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DETERMINANTS OF AUDITOR REPUTATION, AUDIT COMMITTEE, AUDIT DELAY AND AUDIT FEE ON AUDIT QUALITY

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Abstract

This study investigates the determinants of audit quality in consumer goods manufacturing companies listed on the Indonesia Stock Exchange between 2019 and 2023. Using a descriptive quantitative method and purposive sampling, secondary data were collected from annual reports and analyzed with logistic regression to examine the effects of auditor reputation, audit committee composition, audit delay, and audit fee on audit quality, measured by whether a Big Four auditor audits a firm. The results indicate that auditor reputation, proxied by the number of partners in the audit firm, does not significantly affect audit quality. In contrast, the audit committee significantly enhances audit quality, highlighting the importance of effective oversight in audit processes. Audit delay shows no significant impact, suggesting that the timing of audit completion is not a direct indicator of audit quality. Meanwhile, audit fees positively influence audit quality, as adequate fees allow auditors to perform more thorough and reliable audits. These findings emphasize the critical roles of audit committee effectiveness and sufficient audit fees in maintaining high audit standards. Limitations of this study include its focus on a single industry sector, a limited observation period, and a narrow set of variables. Future research should expand the scope to other industries, lengthen the study duration, and include additional factors to deepen the understanding of audit quality determinants.

Keywords: Audit Committee, Audit Delay, Audit Fee, Audit Quality, Auditor Reputation

INTRODUCTION

Financial reports are fundamental sources of information for stakeholders particularly investors and creditors who rely on accurate and trustworthy data to make informed decisions. These reports must be free from material misstatements, omissions, or manipulation, and must reflect the company's true financial condition in accordance with applicable accounting standards. However, the divergence of interests between management (as preparers of financial reports) and users often leads to information asymmetry. This underscores the importance of independent and competent external auditors in ensuring the credibility of financial reporting.

Arens et al. (2021) define auditing as the systematic process of collecting and evaluating evidence about assertions related to economic actions and events, to ascertain their correspondence with established criteria and to communicate the results to interested users. This task demands both competence and independence, as auditors must be capable of determining the sufficiency and relevance of evidence to support their conclusions (Ningtyas & Aris, 2018).

In Indonesia, audit practices are guided by the Statement of Auditing Standards (SPAP) 710, which emphasizes that audits should provide sufficient and appropriate evidence to ensure that comparative information in financial statements is materially presented in accordance with the applicable financial reporting framework (IAPI, 2021). Audit quality, therefore, refers to the thorough and objective evaluation of financial statements and related records, performed by an independent auditor, with the goal of issuing an impartial and fair opinion (Ocak et al., 2021).

To maintain the integrity and professionalism of Public Accounting Firms (KAP), adherence to the International Standards on Auditing (ISA) issued by the IAASB is essential. High audit quality serves as an indicator of effective oversight and good corporate governance. Conversely, poor audit quality can facilitate fraudulent practices or mismanagement, possibly resulting in reputational damage or legal repercussions. As such, identifying the key determinants of audit quality is a matter of both academic and practical importance.

Numerous studies have attempted to investigate the factors influencing audit quality; however, findings across these studies remain inconsistent. For instance, some research suggests a positive relationship between audit fees and audit quality (e.g., Sirois et al., 2018), while others argue that excessive fees may compromise auditor independence (Blankley et al., 2012). Similarly, the effectiveness of audit committees has produced varying outcomes across contexts. These conflicting results highlight the need for further empirical investigation, particularly in the Indonesian context where governance structures and regulatory environments may differ from those in developed economies.

This study re-examines four specific determinants: auditor reputation, audit committee, audit delay, and audit fees. Auditor reputation is expected to enhance audit quality as more reputable auditors have stronger incentives to maintain credibility. An active and independent audit committee contributes to stronger oversight of the auditing process. Audit delay, often viewed as a proxy for audit efficiency or complexity, may inversely correlate with audit quality. Audit fees, meanwhile, reflect the level of audit effort, but can also pose a threat to independence if they are excessive or disproportionate.

The research focuses on manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange. This sector is selected due to its critical role in the domestic economy and its exposure to unique risks such as inventory valuation complexity, regulatory compliance regarding product safety and halal certification, and heightened public scrutiny. These characteristics make audit quality particularly important for stakeholders in this industry.

The study uses financial data from 2019 to 2023, a period that captures both pre-pandemic and post-pandemic phases, including potential shifts in audit practices, regulatory responses, and firm-level financial resilience during and after the COVID-19 crisis. This time frame also reflects recent audit and corporate governance reforms in Indonesia that may have impacted audit outcomes.

Ultimately, the findings of this study are expected to offer valuable insights for regulators in shaping audit oversight policies, for companies in enhancing internal audit mechanisms, and for investors in evaluating the reliability of audited financial information.

REVIEW OF LITERATURE

Agency Theory and Signaling Theory: Integrated Perspective

Agency Theory, developed by Jensen and Meckling (1976) as cited in Alfiani and Nurmala (2020), posits a principal-agent relationship wherein shareholders (principals) delegate authority to managers (agents) to operate the business. However, due to differing interests' principals aim to maximize shareholder value, while agents may pursue personal gain, conflicts may arise. These conflicts, known as agency problems, are exacerbated by information asymmetry, wherein principals cannot fully observe agent actions.

To mitigate this asymmetry, mechanisms such as independent audits are necessary. Here, Signaling Theory becomes relevant. According to Handika et al. (2021), signaling theory explains how companies convey information to external stakeholders, especially investors through credible signals, such as audited financial statements. When high-quality audits are conducted by reputable auditors, these serve as positive signals of the firm's reliability and transparency, thereby aligning with agency theory's objective to reduce information asymmetry.

In this study, both theories are used complementarily: agency theory explains the need for monitoring mechanisms like audits, while signaling theory explains the communicative value of audit quality to external parties.

HYPOTHESIS DEVELOPMENT

Auditor Reputation and Audit Quality

Auditor reputation often serves as a signal of credibility in financial reporting. Pham et al. (2017) found that Big Four auditors in Vietnam deliver higher audit quality and are less likely to tolerate earnings management practices. This aligns with signaling theory: engaging reputable auditors can convey a commitment to transparency and integrity. However, Andriani and Nursiam (2019) found no significant effect of auditor reputation on audit quality, potentially due to overreliance on the auditor's name rather than substantive review (reputational reliance). Nonetheless, the prevailing view is that Big Four auditors are more likely to maintain quality due to reputational risk and global standards.

H1: Auditor reputation is a determinant of audit quality.

Audit Committee and Audit Quality

The audit committee plays a critical role in overseeing financial reporting, reviewing internal controls, and ensuring regulatory compliance (Suwito et al., 2021). Despite this, several studies such as Aulia and Yuniarti (2023) found no significant impact of audit committee presence or size on audit quality. This could be attributed to factors such as insufficient financial expertise, lack of independence, or symbolic rather than substantive committee function. From the agency theory perspective, this implies that the committee may not effectively reduce agency problems if it lacks the competence or authority to challenge management.

H2: The audit committee is not a determinant of audit quality.

Audit Delay and Audit Quality

Audit delay is defined as the number of days between the fiscal year-end and the issuance of the audit report (Sutani & Khairani, 2018). Conventionally, longer delays are seen as signs of inefficiency or underlying problems. However, Wijaya and Sugara (2023) found a **positive** relationship between audit delay and audit quality, reasoning that longer audits may allow for more thorough procedures, especially in complex firms. This perspective aligns with agency theory: thorough audits reduce information asymmetry. Nevertheless, this finding is not universally accepted and may depend on industry, audit complexity, or regulatory context.

H3: Audit delay is a determinant of audit quality.

Audit Fee and Audit Quality

Audit fee reflects the monetary compensation paid by a firm for audit services. According to Wardani et al. (2022), higher audit fees positively affect audit quality, suggesting that sufficient remuneration enables auditors to allocate adequate resources and time. From an agency theory viewpoint, audit fees are part of agency costs expenses borne by the principal to monitor agent behavior. However, it is important to acknowledge counterarguments: excessive audit fees may threaten auditor independence if auditors become financially dependent on their clients. Hence, while higher fees can improve audit quality through greater effort, they may also pose risks of compromised objectivity.

H4: Audit fee is a determinant of audit quality.

RESEARCH METHOD

This study employs a descriptive quantitative approach to examine consumer goods manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. The sample was selected using purposive sampling, with inclusion criteria including: (1) availability of audited financial statements, (2) financial statements presented in Indonesian Rupiah (IDR), (3) disclosure of audit fees, and (4) fiscal years ending on December 31. The annual reports were accessed directly from the official IDX website (www.idx.co.id) and individual company websites. Companies with incomplete or missing data for key variables were excluded from the analysis to ensure data integrity.

The study focuses on five variables: audit quality as the dependent variable (a binary variable coded as 1 if the audit was conducted by a Big Four firm, and 0 otherwise), and four independent variables: auditor reputation, audit committee composition, audit delay, and audit fee.

- Auditor Reputation is proxied by the number of partners in the audit firm. Although this metric reflects the capacity and potential influence of an audit firm, it is acknowledged that it may not fully capture the broader construct of "reputation." Alternative measures such as industry recognition, client portfolio prestige, or tenure are recognized in prior literature, but data limitations restrict the use of such proxies in this study.
- Audit Committee Composition is measured by the ratio of audit committee members to the total number of commissioners. This ratio is intended to reflect the relative strength of audit oversight within the board structure. While prior studies often emphasize independence or financial expertise of committee members, this study adopts a structural perspective due to data availability constraints.
- Audit Delay is calculated as the number of days between the fiscal year-end (December 31) and the date of the audit report.
- Audit Fee is transformed using the natural logarithm of the total audit fee to normalize distribution and reduce heteroscedasticity.

To account for possible confounding influences, the model includes control variables such as firm size (log of total assets), profitability (return on assets), and leverage (total debt to total assets ratio), consistent with previous audit quality research.

Data were analyzed using SPSS software. Descriptive statistics were computed to summarize the characteristics of the sample. Binary logistic regression was then applied to assess the relationship between the independent variables and audit quality. Before running the regression, diagnostic tests were conducted to assess multicollinearity through the Variance Inflation Factor (VIF), and to detect outliers using standardized residuals and Cook's Distance.

The logistic regression model was evaluated based on its overall model fit (likelihood ratio test), goodness of fit (Hosmer-Lemeshow test), explanatory power (Nagelkerke R-square), and classification accuracy. A threshold probability of 0.5 was used to classify audit quality outcomes. Statistical significance tests (Wald chi-square) were performed to determine the individual and joint influence of predictors on audit quality.

RESULTS AND DISCUSSION

Object and Research Description

The research object consists of all manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. Based on the predetermined sampling criteria, a sample of 36 companies was selected for each year, resulting in a total of 180 observations. Outliers were identified using the unstandardized residual method by sorting values from lowest to highest and removing extreme data points. A total of 17 outliers were excluded, leaving 163 valid observations. The sample selection process based on the specified criteria is presented in Table 1.

Table 1.
Selection Results with Purposive Sampling

No.	Criteria	Total
1.	Manufacturing Companies in the Consumer Goods Industry Sector that published fully audited financial statements during the period 2019-2023.	70
2.	Manufacturing Companies in the Consumer Goods Industry Sector that presented financial statements in Rupiah currency during the period 2019-2023.	(3)
3.	Manufacturing Companies in the Consumer Goods Industry Sector that included professional fee accounts during the period 2019-2023.	(30)

4.	Manufacturing Companies in the Consumer Goods Industry Sector that published annual financial statements ending on December 31 during the period 2019-2023.	(1)
	Samples that meet the criteria for one year	36
	Total units for five years	180
	Outliers	(17)
	Total analysis units processed for five years	163

Data Analysis

Descriptive Statistical Analysis

Table 2.
Descriptive Statistical Analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Reputation	163	2.00	36.00	24.2454	12.58605
Audit Committee	163	0.00	1.50	0.8199	0.35731
Audit Delay	163	36.00	272.00	92.8528	32.54024
Audit Fee	163	18.31	25.91	23.1357	1.56617
Audit Quality	163	0.00	1.00	0.5092	0.50146

Table 2 presents the descriptive statistics for each research variable as follows. The Auditor Reputation variable has a minimum value of 2, a maximum of 36, an average of 24.24, and a standard deviation of 12.59. The Audit Committee variable shows a minimum of 0, a maximum of 1.5, a mean of 0.847, and a standard deviation of 0.367. The Audit Delay variable ranges from 36 to 272 days, with an average of 92.85 days and a standard deviation of 32.54. Meanwhile, the Audit Fee variable has a minimum value of 18.31 and a maximum of 25.91, with an average of 23.135 and a standard deviation of 1.566. This indicates that the audit fees among the sampled companies are relatively stable and consistent, suggesting a uniform audit fee policy.

Furthermore, the Audit Quality variable, measured as a binary outcome, shows a minimum of 0 and a maximum of 1, with an average value of 0.509 and a standard deviation of 0.501. This implies that approximately 50.1% of the total sample of 163 companies were classified as having good audit quality. These findings offer a clear overview of the distribution and variability of the variables used in the study.

Overall Model Fit Test

Table 3.
Overall Model Fit Test Result

-2Log likelihood nitial (block number = 0)	224,190
-2Log likelihood final (block number = 1)	132,537

Based on Table 3, the regression analysis results show that the initial -2 Log Likelihood value (Block 0), before the inclusion of independent variables, was 224.190. After incorporating the four independent variables, the final -2 Log Likelihood value (Block 1) decreased to 132.537, indicating a reduction of 91.653. This decrease suggests that the final model provides a better fit to the data compared to the initial model. Therefore, the inclusion of independent variables improves the regression model, indicating that the hypothesized model fits the data well and the null hypothesis (H0) is accepted.

Hosmer and Lemeshow's Goodness of Fit Test

Table 4.
Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	,700	8	1,000

Based on Table 4, the results of the Hosmer and Lemeshow Goodness of Fit Test show a chi-square value of 0.700 with a significance level of 1.000. Since the p-value (1.000) is greater than 0.05, the null hypothesis (H0) is accepted. This indicates that there is no significant difference between the model and the observed data, suggesting that the regression model used in this study is appropriate and capable of accurately predicting the observed values.

Coefficient of Determination (Nagelkerke R Square)

Table 5.
Nagelkerke R Square

Step	-2Log Likehood	Cox & snell R square	Nagelkerke R Square
1	132,537a	,430	,576

Based on table 5. obtained from the results of the regression analysis shows that the value of the determination coefficient seen from the Nagelkerke R Square value is 0.576. This explains that the ability of the independent variables, namely Auditor Reputation, Audit Committee, Audit Delay and Audit Fee in explaining the dependent variable, namely Audit Quality, is 57.6%. While the rest is explained by other variables outside of this research model, which is 42.4%.

Classification Matrix

Table 6.
Classification matrix

	Audit Quality		
Observed	Non Kap	Kap Big	Percentage Correct

			Big four	Four	
Step 1	Audit quality	Non kap Big Four	64	26	71,1
		Kap big four	8	65	89,0
	Overall Percentage				79,1

Based on Table 6, obtained from the results of the regression analysis show that the ability of the model in predicting high or low Audit Quality status, measured by the type of KAP, is 79.1%. From the table above, the possibility of a company having high Audit Quality is 89% of the total sample of 163 data. While companies that have low Audit Quality are 71.1% of the total sample of 163.

Logistic Regression Model

Table 7.
Variables in the Equation

Variable	B	S.E.	Wald	df	Sig.
Auditor Reputation	21.571	5531.596	0.000	1	0.997
Audit Committee	1.422	0.612	5.410	1	0.020
Audit Delay	0.001	0.007	0.019	1	0.889
Audit Fee	0.505	0.164	9.443	1	0.002
Constant	-33.968	5531.597	0.000	1	0.995

Based on Table 7, which is the result of the logistic regression analysis, the logistic regression equation can be formulated as follows:

$$AQ = -33{,}968 + 21{,}571RA + 1{,}422AC + 0{,}001AD + 0{,}505FA$$

The constant value of -33.968 indicates that if all independent variables—Auditor Reputation, Audit Committee, Audit Delay, and Audit Fee—are zero, the Audit Quality will decline. This suggests that in the absence of audit committee members and audit fees, the quality of the audit is likely to deteriorate. The Auditor Reputation variable has a positive coefficient, implying that an increase in auditor reputation tends to enhance audit quality. This indicates that auditor reputation serves as a determinant of audit quality, where more reputable auditors are associated with higher audit standards.

The Audit Committee variable shows a positive and statistically significant effect at the 5% level, meaning that it plays a crucial role in determining audit quality. A higher number of audit committee members tends to improve the quality of audits, while a reduction may lower it. Although Audit Delay has a positive coefficient, it is not statistically significant, suggesting a weak or inconsistent relationship with audit quality. Meanwhile, the Audit Fee variable has a positive and significant coefficient at the 5% level, indicating that

an increase in audit fees is associated with improved audit quality, potentially due to higher compensation attracting better audit services.

Hypothesis Testing

Wald Test

Table 8.
Wald Test

Variable	B	Standard Error	Wald	df	Significance (Sig.)
Auditor Reputation	21.571	5531.596	0.000	1	0.997
Audit Committee	1.422	0.612	5.410	1	0.020
Audit Delay	0.001	0.007	0.019	1	0.889
Audit Fee	0.505	0.164	9.443	1	0.002
Constant	-33.968	5531.597	0.000	1	0.995

Based on Table 8 (Wald Test), the variable Auditor Reputation has a Wald value of 0.000 with a significance level of 0.997, which exceeds the 0.05 threshold. This indicates that Auditor Reputation is not a significant individual determinant of Audit Quality, leading to the rejection of Hypothesis 1. This suggests that the number of partners in a Public Accounting Firm (KAP) alone does not define its reputation, as reputation is shaped by various qualitative factors beyond just firm size.

The Audit Committee variable shows a Wald value of 5.410 with a significance level of 0.020, indicating a statistically significant positive effect on Audit Quality and thus supporting Hypothesis 2. An effective audit committee enhances monitoring functions, reduces agency problems, and improves audit outcomes.

The Audit Delay variable, with a Wald value of 0.019 and significance of 0.889, is not statistically significant. This leads to the rejection of Hypothesis 3, implying that the timeliness of audit completion does not independently influence audit quality in this context. In contrast, Audit Fee has a Wald value of 9.443 with a significance level of 0.002. This result supports Hypothesis 4, confirming that higher audit fees can be associated with better audit quality, possibly due to greater auditor effort and resources.

Omnibus Test

Table 9.
Omnibus Test

		Chi-Square	df	Sig.
Step 1	Step	91,653	4	,000
	Block	91,653	4	,000
	Model	91,653	4	,000

Meanwhile, Table 9 (Omnibus Test) shows a Chi-Square value of 91.653 with a significance level of 0.000, indicating that the model as a whole is statistically significant. This suggests that when considered collectively, the independent variables (Auditor Reputation, Audit Committee, Audit Delay, and Audit Fee) contribute to explaining variations in Audit Quality. The apparent contradiction between the Omnibus Test and the Wald Test can be clarified by their differing purposes: The Omnibus Test assesses the overall explanatory power of the model, meaning that the set of independent variables collectively has a significant effect on the dependent variable (Audit Quality). In contrast, the Wald Test evaluates the individual contribution of each variable, revealing that only the Audit Committee and Audit Fee variables are statistically significant on their own. Thus, while the model overall is significant (per Omnibus Test), not all individual predictors contribute equally or significantly (per Wald Test), which is a common occurrence in multivariate models.

Auditor Reputation as a Determinant of Audit Quality

The statistical test results indicate that auditor reputation is not a determinant of audit quality, as shown by the regression significance value of 0.997 (> 0.05). Therefore, Hypothesis 1 is rejected. This result implies that the number of partners in a Public Accounting Firm (PAF) does not automatically reflect auditor reputation, nor does it assure higher audit quality.

This finding contradicts signaling theory, which holds that a reputable auditor sends a positive signal to stakeholders regarding the credibility of financial statements. A reputable auditor is expected to adhere to higher standards, perform more rigorous audit procedures, and thereby produce higher audit quality. However, the use of the number of partners as a proxy for reputation may be insufficient. Reputation is a multi-dimensional construct that could also encompass affiliation with international audit networks (e.g., Big Four), industry-specific expertise, or recognition through quality ratings and awards.

This result supports the study of Famelya and Dian (2023), who found no significant relationship between auditor reputation and audit quality, but is inconsistent with Erfan and Ridho Dani (2021), who found a positive effect. Future studies should consider alternative

proxies such as auditor brand name, historical audit performance, or market perception to better capture the nuances of auditor reputation.

Practical implication: Firms should not rely solely on the size or partner count of an audit firm as a proxy for quality. Instead, selection should also consider track record, sector experience, and affiliation with high-quality audit networks.

Audit Committee as a Determinant of Audit Quality

The results show that the audit committee significantly influences audit quality, with a significance value of 0.020 (< 0.05), thus supporting Hypothesis 2. This suggests that audit committees play a crucial role in overseeing the integrity of financial reporting, ensuring compliance, and interacting effectively with external auditors.

This finding is consistent with signaling theory, as an active and competent audit committee signals sound corporate governance and enhances the credibility of financial statements. Through effective monitoring and oversight, audit committees can reduce the risk of material misstatements and enhance auditor performance.

This result aligns with the findings of Wijaya and Sugara (2023) but contradicts Erfan and Ridho Dani (2021), who found no significant effect of audit committees. The divergence may be due to variations in committee effectiveness or independence across firms.

Practical implication: Regulators and firms should not only mandate the formation of audit committees but also ensure their independence, financial literacy, and active involvement to maximize their contribution to audit quality.

Audit Delay as a Determinant of Audit Quality

The statistical test shows that audit delay does not significantly determine audit quality, with a p-value of 0.889 (> 0.05), leading to the rejection of Hypothesis 3. This result implies that audit duration whether longer or shorter does not necessarily correspond to better or worse audit outcomes.

From the perspective of signaling theory, this result is unexpected, as timely audits are assumed to reflect efficient and competent audit processes, while delays may suggest complications or low efficiency. However, in the context of Indonesian regulations, delays might reflect external administrative or procedural bottlenecks (e.g., late submission of documents, lack of resources), rather than low audit quality. It is also possible that audit firms

adjust their timelines based on client size and complexity, without compromising the audit outcome.

This finding is consistent with Bimo and Dian (2023), but differs from Sutani and Khairani (2018), who suggested that audit delay is negatively related to audit quality.

Practical implication: Regulators should interpret audit delay cautiously, considering contextual factors. Firms should streamline administrative coordination with auditors to avoid unnecessary delays without assuming that speed alone improves quality.

Audit Fee as a Determinant of Audit Quality

The analysis reveals that audit fee is a significant determinant of audit quality, with a significance value of 0.002 (< 0.05), leading to the acceptance of Hypothesis 4. This finding underscores that higher audit fees are associated with better audit outcomes, likely because they enable greater resource allocation such as engagement of more experienced audit teams, extended audit procedures, and use of specialized tools.

This is consistent with signaling theory, where higher fees can serve as a signal of auditor diligence and commitment to quality. High-fee engagements often reflect clients with complex operations, which require auditors to apply additional effort and expertise, thereby enhancing audit reliability.

The result confirms the findings of Taufiqah Julia Wardani et al. (2022), who demonstrated a positive relationship between audit fees and audit quality. However, it contradicts Tasya and Erinos (2023), who found that audit fee levels do not significantly affect audit quality possibly due to differences in how audit effort is budgeted or perceived in different industries.

Practical implication: Firms should not seek to minimize audit costs at the expense of quality. Regulators may consider audit fee disclosure as part of transparency measures, helping stakeholders assess whether fees are commensurate with expected audit quality.

CONCLUSION

This study aims to identify the determinants of auditor reputation, audit committee, audit delay, and audit fee on audit quality in manufacturing companies within the consumer goods sector listed on the Indonesia Stock Exchange. The findings reveal that auditor

reputation does not significantly influence audit quality, suggesting that the number of partners in a public accounting firm does not necessarily reflect its overall reputation. Meanwhile, the audit committee plays a significant role in enhancing audit quality, indicating that active oversight and involvement in financial reporting and audit processes contribute to better outcomes. Audit delay is found to be insignificant, meaning that the time taken to complete an audit does not directly determine the quality of the audit results. On the other hand, audit fee is shown to significantly affect audit quality, as sufficient compensation enables auditors to allocate adequate resources and conduct a more comprehensive and effective audit. However, the study is limited by its focus on a single industrial sector, a relatively short observation period, and a limited number of variables. Future research is recommended to broaden the scope by including different industries, extending the time frame, and incorporating additional variables to provide a more comprehensive understanding of the factors influencing audit quality.

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