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THE INFLUENCE OF THE AUDIT COMMITTEE, AUDITOR REPUTATION, AND COMPANY SIZE ON AUDIT QUALITY IN PROPERTY AND REAL ESTATE COMPANIES

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ABSTRACT

This research aims to determine the partial influence of the Audit Committee, Auditor Reputation and Company Size on Audit Quality. This type of research is quantitative, and the data used is secondary data with media in the form of property and real estate company financial reports taken from IDX. The population used in this research is property and real estate companies listed on the Indonesia Stock Exchange during the 2019-2023 period, data management uses eviews 9 version. Based on the results of the tests carried out, the audit committee variables, auditor reputation and company size simultaneously influence audit quality. And partially, the audit committee and auditor's reputation have no effect on audit quality, while company size has an effect on audit quality.

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Keywords: Audit Committee, Auditor Reputation, Company Size, Audit Quality.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh secara parsial Komite Audit, Reputasi Auditor dan Ukuran Perusahaan terhadap Kualitas Audit. Jenis penelitian ini adalah kuantitatif, dan data yang digunakan adalah data sekunder dengan media berupa laporan keuangan perusahaan property dan real estate yang diambil dari IDX. Populasi yang digunakan dalam penelitian ini adalah perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia selama periode 2019-2023, pengelolaan data menggunakan eviews versi 9. Berdasarkan hasil pengujian yang dilakukan, variabel komite audit, reputasi auditor dan ukuran perusahaan secara simultan berpengaruh terhadap kualitas audit. Dan secara parsial, komite audit dan reputasi auditor tidak berpengaruh terhadap kualitas audit, sedangkan ukuran perusahaan berpengaruh terhadap kualitas audit.

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Kata Kunci: Komite Audit, Reputasi Auditor, Ukuran Perusahaan, Kualitas Audit.

1. INTRODUCTION

In the business world, financial statements have an important role as a source of information for investors, creditors, and other stakeholders in making decisions. To ensure the reliability of financial statements, an external audit is required to assess whether the reports have been prepared in accordance with applicable accounting standards. (Syaifulloh & Khikmah, 2020) Audit quality is a crucial factor in maintaining transparency and public trust in the company's financial statements. However, various cases of audit failures that occurred in Indonesia indicate that there are still challenges in maintaining audit quality, especially related to the role of the audit committee, auditor reputation, and company size.

In recent years, audit quality in Indonesia has become a major concern due to various audit failures that have significantly impacted public trust and financial market stability. One phenomenon reflecting the issue of audit quality is the delisting of companies from the Indonesia Stock Exchange (IDX), such as PT Sekawan Intipratama Tbk (SIAP), PT Borneo Lumbung Energy & Metal Tbk (BORN), and PT Bara Jaya Internasional Tbk. These companies were removed from the IDX for failing to comply with stock exchange regulations and experiencing prolonged suspension due to unresolved financial issues.

Additionally, a case involving the public accounting firm Purwantono, Sungkoro & Surja in the financial statement audit of PT Hanson International Tbk highlights how auditor failures can lead to sanctions by the Financial Services Authority (OJK). Errors in auditing financial statements resulted in inaccurate information for shareholders and other stakeholders. Consequently, OJK imposed a one-year suspension of the firm's Registered License (STTD) as a penalty for its negligence.

(Mauliana dkk., 2021) Audit failures not only impact the audited companies but also undermine investor confidence, increase financial market risks, and negatively affect Indonesia's investment climate. The economic consequences of poor audit quality can lead to stock price declines, difficulties in obtaining financing, and overall instability in the corporate sector. Thus, ensuring high-quality audits is crucial in maintaining market credibility and protecting investor interests. Despite efforts to enhance audit quality, challenges remain, particularly in enforcing compliance with established regulations. Many auditors and companies do not fully adhere to the applicable standards, highlighting the need for stricter supervision and policy improvements. Strengthening the role of audit committees, ensuring auditor independence, and considering company size factors can contribute to better audit outcomes.

Based on this problem, this study aims to analyze the influence of audit committee, auditor reputation, and company size on audit quality especially in the context of property and real estate sector companies listed on the Indonesia Stock Exchange (IDX).

The problem formulation in this study is as follows: (1) Do audit committee, auditor reputation, and company size simultaneously affect audit quality? (2) Does the audit committee affect audit quality? (3) Does auditor reputation affect audit quality? (4) Does company size affect audit quality?

2. LITERATURE REVIEW

Agency Theory

Agency theory explains the relationship between company owners (principals) and management (agents), where there is a potential conflict of interest due to differences in objectives. Jensen and Meckling (1976) state that this conflict can be reduced by the existence of external supervision, such as independent auditors, who are tasked with ensuring that the financial statements prepared by management can be trusted. The existence of an effective audit committee can also help increase transparency and reduce information asymmetry in the company (Herianti & Suryani, 2018).

Attribution Theory

Fritz Heider (1958) explains that attribution theory is concerned with how a person assesses the actions or decisions of other individuals. In the context of auditing, auditor reputation can reflect competence and integrity in detecting and reporting errors in financial statements (Luthans, 2005). Auditors with good reputations tend to be more trusted in producing high-quality audits because they have better credibility and expertise (Rizaldi, 2022).

Audit Quality

Audit quality refers to the auditor's ability to find and report material

misstatements in financial statements. According to Rahmawati (2021), a quality audit must be in accordance with applicable audit standards and carried out independently. Auditor competence is also an important factor in ensuring that the audited financial statements are free from errors or fraud (Putri & Rasmini, 2018).

Audit Committee

The audit committee is a group formed to assist the board of commissioners in overseeing the audit process and financial reporting. Manurung et al. (2018) state that the existence of an effective audit committee can increase transparency and assist external auditors in carrying out their duties. An active audit committee can also reduce the risk of manipulation of financial statements and increase audit credibility (Pertiwi et al., 2016).

Auditor Reputation

Auditors with high reputations, especially those who are members of the Big Four Public Accounting Firms (KAP), are considered to have better professionalism standards. Annisa (2018) states that auditor reputation is related to their ability to find errors in financial statements and report findings independently. Auditors from large KAPs are more likely to produce high-quality audits than auditors from smaller KAPs (Purnomo & Aulia, 2019).

Company Size

Company size is often associated with audit quality because large companies tend to have stronger internal control systems and are supervised by auditors with higher levels of competence. Sunarsih et al. (2020) explain that companies with large total assets have higher responsibilities in financial reporting, so they are more likely to be audited by auditors who have high credibility. Febriyanti (2020) also states that large companies are more transparent in presenting financial reports, thereby reducing the possibility of audit errors.

Conceptual Framework

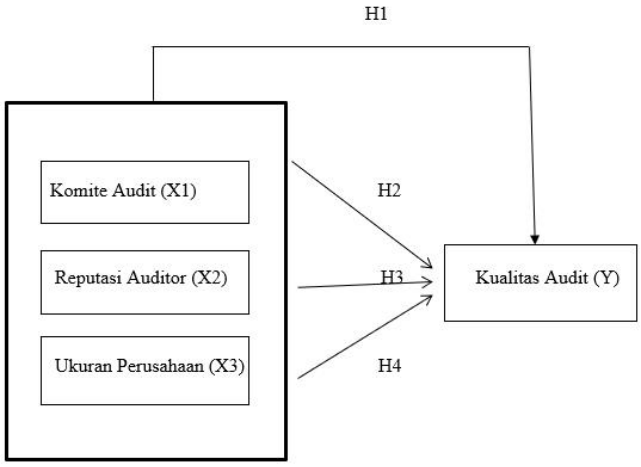

Figure 2.1 Conceptual Framework

Hypothesis Development

Simultaneous The Influence of Audit Committee, Auditor Reputation, and Company Size on Audit Quality.

Based on agency theory which states that better supervision, highly reputable auditors, and larger companies tend to produce better audit quality (Jensen & Meckling, 1976). In addition, attribution theory supports the idea that auditor reputation can influence public perceptions of the reliability of financial statements (Heider, 1958).

H1: It is suspected that the Audit Committee, Auditor Reputation, Company Size have an influence on Audit Quality

The Influence of Audit Committee on Audit Quality

According to Manurung et al. (2018), a high-quality audit committee can improve external audit results because it functions as a liaison between external audit and company management. An audit committee that is more active in carrying out its functions can assist auditors in obtaining more accurate information and minimizing the risk of misstatement in the financial statements (Pertiwi et al., 2016).

In addition, Ulfa Lailatul & Merlyana Dwinda Yanthi's research (2021) shows that more frequent audit committee meetings can improve audit quality. This is in line with agency theory which states that tighter supervision by the audit committee can reduce information asymmetry between management and shareholders, thereby improving the quality of financial statements (Jensen & Meckling, 1976). The results of research by Hasanan et al. (2020) also proves that the existence of a strong audit committee has a positive influence on audit quality.

H2: It is suspected that the Audit Committee has an influence on Audit Quality

The Influence of the Auditor Reputation on Audit Quality.

Auditors with high reputations tend to have stricter professionalism standards, better independence, and are better able to detect and report misstatements in financial statements. According to Annisa (2018), auditors with good reputations are more likely to produce high-quality audits because they have stronger credibility in the eyes of stakeholders. Auditors from Big Four public accounting firms (KAP) are often considered more reliable because they have more resources, experience, and access to advanced audit methodologies than auditors from non-Big Four KAP. Davidson in Hussein (2013) found that Big Four KAPs have a higher tendency to report misstatements found in client financial statements.

H3: It is suspected that Auditor Reputation affects Audit Quality.

The Influence of Company Siza on Audit Quality.

According to Sunarsih et al. (2020), companies with large total assets have higher responsibilities in financial reporting, so they are more likely to be audited by auditors who have high credibility. This is in line with Febriyanti's (2020) research which states that large companies are more transparent in presenting financial reports, thereby reducing the possibility of audit errors.

In addition, Susanti (2017) found that company size affects audit quality because the larger a company is, the higher the expectations of investors and shareholders of the quality of audited financial statements. Thus, large companies are more likely to use the services of auditors from the Big Four KAP, which are known to have a better reputation and higher audit standards.

This research is also supported by Febriyanti & Mertha (2015) who found that company size has a positive effect on audit quality. In agency theory, the larger a company is, the higher the level of conflict of interest between management and shareholders, so that tighter supervision through high-quality audits becomes increasingly necessary.

H4: It is suspected that Company Size has an influence on Audit Quality.

3. DATA AND RESEARCH TECHNIQUE ANALISYS

Types of Research

This type of research is quantitative data, while the research data source is secondary data in the form of annual reports of Property and Real Estate Companies during the 2019-2023 period on the Indonesia Stock Exchange (IDX) obtained from www.idx.co.id.

Operational Variables

This research consists of three independent variables, namely the Audit Committee, Auditor Reputation and Company Size. And one dependent variable is Audit Quality.

Population and Sample

The population in this research were all property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2023 period, totaling 83 companies. This research uses purposive sampling method, which is a sample selection technique based on certain criteria. The sample criteria used are:

1. Property and real estate sector companies listed on the IDX in 2019-2023.
2. Companies that publish complete annual financial reports during the study period.
3. Companies that have complete data related to research variables (audit committee, auditor reputation, and company size).
4. Companies that did not experience losses during the 2019-2023 period.
5. Companies that use auditors from Big Four KAP or non-Big Four KAP listed on the IDX.

Data Collection Technique

Data obtained from the Indonesia Stock Exchange (IDX) through its official website (www.idx.co.id) for property and real estate companies.

Data Analysis Techniques

This research uses logistic regression because the dependent variable uses dummy variables in its measurement. In logistic regression analysis. The stages of logistic regression analysis include testing the feasibility of the regression model (Goodnes of Fit Test), assessing the fit model (Overall Model Fit), multicollinearity test, determination coefficient test. Hypothesis testing includes, F test and T test. The research data will be calculated using the eviews 9 Statistical Software program.

4. RESULT AND DISCUSSION

Descriptive Statistical Test

Table 4.1

Descriptive Statistical Test

Date: 07/12/24
Time: 20:24
Sample: 2019 2023

	Y	X1	X2	X3
Mean	0.222222	0.443556	0.333333	0.097333
Median	0.000000	0.070000	0.000000	0.090000
Maximum	1.000000	1.010000	1.000000	0.210000
Minimum	0.000000	0.010000	0.000000	0.010000
Std. Dev.	0.420437	0.444390	0.476731	0.044792
Skewness	1.336306	0.335416	0.707107	0.717909
Kurtosis	2.785714	1.204862	1.500000	3.384074
Jarque-Bera	13.47895	6.886002	7.968750	4.142041
Probability	0.001183	0.031969	0.018604	0.126057
Sum	10.00000	19.96000	15.00000	4.380000
Sum Sq. Dev.	7.777778	8.689231	10.00000	0.088280
Observations	45	45	45	45

Output Eviews Series 9, (2024)

From Table 4.1, the following information is obtained:

1. In the audit committee variable, the minimum value is 0.010000, the maximum value is 1.00, the average value is 0.443556 and the standard deviation value is 0.444390.
2. In the auditor reputation variable, the minimum value is 0.000000, the maximum value is 1.000000, the average value is 0.333333 and the standard deviation value is 0.476731.
3. In the company size variable, the minimum value is 0.010000, the maximum value is 0.210000, the average value is 0.097333 and the standard deviation value is 0.044792.

Logistic Regression Test

Table 4.2
Logistic Regression Test

Sample: 2019 2023
Included observations: 45
Convergence achieved after 9 iterations
Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	0.936572	1.527798	0.613021	0.0298
X1	-7.881179	7.978006	-0.987863	0.0332
X2	-0.615009	0.980705	-0.627109	0.1508
X3	-7.166657	14.06175	-0.509656	0.0102

McFadden R-squared	0.297009	Mean dependent var	0.222222
S.D. dependent var	0.420437	S.E. of regression	0.380994
Akaike info criterion	0.922535	Sum squared resid	5.951420
Schwarz criterion	1.083127	Log likelihood	-16.75703
Hannan-Quinn criter.	0.982402	Deviance	33.51407
Restr. Deviance	47.67356	Restr. log likelihood	-23.83678
LR statistic	14.15949	Avg. log likelihood	-0.372379
Prob(LR statistic)	0.002696		

Obs with Dep=0	35	Total obs	45
Obs with Dep=1	10		

Output Eviews Series 9, (2024)

From Table 4.2, the following information is obtained:

1. The audit committee variable as an independent variable shows a negative coefficient with a significance value (p) of 0.03 which is smaller than α = 5%. Because the significant level (p) is smaller than α = 5%, the first hypothesis (Ha1) is accepted. This shows that the audit committee has a significant effect on audit quality.
2. The auditor reputation variable as an independent variable shows a negative coefficient with a significance level (p) of 0.15. Because this p value is greater than α = 5%, the second hypothesis (Ha2) is rejected. This means that auditor reputation has no significant effect on audit quality.
3. The company size variable as an independent variable has a negative coefficient with a significant level (p) of 0.01, smaller than α = 5% because the significant level (p) is smaller than α = 5%, the third hypothesis (Ha3) is accepted, which indicates that company size has a significant effect on audit quality.

Goodness of Fit Test (Hosmer and Lemeshow)

Table 4.3

Goodness Of FitTest (Hosmer and Lemeshow)

Goodness-of-Fit Evaluation for Binary Specification
Andrews and Hosmer-Lemeshow Tests
Equation: UNTITLED
Date: 07/12/24 Time: 21:05
Grouping based upon predicted risk (randomize ties)

	Quantile of Risk		Dep=0		Dep=1		Total	H-L
	Low	High	Actual	Expect	Actual	Expect	Obs	Value
1	0.0002	0.0003	4	3.99884	0	0.00116	4	0.00116
2	0.0004	0.0004	5	4.99804	0	0.00196	5	0.00196
3	0.0004	0.0005	4	3.99804	0	0.00196	4	0.00196
4	0.0005	0.0020	5	4.99321	0	0.00679	5	0.00680
5	0.0050	0.2957	3	3.41480	1	0.58520	4	0.34440
6	0.3108	0.3248	5	3.38997	0	1.61003	5	2.37469
7	0.3375	0.3603	3	2.60126	1	1.39874	4	0.17479
8	0.3719	0.4371	1	2.92836	4	2.07164	5	3.06485
9	0.4445	0.4711	0	2.17478	4	1.82522	4	4.76606
10	0.4923	0.5102	5	2.50269	0	2.49731	5	4.98924
		Total	35	35.0000	10	10.0000	45	15.7259

H-L Statistic	15.7259	Prob. Chi-Sq(8)	0.05104
Andrews Statistic	33.9213	Prob. Chi-Sq(10)	0.0002

Output Eviews Series 19, (2024)

Table 4.3 shows that the model eligibility criterion is H0, and the results show that the Chi Square Probability value of 0.05104 > 0.05 indicates that there is no difference between the logistic regression model estimation data and the research observation data, this indicates that the logistic regression model can be accepted and used correctly in this research.

Overall Mode Fit Test

Table 4.4
Overall Mode Fit Test

McFadden R-squared	0.297009	Mean dependent var	0.222222
S.D. dependent var	0.420437	S.E. of regression	0.380994
Akaike info criterion	0.922535	Sum squared resid	5.951420
Schwarz criterion	1.083127	Log likelihood	-16.75703
Hannan-Quinn criter.	0.982402	Deviance	33.51407
Restr. Deviance	47.67356	Restr. log likelihood	-23.83678
LR statistic	14.15949	Avg. log likelihood	-0.372379
Prob(LR statistic)	0.002696		

Output Eviews Series 19, (2024)

Based on table 4.4, it is obtained that the test is carried out by comparing the value between -2 log Likelihood (-2LL) at the beginning (Block Number = 0) with the -2Log Likelihood (-2LL) value at the end (Block Number = 1). The initial -2LL value is 16.75703. after entering the four independent variables, the final -2LL value has decreased to 0.372379. The decrease in Likelihood (-2LL) indicates that the better regression model or hypothesized model fits the data.

Multicollinearity Test

Table 4.5

Multicollinearity Test

C	0.000000	0.000000	0.000000
X1	0.447336	0.020790	0.444390
X2	0.458349	0.527046	0.476731
X3	0.038440	0.058727	0.044792

Output Eviews Series 9, (2024)

Based on table 4.5, the multicollinearity test results show that there are no variables that show a correlation value above 0.8. It is concluded that there are no relationships or symptoms of colleration between the independent variables in this research.

Determination Coefficient Test

Table 4.6

Determination Coefficient Test

McFadden R-squared	0.297009	Mean dependent var	0.222222
S.D. dependent var	0.420437	S.E. of regression	0.380994
Akaike info criterion	0.922535	Sum squared resid	5.951420
Schwarz criterion	1.083127	Log likelihood	-16.75703
Hannan-Quinn criter.	0.982402	Deviance	33.51407
Restr. Deviance	47.67356	Restr. log likelihood	-23.83678
LR statistic	14.15949	Avg. log likelihood	-0.372379
Prob(LR statistic)	0.002696		

Output Eviews Series 9, (2024)

Based on table 4.6, McFadden R-squared column shows a value of 0.297009 or 29%. This shows that variable X has an influence of 29% on variable Y, and variables not examined in this research have an influence of 79%..

Simultaneous Test (F Test)

Table 4.7

Simultaneous Test (F Test)

Sample: 2019 2023
Included observations: 45
Convergence achieved after 9 iterations
Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	0.936572	1.527798	0.613021	0.0298
X1	-7.881179	7.978006	-0.987863	0.0332
X2	-0.615009	0.980705	-0.627109	0.1508
X3	-7.166657	14.06175	-0.509656	0.0102

McFadden R-squared	0.297009	Mean dependent var	0.222222
S.D. dependent var	0.420437	S.E. of regression	0.380994
Akaike info criterion	0.922535	Sum squared resid	5.951420
Schwarz criterion	1.083127	Log likelihood	-16.75703
Hannan-Quinn criter.	0.982402	Deviance	33.51407
Restr. Deviance	47.67356	Restr. log likelihood	-23.83678
LR statistic	14.15949	Avg. log likelihood	-0.372379
Prob(LR statistic)	0.002696		

Obs with Dep=0	35	Total obs	45
Obs with Dep=1	10		

Output Eviews Series 9, (2024)

Table 4.8 shows the LR value is 14,15949 with a probability LR Statistic value of 0.002696 lower than α 0.05. This means that the Audit Committee, Audit Committee, Auditor Reputation, and Company Size simultaneously influence Audit Quality.

Partial Test (t Test)

Table 4.8

Partial Test (t Test)

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	0.936572	1.527798	0.613021	0.0298
X1	-7.881179	7.978006	-0.987863	0.0332
X2	-0.615009	0.980705	-0.627109	0.1508
X3	-7.166657	14.06175	-0.509656	0.0102

Output Eviews Series 9, (2024)

Table 4.8 results of t test values (partial)

1. Influence of Audit Committee on Audit Quality
   The effect of the Audit Committee (X1) on Audit Quality (Y) can be seen from the table showing that the probability value for the Audit Committee is 0.0332, which is below ③ 0.05. In addition, the Z-statistic value was recorded at -0.987863. This indicates that the Audit Committee (X1) affects the quality of the audit (Y). Thus, it can be concluded that the results of the first hypothesis (H1) show that the Audit Committee (X1) has a partially significant influence on the quality of the Audit (Y).
2. Influence of Auditor reputation on Audit Quality
   Influence of auditor's reputation (X2) on audit Quality (Y) can be seen in the table where the probability value for auditor's reputation is recorded at 0.1508, which is greater than ③ 0.05. In addition, the Z-statistic value obtained is -0.627109. This shows that the auditor's reputation (X2) does not affect the quality of the audit (Y). Thus, it can be concluded that the results of the second hypothesis (H2) show that the auditor's reputation (X2) does not partially affect the quality of the audit (Y).
3. Influence of Company Size on Audit Quality
   The influence of company size (X3) on Audit Quality (Y) can be seen from the table which shows the probability value for company size of 0.0102, which is smaller than 0.05. In addition, the Z-statistic value was recorded at -0.509656. This indicates that the size of the company (X3) has a significant influence on the quality of the Audit (Y). Thus, it can be concluded that the results of the third hypothesis (H3) show that the size of the company (X3) has a partial effect on the quality of the Audit (Y).

5. CONCLUSION AND SUGGESTION

Conclusion

Based on the results of research and discussions that have been carried out by researchers regarding the influence of the Audit Committee, Auditor reputation and Company Size on Audit Quality in Property and Real Estate Companies listed on the Indonesia Stock Exchange for the period 2019-2023. The results of the analysis conducted using Eviews 9, produce the following conclusions :

1. Audit Committee, Auditor Reputation, and the Size of the Company simultaneously influence the quality of the audit.
2. Audit committee partially influence the audit quality
3. Auditor's reputation partially does not influence the quality of the audit
4. The size of the company partially influence the quality of the audit.

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Suggestion

It is expected that further researchers can seek and increase the scope of Research, years of research, more other sectors besides the Property and Real Estate sector, and add moderation and other independent variables that have not been used in this research that can influence the quality of the Audit.

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