1,02	0,730	1,949	1	0,163	2,772
	X4 → Y	0,863	0,395	4,765	1	0,029	1,092
	Constant	-44,425	12,357	12,925	1	0,000	0,000

Based on the results of Table 7, the test results in the regression model as follows:

$$Y = -44.425 + 0.968X1 - 0.584X2 + 1.020X3 + 0.863X4$$

In accordance with the regression model formed, the results of testing the hypothesis can be explained as follows:

1. The effect of audit fees on audit quality
   The independent variable audit fee has a positive regression coefficient value of 0.968 with a significance value of 0.040, where the significant value is less than α = 5% or 0.040, so the first hypothesis of this study is accepted (H1) is accepted. This shows that the increasing audit fees issued by the company will improve audit quality. This is because the company is committed to supporting auditors by providing the costs required by auditors to carry out their responsibilities thoroughly so as to produce higher quality auditor reports.
2. The effect of auditor specialization on audit quality
   The independent variable auditor specialization has a regression coefficient value of -0.584 with a significance value of 0.569, where the significant value is more than α = 5% or 0.569> 0.05, so the second hypothesis of this study (H2) is rejected. It can be concluded that good audit quality is not influenced by auditor specialization.
3. The effect of audit tenure on audit quality
   The independent variable audit tenure gets a regression coefficient value of 1.020 with a significance value of 0.163, where the significant value is more than α = 5% or 0.163> 0.05, so the third hypothesis of this study (H3) is rejected. It can be concluded that good audit quality is not influenced by audit tenure.
4. The effect of company size on audit quality
   The independent variable company size gets a regression coefficient value of 0.863 with a significance value of 0.029, where the significant value is less than α = 5% or 0.029> 0.05, then the fourth hypothesis of this study is accepted (H4) is accepted. This shows that the increasing company size will improve audit quality. This is because the company can spend more resources, which in this study are assessed from total assets to be able to recruit the best resources.

H. Discussion

The Effect of Audit Fees on Audit Quality

The test results show that audit fees (FEEA) have a positive and significant effect on audit quality. This finding indicates that the higher the audit fees incurred by the company, the more optimal the resource support for auditors in carrying out comprehensive audit procedures, so that auditors are able to obtain sufficient audit evidence in providing a going concern opinion.

The results of this study are consistent with agency theory, which views audit fees as part of agency costs to reduce conflicts of interest and information asymmetry between principals and agents. Larger audit fees allow auditors to conduct more in-depth and comprehensive testing, so that the quality of the resulting audit reports becomes more reliable (Mauliana & Laksito, 2021).

This finding is in line with previous research conducted by Abytia et al. (2024), Hasanah & Nelvirita (2024), and Pusvita & Yefni (2021) which state that audit fees have a positive effect on audit quality. However, the results of this study are not in line with the research of Arif & Lastanti (2023), Dewita & NR (2023), and Suwarno et al. (2020) who found that audit fees have

no effect on audit quality, arguing that the amount of the fee is the result of a contractual agreement and does not affect the auditor's independence or opinion.

The last stage of testing the measurement model in this study is the reliability test. Reliability testing is used to measure constructs from respondents' consistent answers by evaluating through Cronbach's alpha and composite reliability values. The variable is said to be reliable if the Cronbach's alpha value has a value> 0.60 and is considered satisfactory if it has a value between 0.70 and 0.90. Meanwhile, composite reliability is reliable if the value is> 0.70. The following are the results of the reliability test processing from this study.

The Effect of Auditor Specialization on Audit Quality

The test results show that auditor specialization (SPEC) has no significant effect on audit quality. Based on data from infrastructure companies for the 2021-2023 period, 47.6% of companies use industry specialist auditors, while 52.4% choose non-specialist auditors. This finding indicates that the use of specialist auditors does not automatically result in better audit quality.

The results of this study are not in line with agency theory which states that the selection of auditors with industry specialization aims to improve audit quality and reduce information asymmetry. In the context of this study, non-specialist auditors are still able to produce adequate audit quality because all auditors, both specialists and non-specialists, are required to carry out the same audit procedures and standards (Ayuni & Handayani, 2023).

This finding is consistent with the research of Ayuni & Handayani (2023) and Irma et al. (2019) which state that auditor specialization has no effect on audit quality, partly due to auditor rotation regulations that expand auditor experience across industries. However, the results of this study are not in line with the findings of Arif & Lastanti (2023), Fadhilah & Halmawati (2021), and Hartono & Laksito (2022) who concluded that specialist auditors are superior in improving audit quality through a deeper understanding of the industry.

The Effect of Audit Tenure on Audit Quality

Tests that have been conducted for the audit tenure variable (AUTE) show that good audit quality is not affected by audit tenure. This is because an engagement with a long time can reduce the independence of the auditor in carrying out his responsibility to report audit quality, while an engagement that is established for a short period of time does not guarantee reliability on audit quality because the auditor has not gained knowledge and understanding of his client's business.

The results of this study are not in accordance with compliance theory which states that companies that establish the same engagement by public accountants in accordance with the maximum limit with applicable regulations have no effect on audit quality. In the results of the observation data of this study, it was found that only 10 companies collaborated for up to three years in accordance with the regulations and 18 other companies for only two years at most, so that in this short time the auditors could not understand the company's business processes in depth. Therefore, in 2023, there are changes to the Financial Services Authority Regulation No. 13 / POJK.03 / 2017 which limits the use of the same Public Accountant services to three years, this is amended by POJK No. 9 of 2023 which limits the use of the same Public Accountant services to seven years cumulatively with the hope that the company can provide opportunities for auditors to delve further into business processes so as to produce better audit quality.

The findings of this study are consistent with the results of research conducted by Vanessa & Aprilia (2024) and Astuti et al. (2022) which explain that the length of the existing engagement or audit tenure does not have a significant impact on the final quality audit report because auditors must maintain their code of ethics, namely maintaining an independent attitude, and a temporary engagement period does not make auditors gain good knowledge and experience of company operations. And the results of this study are not in line with the results obtained by Rahmadani & Halmawati (2024), Putri et al. (2023), and Sari et al. (2019) which explains that audit tenure has an indication of an effect on audit quality. that the longer the auditor's engagement with his client is established, it will assist the auditor in understanding the client's financial condition and being able to detect the company's going concern issue.

The Effect of Company Size on Audit Quality

The test results on the company size variable (COSI) obtained test results with a coefficient value (B) of 0.863 with a significance value of 0.029, where the significant value obtained is smaller than 0.05. This means that the company size variable has a significant positive effect on good audit quality results. The direction of the test results from the size of the company has a positive effect, which means that the increasing size of the company, the company will spend more resources to improve the company's internal control because of the more complex business being carried out.

Based on Agency Theory, company size can play a role in improving audit quality so that the possibility of information asymmetry can be reduced. This can be proven by the results of this study showing that company size has a significant impact with a positive direction on audit quality. The increasing size of the company, as the owner of the company wants the company's internal control to be better due to increasing business complexity. Furthermore, research conducted by Lizara & Subiyanto (2022) explains that the company will spend its resources, namely assets to get high-quality internal employees to be able to maintain the company's internal control and the best external auditors selected in the hope that they will produce quality auditor reports in order to reduce information asymmetry and agency conflicts that can occur.

The results of this study are in line with research conducted by Merani et al. (2024), Lizara & Subiyanto (2022), and Buchori & Budiantoro (2019) which state that the company size variable affects audit quality, meaning that a large company will have good internal control so that it can improve audit quality because it is easy for the auditor to get his assignment needs. Meanwhile, the results of this study are not in line with research conducted by Kartika & Putri (2023), Indriyani & Melni (2021), and Effendi & Ulhaq (2021) which show that company size has no effect on audit quality, meaning that both large and small companies do not necessarily affect audit quality, this is because both have a good control system.

V. CONCLUSION

The purpose of this study was to analyze the effect of audit fees, auditor specialization, audit tenure, and company size on audit quality. This research was conducted on infrastructure companies listed on the Indonesia Stock Exchange (IDX) during the observation period from 2021 to 2023. The data analyzed came from the financial statements of 28 sample companies for 3 years with 84 observational data.

Based on the partial test results, there are two independent variables that have a positive influence on audit quality. The first variable is audit fees, where the greater the expenditure on audit fees will assist the auditor in obtaining comprehensive audit evidence to support the provision of opinions so that these results will reduce the asymmetry of information that can occur between principals and agents. The second variable is company size, where the increasing size of the company, the principal will allocate its summer resources to improve good internal control as well as ask the best external auditors to produce quality independent auditor reports with the aim of reducing information asymmetry. The other two variables, namely auditor specialization and audit tenure, have no effect on audit quality. This is because both specialist and non-specialist auditors and the length of the engagement period do not affect audit quality on the grounds that the auditors will continue to work in accordance with audit standards and the ability and independence of auditors in providing opinions to their clients.

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