



The Effect of Audit Tenure, Audit Fee, and Auditor Specialization on Audit Quality

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ABSTRACT

This study aims to examine the effect of audit tenure, audit fee, and auditor specialization on audit quality in Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. Audit quality is an important aspect in ensuring the reliability of financial information provided by companies to stakeholders. This study employs a quantitative approach using secondary data obtained from companies' annual reports. The samples were selected using purposive sampling, resulting in 86 companies with a total of 258 observations. The hypotheses were tested using logistic regression analysis assisted by IBM SPSS version 31. The results indicate that audit tenure has a negative and significant effect on audit quality. This finding suggests that a longer auditor-client relationship tends to reduce the probability of achieving higher audit quality. Furthermore, audit fee has a positive and significant effect on audit quality, indicating that adequate audit compensation enables auditors to allocate sufficient resources and perform audit procedures more effectively. Auditor specialization also has a positive and significant effect on audit quality, as industry-specific knowledge and experience improve auditors' ability to identify material misstatements and audit risks. Simultaneously, audit tenure, audit fee, and auditor specialization significantly affect audit quality. This study concludes that auditor-client relationship duration, audit compensation, and auditor industry expertise are important factors influencing audit quality.

Keywords: Audit Fee; Audit quality; Audit tenure; Auditor specialization

INTRODUCTION

To ensure the accountability and transparency of financial reports, audit procedures are required based on auditing standards to enhance the relevance and reliability of the reports. Audits aim to strengthen the credibility of accounting information and maintain the trust of financial report users. Audit quality is determined by the auditor's ability to detect and report material misstatements in a client's financial statements. Therefore, audit quality is a crucial element in maintaining the integrity of a company's financial reporting. The higher the audit quality, the greater the level of investor confidence in the information presented (Yartono & Utami, 2022).

However, audit quality remains a significant issue in Indonesia due to the occurrence of audit failures and violations involving Public Accountants (AP) and Public Accounting Firms (KAP). Based on data from the Pusat Pembinaan Profesi Keuangan/PPPK, sanctions imposed on Public Accountants and Public Accounting Firms during 2018–2024 showed fluctuating trends. In 2024, PPPK imposed 88 sanctions on Public Accountants, including written warnings, restrictions on audit services, suspension of licenses, and revocation of licenses, as well as one written warning sanction for Public Accounting Firms (PPPK, 2024).



Another example of an audit failure in this sector occurred in 2018 involving KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan in auditing the financial statements of PT Tiga Pilar Sejahtera Food Tbk (currently PT FKS Food Sejahtera). The issue was revealed after KAP Ernst & Young Partners conducted an evaluation of the previous audit results. The investigation identified indications of abnormal increases in sales, inventories, fixed assets, and trade receivables amounting to approximately Rp4 trillion, sales of Rp662 billion, and EBITDA of a subsidiary amounting to Rp329 billion (Farumi & Khamisah, 2025). The existence of these sanctions indicates that violations of auditing standards and professional ethics continue to occur, demonstrating that audit quality remains a relevant issue to be examined. This study focuses on three external factors, namely audit tenure, audit fee, and auditor specialization.

The first factor that can cause audit quality is audit tenure. The definition of audit tenure is the length of the working relationship between a Public Accounting Firm (KAP) and a client in carrying out audit assignments, measured based on the number of years the auditor has carried out the engagement consecutively (Aritonang & Darmawati, 2022). Previous research shows inconsistent findings regarding audit tenure. Research by Jannah (2018) and Renaningtyas (2020) found that audit tenure positively affects audit quality because longer engagements improve auditor knowledge of the client. In other research, Dewita & Erinos (2023), Fajrina & Rohkhatim (2021), and Wicaksono & Purwanto (2021) found that audit tenure negatively affects audit quality due to the potential decline in auditor independence caused by prolonged relationships.

The second factor that can cause audit quality is audit fee. The definition of an audit fee is the amount of financial compensation charged by an auditor for his audit assignment (Hasanah et al., 2025). The amount of the audit fee can vary, depending on a number of factors such as the level of risk of the assignment, the complexity of the services provided, the cost structure of the Public Accounting Firm (KAP), and the expertise and competence of the auditor (Darmawan, 2021). Previous research by Permatasari & Astuti (2018), Pramaswaradana & Astika (2017), and Pramesti & Wiratmaja (2017) found that audit fee has a positive effect on audit quality because higher audit fees support auditors in performing more comprehensive audit procedures. In other research, Pham et al., (2017), Santhi & Ratnadi (2017), and Yartono & Utami (2022) found that audit fee negatively affect audit quality because excessively high rewards can create economic dependency, thereby impairing auditor independence and making them more likely to tolerate client violations.

The third factor that can cause audit quality is auditor specialization. The definition of auditor specialization is the in-depth knowledge and experience possessed by an auditor in conducting audits in a particular client sector or industry (Kholik & Kuntadi, 2024). Previous research shows inconsistent findings regarding auditor specialization. Research by Farumi & Khamisah (2025), Kurniasih & Kiswanto (2019), and Sari & Darya (2020) found that auditor specialization positively affects audit quality because have deeper knowledge, understanding and experience regarding internal controls and business risks of companies in the same industry, so that they are able to provide better audit quality. In other research, Ratnasari et al., (2025) and Sari & Darya (2020) found that auditor specialization negatively affects audit quality because handle the same workload thereby reducing their professional skepticism in the audit process.

The differences in previous research findings indicate a research gap regarding the determinants of audit quality. Previous studies have provided valuable evidence regarding individual factors affecting audit quality; however, several studies still produce inconsistent results and are mostly conducted in different industrial sectors. Therefore, this study extends previous research by examining audit tenure, audit fee, and auditor specialization simultaneously in Consumer Non-Cyclicals companies listed on the Indonesia Stock Exchange during 2022–2024.

The state of the art of this research lies in integrating three external audit related factors into one research model to provide a more comprehensive explanation of audit quality determinants. The novelty of this study is reflected in the research object, namely Consumer Non-Cyclicals companies listed on the Indonesia Stock Exchange during the 2022–2024 period, and the use of logistic regression analysis to examine the probability of achieving higher audit quality. Therefore, this study aims to analyze the effect of audit tenure, audit fee, and auditor specialization on audit quality. The findings are expected to contribute theoretically to the development of audit quality literature and practically provide insights for companies, investors, and public accounting firms in improving audit quality.

LITERATURE REVIEW

Agency Theory

Agency Theory was first introduced by Jensen and Meckling in 1976 through their study entitled *Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure*. This theory explains the contractual relationship between the principal and the agent, where the principal represents the owner or shareholder, while the agent represents management responsible for managing the company's operational activities (Aritonang & Darmawati, 2022). The separation between ownership and control may create agency conflicts due to differences in interests and information asymmetry, as management generally has greater access to internal company information compared to shareholders (Dewita & Erinos, 2023). Therefore, an independent auditor is needed as a monitoring mechanism to reduce agency conflicts and ensure the reliability of financial information. The appointment of an independent auditor represents agency costs, particularly monitoring costs, which aim to minimize information asymmetry between principals and agents (Priyanti & Dewi, 2019). In relation to audit quality, Agency Theory emphasizes that auditors have an important role in maintaining the credibility of financial statements through their ability and independence to detect and report material misstatements or fraud (Nurgina & Nurmalinga, 2024). High audit quality is expected to reduce information asymmetry between management and shareholders and increase public trust in the credibility of financial statements (Effendi & Ulhaq, 2021).

Signal Theory

Signal Theory was first developed by Michael Spence in 1973 through his study entitled *Job Market Signalling*. This theory explains how companies reduce information asymmetry between management and external parties, where management acts as the signal sender by providing information regarding company activities to stakeholders as signal receivers (Mayangsari & Sazangka, 2023). The information disclosed through annual reports provides an overview of the company's condition, which can be interpreted as either a positive signal (good news) or a negative signal (bad news) and influences users economic decision making processes (Yulaeli, 2022). Positive signals from companies may increase stakeholder trust and provide benefits, such as improving stock market reactions, while negative signals may lead to unfavorable perceptions from capital market participants. In relation to audit quality, Signal Theory explains that audit results serve as an indicator of the credibility of financial information that can influence market confidence. High-quality audits provide a positive signal that financial statements are free from material misstatements, as auditors ensure the reliability and accuracy of financial information. Therefore, quality audit signals help stakeholders assess and differentiate the credibility of financial statements among companies (Mayangsari & Sazangka, 2023).

Audit Quality

DeAngelo (1981) defines audit quality as the probability that an auditor will discover and report violations or material misstatements in the client's accounting system. Therefore, audit quality is not only determined by technical competence but also by auditor integrity and professional judgment in responding to audit findings (Vidhiyanty et al., 2022). Audit quality can also be viewed from two perspectives, namely actual quality, which reflects the auditor's ability to reduce material misstatement risk, and perceived quality, which represents stakeholders confidence in the auditor effectiveness (Fajrina & Rohkhatim, 2021). Several proxies are commonly used to measure audit quality, including discretionary accruals related to the quality of company profits (Priyanti & Dewi, 2019). Proxy audit opinion issued by the auditor to reflect the integrity of the audit results (Ratnasari et al., 2025). Then, the proxy for the size of the Public Accounting Firm (KAP) that differentiates between Big Four and non-Big Four (Farumi & Khamisah, 2025). This research uses the proxy of KAP size, which is the difference between Big Four and non-Big Four firms.

Audit Tenure

Audit tenure refers to the length of the professional relationship between a Public Accounting Firm (KAP) and its client, which is generally measured based on the number of years of audit engagement (Dewita & Erinos, 2023). This period reflects the duration of cooperation between auditors and the same client in conducting audit services, where a longer engagement period may affect auditor competence, independence, and audit fee (Mayangsari & Sazangka, 2023). Regulations regarding audit tenure are regulated by the government, as stated in Government Regulation (PP) Number 20 of 2015 pasal 11 to prevent this risk by limiting the engagement period of Public Accountants (AP) to a maximum of 5 consecutive financial years, in order to maintain auditor independence and the integrity of audit reports (Maharani & Triani, 2020). Previous research commonly measure audit tenure using an interval scale based on the number of consecutive years of engagement between the same KAP and client, where the calculation restarts when a KAP change occurs (Priyanti & Dewi, 2019). Additionally, audit tenure can be measured using a dummy variable by categorizing short tenure and long tenure (Maharani & Triani, 2020). This research uses a measures scale of annual intervals between KAP and clients.

Audit Fee

Audit fee refers to the compensation received by an independent auditor or Public Accounting Firm (KAP) for audit services provided to clients. The amount of audit fee is not standardized and is determined based on several factors, including audit risk, service complexity, required auditor expertise, audit time, and the cost structure of the Public Accounting Firm (Dewita & Erinos, 2023). In Indonesia, the determination of audit fees is also regulated through the Regulation of the Indonesian Institute of Certified Public Accountants (IAPI) No. 2 of 2016 concerning the determination of audit service fees for financial statement audits. The amount of audit fee plays an important role in the audit process because adequate fees enable auditors to allocate sufficient resources, perform more comprehensive audit procedures, and improve their ability to detect material misstatements, thereby increasing audit quality (Jannah, 2018). Previous studies commonly measure audit fee using the natural logarithm of total audit fees to reduce data variation and improve statistical analysis (Maulana et al., 2024). Due to the voluntary disclosure of audit fees in Indonesia, some studies alternatively use professional fees as a proxy, although this measurement has limitations because it may include other professional services beyond financial statement audits (Yulaeli, 2022). This research measures the using the natural logarithm of the audit fee in the annual report.

Auditor Specialization

Auditor specialization refers to the auditor's expertise developed through extensive knowledge, experience, and involvement in auditing companies within a specific industry, enabling auditors to better understand industry characteristics, business processes, risks, and specific accounting practices

(Sari & Darya, 2020). Industry specific experience also enhances auditor ability to assess financial statement reliability, recognize unusual conditions, and perform audit procedures more effectively and efficiently (Kholik & Kuntadi, 2024). Therefore, auditor specialization reflects not only general audit knowledge but also the ability to apply professional expertise according to the characteristics of the audited industry. Auditors with industry specialization are considered to have greater competence and professional reputation, which is often reflected through a larger audit market share within a particular industry. The measurement of auditor specialization is generally carried out using a market share approach, namely by measuring auditor specialization based only on the percentage of the number of clients handled divided by the total number of issuers in the related industry (Farumi & Khamisah, 2025)

Hypothesis Development

The Effect of Audit Tenure on Audit Quality

Audit tenure is related to Agency Theory, where auditors with sufficient engagement periods are considered to have greater competence due to their deeper understanding of the client's business processes, accounting systems, and internal controls (Naully et al., 2025). Furthermore, audit tenure is also associated with Signal Theory, where reliable audit results during the engagement period act as a credibility enhancing mechanism, providing assurance to investors that financial statements are free from material misstatements (Yulaeli, 2022). Based on research conducted by Jannah (2018), Nurgina & Nurmalina (2024), and Sososutiksno & Deeng (2023) found that audit tenure has a positive effect on audit quality. A longer audit engagement allows auditors to develop better knowledge of the client's operational conditions, enabling them to design more effective audit procedures and improve their ability to detect material misstatements and fraudulent activities (Hartanti & Zenira, 2025). Based on this explanation, the hypothesis is formulated as follows:

H1: Audit tenure has a positive effect on audit quality.

The Effect of Audit Fee on Audit Quality

Based on Agency Theory, audit fee functions as a monitoring mechanism to reduce agency conflicts and information asymmetry between principals and agents. A higher level of agency conflict increases the demand for high quality audit services, which is generally accompanied by higher audit fees as a form of monitoring cost (Lailatul & Yanthi, 2021). Furthermore, according to Signal Theory, a relatively higher audit fee can be perceived as a positive signal by the market, indicating that the appointed auditor has greater experience and a credible reputation to produce reliable audit results (Yulaeli, 2022). Based on research conducted by Permatasari & Astuti (2018), Renaningtyas (2020), and Yulaeli (Yulaeli, 2022) found that audit fee has a positive effect on audit quality. In addition, higher audit fees can motivate auditors to perform their duties in accordance with professional standards and ethical codes, resulting in more reliable and higher-quality audit reports (Cahyati et al., 2021). Based on this explanation, the hypothesis is formulated as follows:

H2: Audit fee has a positive effect on audit quality.

The Effect of Auditor Specialization on Audit Quality

Based on Agency Theory, specialized auditors act as independent and competent third parties who bridge the interests of principals and agents. Their deeper understanding of industry characteristics and specific risks enables specialized auditors to detect earnings management, material misstatements, and potential fraud more effectively compared to non-specialized auditors (Yulianty et al., 2024). Furthermore, auditor specialization is also related to Signal Theory, where the presence of specialized auditors serves as a positive signal for financial statement users because auditors with industry expertise are considered more capable of ensuring the credibility and reliability of financial information (Sawaludin & Fitriyana, 2025). Based on research conducted by Farumi & Khamisah (2025), Kurniasih & Kiswanto (2019) and Sari & Darya (2020) found that auditor specialization has a positive effect on audit quality. Specialized auditors have a better understanding of unique industry

characteristics, business risks, and internal control systems, allowing them to perform audits more effectively and accurately in detecting material misstatements and indications of fraud (Farumi & Khamisah, 2025). Based on this explanation, the hypothesis is formulated as follows:

H3: Auditor specialization has a positive effect on audit quality.

The Effect of Audit Tenure, Audit Fee, and Auditor Specialization on Audit Quality

Audit tenure, audit fee, and auditor specialization are factors that can collectively influence audit quality. A proportional audit tenure allows auditors to gain a deeper understanding of the clients business characteristics and accounting systems, enabling more effective audit procedures (Jannah, 2018). Audit fees provide sufficient resources for auditors to conduct comprehensive audit processes (Permatasari & Astuti, 2018). In addition, auditor specialization provides advantages in understanding industry specific risks and improving the ability to detect material misstatements (Sari & Darya, 2020). Therefore, the combination of these three factors is expected to contribute positively to audit quality. Previous studies support this relationship, where Sawaludin & Fitriyana (2025) found that audit tenure, audit fee, and auditor specialization simultaneously effect audit quality in food and beverage companies listed on the Indonesia Stock Exchange. Similarly, Jannah (2018) concluded that audit tenure, audit fee, and auditor specialization simultaneously influence audit quality in telecommunication service companies, while Marizqi & Dharma (2023) found similar results in manufacturing companies. Based on these previous findings, the hypothesis is formulated as follows: H4: Audit tenure, audit fee, and auditor specialization simultaneously have a positive effect on audit quality.

Based on the hypothesis described above, the conceptual framework of this study is presented in Figure 1.

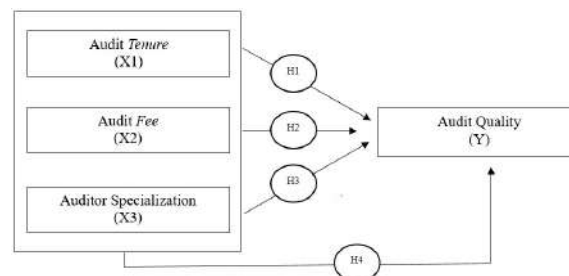


Figure 1. Hypothesis Framework

METHODS

This research uses a quantitative approach with the unit of analysis being organizations (companies), as the information related to audit tenure, audit fee, auditor specialization, and audit quality is determined and disclosed at the company level through financial statements and annual reports. The population in this study consists of Consumer Non-Cyclicals companies listed on the Indonesia Stock Exchange (IDX) during the period of 2022–2024, with a total population of 132 companies. This sector was selected because Consumer Non-Cyclicals companies operate in industries that provide essential products with relatively stable demand, resulting in continuous business activities and consistent financial reporting, which are relevant for examining audit quality (Hasanah et al., 2025). The sample selection was conducted using a nonprobability sampling method with a purposive sampling technique. The sample selection criteria are presented in Table 1. Based on these criteria, 23 companies were excluded due to incomplete annual reports during the research period, and another 23 companies were excluded because they did not provide the required information related to the research variables. Therefore, the final sample consisted of 86 companies with a three-year observation period, resulting in a total of 258 observations. The data used in this study are secondary

data collected through documentation methods by gathering and analyzing audited financial statements, annual reports, and other relevant sources obtained from the official website of the Indonesia Stock Exchange (IDX), supported by scientific journals, books, and other references.

Table 1. Sample Selection Criteria

No.	Sample Selection Criteria	Number of Companies
1.	Consumer Non-Cyclicals sector companies listed on the IDX in the 2022-2024 period	132
2.	Consumer Non-Cyclicals sector companies whose financial reports are not accessible consecutively in the 2022-2024 period	(23)
3.	Consumer Non-Cyclicals Companies that do not include the information required in the research variables	(23)
	Total Sample	86
	Number of Periods	3
	Final Total Sample	258

Source: Data Processed (2026)

The operational variables in this study can be seen in Table 2, the data analysis technique used in this research is logistic regression analysis with the help of SPSS software version 31. Furthermore, the logistic regression analysis in this study was carried out through several stages of testing, namely descriptive statistical analysis, multicollinearity test, model feasibility test using Overall Model Fit and Hosmer and Lemeshow's Goodness of Fit Test, determination coefficient test with Nagelkerke R Square, and hypothesis test using the Wald test (partial) and the Omnibus/Likelihood Ratio test (simultaneous).

Table 2. Operational Definition of Variables

No.	Variable	Operational Definition	Indicator
1.	Audit Quality	Audit quality is the level of possibility or probability of the auditor detecting violations in the client's accounting system and disclosing them in the audited financial statements (Sari & Darya, 2020).	Dummy KAP Big Four = 1 KAP non-Big Four = 0
2.	Audit Tenure	Audit tenure is the length of the working relationship or audit engagement that is continuously established between a Public Accounting Firm (KAP) and a client company in conducting audits of financial reports (Priyanti & Dewi, 2019).	Number of years between KAP and Client
3.	Audit Fee	An audit fee is a reward given by a client to a Public Accounting Firm (KAP) in the form of money or other forms for the audit services provided (Agustini & Siregar, 2020).	Ln Audit Cost

4. Auditor Specialization Auditor specialization is the auditor's level of expertise in deeply understanding the characteristics, risks, and accounting practices of a particular industry, obtained through experience auditing clients in the same sector (Fitri & Pebriyani, 2025)
$$\frac{\text{Jumlah klien KAP dalam industri}}{\text{Jumlah emiten dalam industri}}$$

Source: Data Processed (2026)

RESULTS

This section presents the results of the statistical analyses conducted to examine the effect of audit tenure, audit fee, and auditor specialization on audit quality. The analysis begins with descriptive statistics to provide an overview of the characteristics and distribution of each research variable. Subsequently, the study presents the results of the multicollinearity test, model fit tests, coefficient of determination, classification matrix, logistic regression analysis, and hypothesis testing to evaluate the proposed.

Descriptive Statistics

Table 3. Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
<i>Audit Tenure</i>	258	1.00	3.00	1.7868	0.80193
<i>Audit Fee</i>	258	18.00	24.00	20.4070	1.49743
<i>Auditor Specialization</i>	258	1.00	29.00	10.9341	10.88566
<i>Audit Quality</i>	258	0.00	1.00	0.4225	0.49491
<i>Valid N (listwise)</i>	258				

Source: SPSS 31 Output, Data Processed (2026)

Descriptive statistics analysis is conducted to provide an overview of the characteristics of each research variable based on the minimum value, maximum value, mean, and standard deviation (Hildawati et al., 2024). Based on the descriptive statistics analysis results in Table 3, audit quality has a minimum value of 0.00 and a maximum value of 1.00. This indicates that the research sample includes companies audited by Big Four public accounting firms (represented by a value of 1.00) and companies audited by non-Big Four firms (represented by a value of 0.00). The mean value of 0.4225 indicates that 42.25% of the sample companies used Big Four public accounting firms, with a standard deviation of 0.4949 reflecting variation between Big Four and non-Big Four audit firms. Audit tenure has a minimum value of 1.00 and a maximum value of 3.00, with a mean of 1.7868, indicating that most companies had relatively short audit engagements, while the standard deviation of 0.80193 shows a relatively homogeneous distribution. Audit fee, measured using the natural logarithm of total audit fees, has a minimum value of 18.00 and a maximum value of 24.00, with a mean of 20.4070 and a standard deviation of 1.49743, indicating that audit fee data are relatively consistent and do not have large deviations from the average value. Furthermore, auditor specialization measured using the market share proxy has a minimum value of 1.00 and a maximum value of 29.00, with a mean of 10.9341, indicating that auditors in the sample generally handled around 10–11 clients within the same industry. The standard deviation of 10.88566 indicates considerable variation in auditor specialization levels among the observed companies.

Multicollinearity Test

Table 4. Multicollinearity Test Results

Variable	Tolerance	VIF	Conclusion
<i>Audit Tenure</i>	0.972	1.029	No Multicollinearity
<i>Audit Fee</i>	0.796	1.256	
<i>Auditor Specialization</i>	0.779	1.284	

Source: SPSS 31 Output, Data Processed (2026)

The multicollinearity test was conducted to determine whether there is a high correlation among the independent variables in the regression model. A good regression model should not contain multicollinearity problems, as strong correlations among independent variables may cause unstable regression coefficient estimates and reduce the reliability of the model prediction. This test was performed by examining the Tolerance and Variance Inflation Factor (VIF) values, where a model is considered free from multicollinearity if the Tolerance value is > 0.10 and the VIF value is < 10 (Ghozali, 2021). Based on the results of the multicollinearity test in Table 4, the Tolerance values for audit tenure is 0.972, audit fee is 0.796, and auditor specialization is 0.779. Meanwhile, the VIF values were 1.029 for audit tenure, 1.256 for audit fee, and 1.284 for auditor specialization. All independent variables have Tolerance values > 0.10 and VIF values < 10 , it can be concluded that the regression model does not experience multicollinearity. Therefore, the independent variables used in this study are appropriate for further analysis in examining their effects on audit quality.

Overall Model Fit Test

Table 5. Overall Model Fit Results

<i>-2 Log likelihood Block Number = 0</i>	<i>-2 Log likelihood Block Number = 1</i>
351.438	71.965 ^a

Source: SPSS 31 Output, Data Processed (2026)

The Overall Model Fit test in logistic regression analysis was conducted to evaluate whether the proposed regression model is appropriate and able to explain the relationship between the independent and dependent variables. This test was performed by comparing the value of -2 Log Likelihood (-2LL) between the initial model (Block 0), which only contains a constant, and the final model (Block 1), which includes all independent variables. A lower -2LL value indicates a better model fit (Ghozali, 2021). Based on the overall model test results in Table 5 show that the -2 Log Likelihood value decreased from 351.438 in Block 0 to 71.965 in Block 1 after including audit tenure, audit fee, and auditor specialization as independent variables. This substantial decrease indicates that the model with independent variables provides a better fit compared to the model without predictors. Furthermore, the Omnibus Test of Model Coefficients produced a Chi-square value of 279.473 with a significance level of < 0.001 , indicating that the logistic regression model is statistically significant and appropriate for predicting the probability of companies being categorized as having high audit quality ($Y=1$).

Coefficient of Determination Test (Nagelkerke R-Square)

Table 6. Coefficient of Determination Test Results (Nagelkerke R-Square)

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	71.965 ^a	0.661	0.889

The coefficient of determination test in logistic regression analysis is measured using the Nagelkerke R Square value, which is a modification of the Cox and Snell R Square. This test aims to determine the extent to which the independent variables can explain variations in the dependent variable. The Nagelkerke R Square value ranges from 0 to 1, where a value closer to 1 indicates that the model has a stronger ability to explain and predict the dependent variable, while a value closer to 0 indicates limited explanatory power (Ghozali, 2021). Based on the results of the coefficient of determination (Nagelkerke R-square) test in Table 6, the Cox & Snell R Square value was 0.661, while the Nagelkerke R Square value was 0.889. This high Nagelkerke R Square value indicates that the logistic regression model has a strong explanatory ability in distinguishing companies categorized as using Big Four and non-Big Four Public Accounting Firms (KAP). The combination of audit tenure, audit fee, and auditor specialization contributes significantly to improving the model's ability to predict audit quality categories.

Model Fit Test (Hosmer and Lemeshow's Goodness of Fit Test)

Table 7. Hosmer and Lemeshow's Goodness of Fit Test Results

Step	Chi-square	Df	Sig.
1	3.018	8	0.933

Source: SPSS 31 Output, Data Processed (2026)

The Hosmer and Lemeshow's Goodness of Fit Test was conducted to evaluate whether the logistic regression model fits the observed data. A regression model is considered appropriate when there is no significant difference between the predicted values generated by the model and the actual observed values. The model is considered fit if the significance value of the Hosmer and Lemeshow test is > 0.05 (Ghozali, 2021). Based on the results of the Model Fit Test (Hosmer and Lemeshow's Goodness of Fit Test) in Table 7, a Chi-square value of 3.018 with a significance value of 0.933. The significance value is > 0.05 , it can be concluded that the logistic regression model used in this study is fit and able to predict the observed data appropriately. Therefore, the model does not show a significant difference between the predicted and actual values and is suitable for further analysis.

Classification Matrix Test

Table 8. Classification Matrix Test Results

		<i>Predicted</i>			
		<i>Audit Quality</i>		<i>Percentage</i>	
<i>Observed</i>		<i>Non Big 4</i>	<i>Big 4</i>	<i>Correct</i>	
Step 1	Audit	<i>Non Big 4</i>	141	8	94.6
	Quality	<i>Big 4</i>	10	99	90.8
	<i>Overall Percentage</i>				93.0

Source: SPSS 31 Output, Data Processed (2026)

The classification matrix test was conducted to evaluate the accuracy of the logistic regression model in classifying the dependent variable correctly. The 2×2 classification table compares the actual observed values with the predicted values, where the dependent variable is categorized into non-Big Four audit quality (0) and Big Four audit quality (1). A model with good classification ability is expected to produce a high percentage of correct predictions (Ghozali, 2021). Based on the results of the classification matrix test in Table 8, among 149 observations that were actually categorized as non-Big Four, the model correctly classified 141 observations and incorrectly classified 8 observations, resulting in an accuracy rate of 94.6%. Meanwhile, among 109 observations that were

actually categorized as Big Four, the model correctly classified 99 observations and incorrectly classified 10 observations, resulting in an accuracy rate of 90.8%. Overall, the logistic regression model achieved an overall classification accuracy of 93.0%, indicating that the model has a strong predictive ability in distinguishing companies audited by Big Four and non-Big Four Public Accounting Firms.

Logistic Regression Model

Table 9. Logistic Regression Test Results

Variabel	B	S.E.	Wald	df	Sig.	Exp(B)
<i>Audit Tenure</i>	-0.931	0.455	4.192	1	0.041	0.394
<i>Audit Fee</i>	2.105	0.403	27.324	1	0.001	8.209
<i>Auditor Specialization</i>	0.309	0.060	26.475	1	0.001	1.362
<i>Constant</i>	-45.652	8.449	29.197	1	0.000	0.000

Source: SPSS 31 Output, Data Processed (2026)

After conducting several model suitability tests, logistic regression analysis was conducted to examine the relationship between the independent and dependent variables. Based on the B values obtained in Table 9, the logistic regression model equation is formulated as follows:

$$\ln \frac{P}{(1-P)} = -45,652 - 0,931 AT + 2,105AF + 0,309SA + e$$

The results of the regression equation above can be interpreted as follows:

- The constant value (α) of -45.652 indicates that if the variables Audit Tenure (AT), Audit Fee (AF), and Auditor Specialization (SA) are held constant at zero, the log-odds of a company falling into the Big Four audit firm category is -45.652.
- The Audit Tenure (AT) variable has a regression coefficient of -0.931. This negative coefficient indicates that the longer the engagement period between the auditor and the client, the more the company's log-odds of falling into the Big Four audit firm category tend to decrease.
- The Audit Fee variable has a regression coefficient of 2.105. The positive coefficient indicates that the higher the audit fee paid by the company, the greater the company's log-odds of falling into the Big Four audit firm category.
- The Auditor Specialization variable has a regression coefficient of 0.309. The positive coefficient value indicates that the higher the auditor specialization, the more the company's log-odds of falling into the Big Four audit firm category increase.

Hypothesis Test

Uji Wald

Table 10. Wald Test Results

Variable	B	Sig.	Conclusion
Audit Tenure	-0.931	0.041	H1 Rejected
Audit Fee	2.105	0.001	H2 Accepted
Auditor Specialization	0.309	0.001	H3 Accepted

Source: SPSS 31 Output, Data Processed (2026)

Based on the Wald test results in Table 10, the interpretation is as follows:

- a. Audit tenure variable has a significance value of 0.041 which is < 0.05 , indicating that audit tenure has a significant effect on audit quality. Furthermore, the coefficient (B) value of -0.931 indicates that audit tenure has a negative relationship with audit quality. This means that a longer audit engagement period decreases the likelihood of companies being categorized as having high audit quality, which is proxied by the use of Big Four Public Accounting Firms.
- b. Audit fee variable has a significance value of 0.001 which is < 0.05 , indicating that audit fee has a significant effect on audit quality. The coefficient (B) value of 2.105 indicates that audit fee has a positive relationship with audit quality. This result shows that companies with higher audit fees have a greater likelihood of being audited by Big Four Public Accounting Firms.
- c. Auditor specialization variable has a significance value of 0.001 which is < 0.05 , indicating that auditor specialization has a significant effect on audit quality. The coefficient (B) value of 0.309 indicates that auditor specialization has a positive relationship with audit quality. This means that a higher level of auditor specialization increases the likelihood of companies being categorized as having high audit quality.

Omnibus/Likelihood Ratio Test

Table 11. Omnibus/Likelihood Ratio Test Results

Chi-square	Df	Sig.
279.473	3	0.001

Source: SPSS 31 Output, Data Processed (2026)

The Omnibus Test or Likelihood Ratio Test in logistic regression analysis was conducted to examine whether all independent variables simultaneously influence the dependent variable. This test aims to determine whether the inclusion of independent variables, namely audit tenure, audit fee, and auditor specialization, significantly improves the model fit compared to the initial model that only includes a constant (Ghozali, 2021). Based on the test results in Table 11, the model obtained a Chi-square value of 279.473 with a significance value of < 0.01 . It can be concluded that audit tenure, audit fee, and auditor specialization simultaneously have a significant effect on audit quality.

DISCUSSION

The Effect of Audit Tenure on Audit Quality

The logistic regression results show that audit tenure has a significance value of 0.041 (< 0.05) with a regression coefficient (B) of -0.931, indicating that audit tenure has a significant negative effect on audit quality. This result means that a longer audit engagement period between auditors and clients decreases the likelihood of companies being categorized as having high audit quality, which is proxied by the use of Big Four Public Accounting Firms. Therefore, the first hypothesis (H1), which states that audit tenure has a positive and significant effect on audit quality, is rejected. This result is consistent with previous studies by Dewita & Erinos (2023), Fajrina & Rohkhatim (2021), and Wicaksono & Purwanto (2021) which found that longer audit tenure negatively affects audit quality due to potential threats to auditor independence. However, this finding differs from studies conducted by Nurgina & Nurmalina (2024) and Sososutiksno & Deeng (2023) which found a positive relationship between audit tenure and audit quality, as longer engagements may improve auditor competence and understanding of client business processes. In addition, Effendi & Ulhaq (2021) and Santosa & Muhammad (2022) found that audit tenure has no effect on audit quality, arguing that auditors maintain professionalism and ethical standards regardless of the audit engagement period.

The Effect of Audit Fee on Audit Quality

The logistic regression results indicate that audit fee has a significance value of 0.001 (<0.05) with a regression coefficient (B) of 2.105, indicating that audit fee has a positive and significant effect on audit quality. This result shows that higher audit fees increase the likelihood of companies being categorized as having high audit quality, which is proxied by the use of Big Four Public Accounting Firms (KAP). Therefore, the second hypothesis (H2), which states that audit fee has a positive and significant effect on audit quality, is accepted. This finding is consistent with previous studies by Yulaeli (Yulaeli, 2022), Kamil (Kamil, 2021), and Virgiantino & Widiyati (2023) which found that audit fee has a positive and significant effect on audit quality because sufficient audit compensation allows auditors to allocate more experienced personnel, longer audit hours, and better audit technology. However, this result differs from the findings of Sihombing & Swasti (2022) and Agustini & Siregar (2020) which found a negative relationship between audit fee and audit quality, suggesting that audit fee does not always reflect auditor independence and professionalism due to pricing competition and contractual negotiations in the audit industry.

The Effect of Auditor Specialization on Audit Quality

The logistic regression results show that auditor specialization has a significance value of 0.001 (<0.05) with a regression coefficient (B) of 0.309, indicating that auditor specialization has a positive and significant effect on audit quality. This result demonstrates that higher auditor specialization increases the likelihood of companies being categorized as having high audit quality, which is proxied by the use of Big Four Public Accounting Firms (KAP). Therefore, the third hypothesis (H3), which states that auditor specialization has a positive and significant effect on audit quality, is accepted. This finding is consistent with previous studies by Farumi & Khamisah (2025), Kurniasih & Kiswanto (2019), and Sari & Darya (2020), which found that auditor specialization positively effects audit quality because specialized auditors have superior knowledge, experience, and ability to design effective audit procedures and detect audit risks. However, this result differs from the findings of Fitri & Pebriyani (2025), Arum & Pamungkas (2025) and Maharani & Triani (2020) which found that auditor specialization has no significant effect on audit quality. These differences may occur due to auditor rotation policies and the requirement for all auditors, both specialists and non-specialists, to comply with the same professional standards and ethical requirements, resulting in insignificant differences in audit quality in certain research contexts.

The Effect of Audit Tenure, Audit Fee, and Auditor Specialization on Audit Quality

The Omnibus Test of Model Coefficients produced a Chi-square value of 279.473 with a significance level of 0.001, which is $<$ the 0.05. This result indicates that audit tenure, audit fee, and auditor specialization simultaneously have a significant effect on audit quality in Consumer Non-Cyclicals companies. Therefore, the fourth hypothesis (H4) is accepted. The findings suggest that an appropriate audit engagement period, adequate audit fees that support the allocation of qualified audit resources, and strong industry specific expertise collectively enhance the auditor's ability to detect and report material misstatements, thereby improving audit quality. These results are consistent with previous studies conducted by Sawaludin & Fitriyana (2025), Jannah (2018), and Marizqi & Dharma (2023) which also found that audit tenure, audit fee, and auditor specialization jointly influence audit quality across different industry sectors. This consistency reinforces the argument that audit quality depends on an effective audit environment characterized by an appropriate auditor-client relationship, sufficient audit compensation, and industry-specific auditor expertise, enabling auditors to perform their professional responsibilities more effectively and enhance the credibility of audited financial statements.

CONCLUSIONS

This study examined the effects of audit tenure, audit fee, and auditor specialization on audit quality in Consumer Non-Cyclicals companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The findings reveal that audit tenure has a significant negative effect on audit quality. In contrast, audit fee and auditor specialization have significant positive effects on audit quality. Furthermore, the Omnibus Test confirms that audit tenure, audit fee, and auditor specialization simultaneously have a significant effect on audit quality, indicating that these factors collectively contribute to improving audit quality.

These findings contribute to the literature by providing empirical evidence on the determinants of audit quality in the Indonesian Consumer Non-Cyclicals sector, particularly by highlighting the combined role of audit engagement duration, audit compensation, and auditor industry specialization. The results also reinforce the relevance of agency theory and signaling theory in explaining audit quality. Practically, the findings suggest that companies should consider maintaining an appropriate audit tenure, engaging auditors with industry specialization, and allocating adequate audit fees to enhance audit quality. Nevertheless, this study is limited to Consumer Non-Cyclicals companies listed on the Indonesia Stock Exchange during the 2022–2024 period and relies on secondary data obtained from published annual reports. In addition, audit quality is examined only through audit tenure, audit fee, and auditor specialization, while other potential determinants are not included. Future studies are encouraged to extend the analysis to other industry sectors, incorporate additional variables such as audit rotation, audit delay, auditor independence, corporate governance, and firm size, and employ alternative proxies and analytical methods to provide a more comprehensive understanding of audit quality.

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USE OF ARTIFICIAL INTELLIGENCE (AI)

The authors declare that the generative artificial intelligence (AI) tools ChatGPT and Gemini were used exclusively to assist with language editing, paraphrasing, summarizing, and improving the clarity, conciseness, and formality of the manuscript. The use of AI did not influence the scientific content, study design, data analysis, data interpretation, results, or conclusions of the manuscript. Full responsibility for the content remains with the authors.

CONFLICT OF INTEREST

The authors declare no conflicts of interest.

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