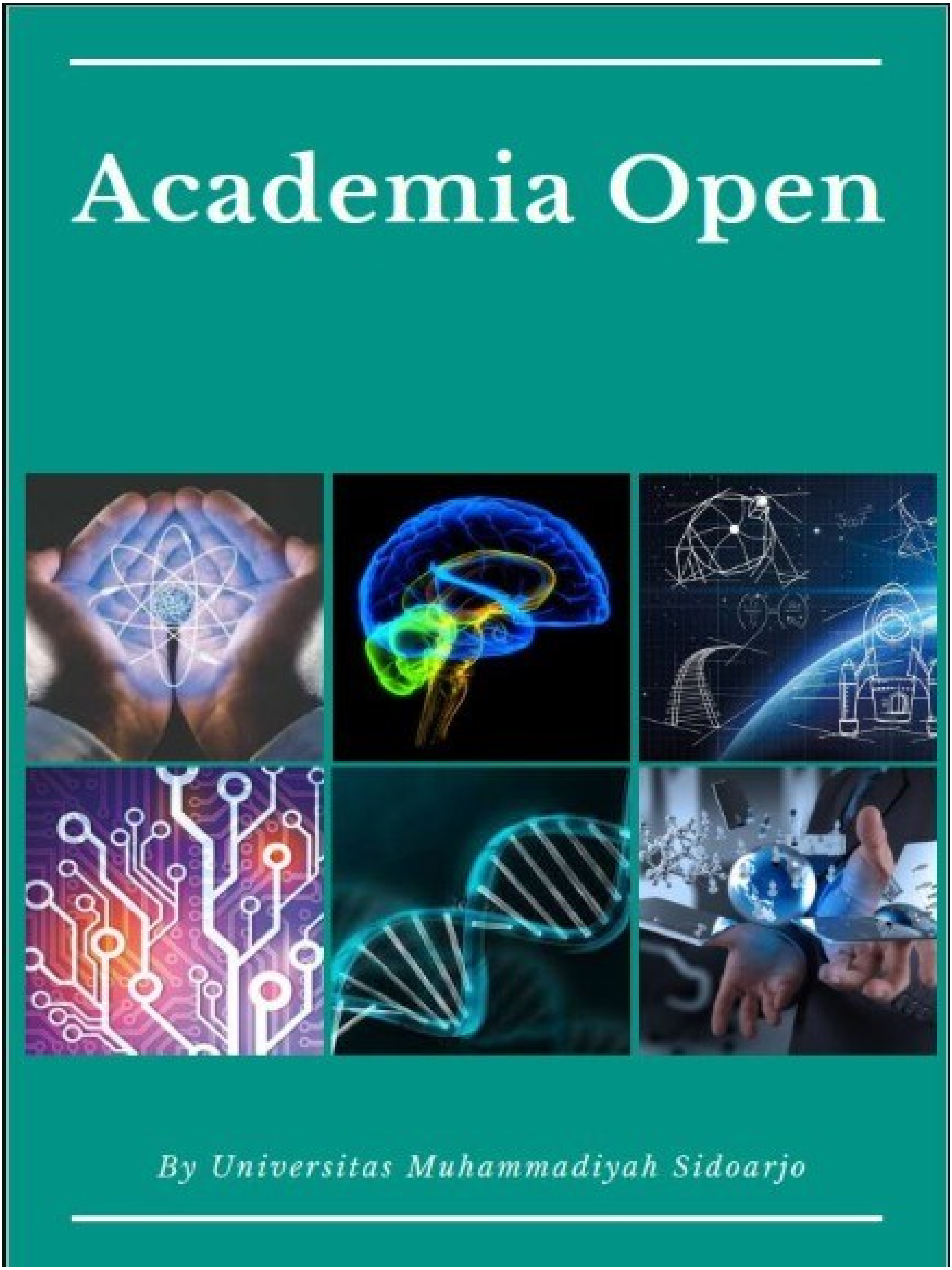
Academia Open

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733



Academia Open

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

Table Of Contents

Originality Statement

The author[s] declare that this article is their own work and to the best of their knowledge it contains no materials previously published or written by another person, or substantial proportions of material which have been accepted for the published of any other published materials, except where due acknowledgement is made in the article. Any contribution made to the research by others, with whom author[s] have work, is explicitly acknowledged in the article.

Conflict of Interest Statement

The author[s] declare that this article was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

Copyright Statement

Academia Open

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

EDITORIAL TEAM

Complete list of editorial team (link)

Complete list of indexing services for this journal (link)

How to submit to this journal (link)

Academia Open
Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

Article information

Check this article update (crossmark)

Check this article impact (*)

Save this article to Mendeley

(*) Time for indexing process is various, depends on indexing database platform

Academia Open

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

Audit Quality Indicators - A Case of Public Accountant Firms in Palembang, Indonesia

Asfeni Nurullah, asfeninurullah@unsri.ac.id (*)
Faculty of Economics, Universitas Sriwijaya, Indonesia

Eka Meirawati, ekameirawati@fe.unsri.ac.id
Faculty of Economics, Universitas Sriwijaya, Indonesia

Ruth Samantha Hamzah, ruth_samantha@fe.unsri.ac.id
Faculty of Economics, Universitas Sriwijaya, Indonesia

Efva Octavina Donata Gozali, efvagozali@unsri.ac.id
Faculty of Economics, Universitas Sriwijaya, Indonesia

(*) Corresponding author

Abstract

General Background: Audit quality is essential for strengthening financial statement reliability, public accountability, and stakeholder confidence in public accounting services. **Specific Background:** Public Accounting Firms in Palembang, South Sumatra, operate amid concerns over audit quality and the need to deliver reliable audit services to clients. **Knowledge Gap:** Audit quality indicators in Palembang-based Public Accounting Firms required empirical examination across workload, business skills, audit rotation, audit tenure, satisfaction survey results, partner compensation, PCAOB examination results, and litigation-related indicators. **Aims:** This study aimed to identify and analyze audit quality in Public Accounting Firms in Palembang by testing multiple audit quality indicators. **Results:** The study used quantitative analysis through observation, interviews, and questionnaires involving 25 auditors from nine Public Accounting Firms in Palembang. Multiple linear regression results showed that audit rotation, audit tenure, and client satisfaction survey results influenced audit quality. Meanwhile, audit workload, business skills, employee satisfaction surveyresults, partner compensation, PCAOB examination results, and Public Accounting Firm litigation did not influence audit quality. **Novelty:** This study examines audit quality using multiple Public Accounting Firm indicators within the Palembang auditservicecontext. **Implications:** Public Accounting Firms can focus on rotation practices, engagement duration, and client satisfaction feedback while reviewing other indicators that did not show a relationship in the tested model.

Highlights:

- Twenty five auditors from nine firms were surveyed.
- Three tested indicators showed relevant statistical results.
- Several workload and compensation measures were not supported.

Keywords: Audit Quality, Audit Workload, Audit Rotation, Audit Tenure, Client Satisfaction Survey

Published date: 2026-07-16

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

Introduction

The problem of low audit quality has arisen the awareness of stakeholder in recent years. It is due to the involvement of public accountants and is supported by the many cases of Public Accounting Firms (PAF) that often occur, such as the most recent case, the Jiwasraya case [1]. Therefore, the Indonesian Ministry of Finance continues to strive to improve audit quality, especially from PAF [2]. In business competition, every company competes each other to improve the performance in order to look good in the eyes of external parties and competitors. One of them is in the financial statements which are a form of management accountability in order to provide information for users for decision making. These financial statements will be audited by an auditor who will produce an audit report. This audit report greatly affects the results of an audit quality. In general, audit quality can be defined as the probability or joint probability that the auditor reports and finds violations in his client's accounting system [3]. Furthermore, audit quality is also an audit adjustment regarding the auditor who has detected misstatements and asked the client to correct them through financial statement adjustments [4].

The need for high audit quality is needed universally, because audit quality plays an important role in the progress of a company. High audit quality will increase investor confidence which will contribute to efficient financial markets [5]. Based on the Public Accounting Professional Standards (PAPS) an audit is said to be of good quality, if it meets the auditing requirements or standards. If the auditing requirements or standards have been met, it is likely that audit quality will increase [6]. Furthermore, with high audit quality, it can convince the profession and responsibility to clients and the public regarding the professional quality of an auditor. Conversely, if the quality of the audit is low, it will affect the company's performance, causing profits in the financial statements to tend to contain accounts that do not really describe the results of operations and the company's financial condition [7]. In addition, low audit quality will reduce investor confidence, as a result, it is likely that investors will not contribute to the company [8].

The fraud committed by Enron which involved a PAF made many parties place the auditor as the most responsible party in this matter. Therefore, PAF seeks to improve its audit quality in order to minimize misstatements, as well as substantially increase audit quality [9]. According to the Indonesian Institute of Certified Public Accountants (IICPA), based on data as of January 30 2024, there were 665 PAFs, namely 482 head offices and 183 branch offices throughout Indonesia. Meanwhile, the number of PAFs registered with the Audit Board of Indonesia of the Republic of Indonesia is 210 PAFs [10]. Furthermore, there are 10 PAFs in Palembang. There are several cases regarding PAF, one of which is the case involving the big four PAF, namely Klynveld Peat Marwick Goerdeler (KPMG) and Pricewaterhousecoopers (PWC). The two members of the PAF were fined millions of pounds for failing their audits. KPMG fined more than US$6.2 million by the Securities and Exchange Commission (SEC) for its audit failure of energy company Miller Energy Resources. Meanwhile, PWC imposed a fine of GBP 5.1 million for conducting an audit error against the RSM Tenon Group [11]. In Indonesia, examples of PAF cases are first, the Jiwasraya case, PAFs appointed are PAF Soejatna, Mulyana and Partners, PAF Hertanto, Sidik and Partners, PAF Djoko, Sidik and Indra and, Pricewaterhousecoopers (PWC). Rini Soemarno as State Minister for SOEs reported allegations of fraud in the management of Jiwasraya's investments.

Based on the Audit Board of Indonesia, the company is known to invest a lot in risky assets in pursuit of high yields, thus ignoring the precautionary principle. These conditions caused losses to the point that Jiwasraya's capital was minus and the state is estimated to have suffered losses of up to IDR 13.7 billion [12]. Second, is the case of Sun Prima Nusantara Financing (SNP) Finance, which is a multi-finance company a subsidiary of the Columbia business group. SNP Finance experienced a setback which caused them to have to borrow funds from the bank, but it turned out that they could not pay their debts and to overcome this they falsified data and manipulated financial statements by SNP Finance's management. Then, Deloitte as the auditor failed to detect a fraudulent scheme for SNP Finance's financial statements, instead they gave an Unqualified Opinion on SNP Finance's financial statements [13]. Third, the case of PT Hanson International Tbk (MYRX) is a partner of Ernest and Young (EY). Deputy Commissioner for Capital Market Supervision I said that Sherly Jokom from the PAF Purwantono, Sungkoro and Surja was proven to have violated capital market laws and the public accountant professional code of ethics from the Indonesian Institute of Certified Public Accountants (IICPA). The Financial Services Authority considered this PAF to have committed a violation because it was not thorough and careful in auditing the financial statements of PT Hanson International tbk (MYRX) [14]. This case underscores the importance of implementing high-quality audit practices to ensure the accuracy of financial statements and prevent violations during the audit process.

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

In this study, the audit quality indicators used were audit workload, business skills, audit turnover, audit hours, employee satisfaction survey results, audit partner compensation, client satisfaction survey results, PCAOB audit results, restatement of PAF audit and litigation reports. High and low audit workload will affect auditor performance which will affect audit quality [15]. The business skills of an auditor are needed in improving audit quality, the higher the level of expertise and ability of an auditor, the higher the quality of the audit and vice versa [16]. Audit turnover can differentiate auditors with good and bad audit quality, and frequent audit changes will also affect audit quality [17,18]. High and low audit time will also affect the audit quality of a company [19].

The results of the employee satisfaction survey will influence the making of a decision that will determine the quality of the company's audit [20]. Audit partner compensation will affect how the audit handles its clients, where this will affect the company's goals, namely in terms of audit quality obtained [21]. The results of a client satisfaction survey are useful for maintaining a company's audit quality, because a company's performance can be seen from the satisfaction rating of its clients [22,23]. The results of the PCAOB inspection will show indicators of audit quality through the results of the inspection report [24].

The reason for choosing this object is because the problem of low audit quality has been arising to public in recent years. This is due to the involvement of public accountants in it and is supported by the many cases of PAF that often occur. Case examples from the PAFs in Palembang shows a tendency for PAFs to meet client expectations in order to maintain good relationships and prevent losing clients, as seen in PAF Tanzil Djunaidi, which has been collaborating with the same client for over five years, while several other PAFs, including PAF Tanzil Djunaidi, PAF Achmad Rifai, and PAF Achmad Djunaidi, still have junior auditors with limited experience, having tenures of only one to two years [25]. Based on the research of [26], one of the PAFs in Palembang when interviewed said that sometimes auditors are controlled by clients when sometimes their demands deviate from auditor standards. Through the indicators described above, this study aims to examine the quality of PAF in Palembang, South Sumatra, Indonesia in carrying out their role in providing quality audit services to clients.

Literature Review and Hypothesis Development

1. Agency Theory

Agency theory is a relationship or contract between the party giving the authority (principal) and the party receiving the authority (agent), where the principal is the party that employs the agent to carry out the principal's duties, while the agent is the party in charge of carrying out the interests of the principal [27]. According to Solomon et al. [28] agency theory is a problem regarding the different interests between agents and principals, such as managers and firm owners or lawyers and clients. In this study, agency theory is used to determine the relationship between the party giving the authority (principal), namely the client and the party receiving the authority (agent), namely the PAF. However, the demands of clients who want high PAF audit quality are sometimes a problem for both of them. The auditor acts as a mediator between the two parties (agent and principal) where problems sometimes occur, here the auditor determines whether the audit quality in the PAF is high or low. This can be seen by the 10 indicators of audit quality that will be examined in this study.

2. Hypotheses Development

Audit quality is the possibility of material misstatement detected and reported by the auditor [29]. Audit quality is also a level of assurance regarding financial reports that accurately describe a company's financial performance, free from errors, misstatements and omissions [30]. Audit quality is also affected by the choices available in the market for audit services.

Audit quality is the possibility of material misstatement detected and reported by the auditor [29]. Audit quality is also a level of assurance regarding financial reports that accurately describe a company's financial performance, free from errors, misstatements and omissions [31]. Audit quality is also affected by the choices available in the market for audit services.

According to Jay Hanson (Community Member of the Public Company Accounting Oversight Board (PCAOB)), that the heavy workload and fatigue of audit staff, managers or work partners can cause them to be unable to do the work expected by investors and the audit committee. The result of research by [32] shows that audit workload has a negative and significant effect on audit quality.

H1: Audit workload has a negative effect on audit quality.

Partners of a company reveal that how experience or business expertise is an important indicator in the decision to select an auditor for good audit quality [33]. The result of research by Rahayu [34] shows that business expertise has a significant effect on audit quality. The influence between auditor expertise and audit quality is due to:

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

adequate knowledge and experience of PAF auditors and explicitly which can conduct audits objectively, carefully, and thoroughly. Knowledge and extensive procedural skills demonstrated in auditing experience owned by PAF auditors get good audit quality results. Research conducted by Alhababsah & Yekini [35] states that business expertise has a positive and significant effect on audit quality. Therefore the hypothesis is taken:

H2: Business expertise has a positive effect on audit quality.

In selecting or changing audits, companies can differentiate auditors with good or bad audit quality according to company needs. Substitution of audits will improve the quality of financial reporting and minimize the incidence of financial statement misstatements by the previous auditor. In accordance with regulations that limit the tenure stipulated in the Minister of Finance. Regulation No. 17/PMK.01/2008 concerning Public Accountant Services which limits audit engagement, the longer the company does not carry out audit rotation, the lower the independence and objectivity of the auditors. The result of research by Rahayu [36] shows that audit rotation has a significant effect on audit quality.

H3: Audit rotation has a positive effect on audit quality.

Audit tenure is a very significant thing related to audit quality in a consistent manner. The result of research by Hasanah & Putri [37] shows that audit tenure has a significant effect on audit quality. This is because the longer the engagement time period causes a decrease in independence and objectivity due to familiarity (special relationship) between the two parties so that it will have a negative impact on audit quality. The results of research conducted by Prasetia & Rozali [38] show that audit tenure has a negative and significant effect on audit quality. Thus the hypothesis to be taken is:

H4: Audit tenure has a negative and significant effect on audit quality.

The results of employee satisfaction are an indicator of a company's audit quality [8]. The result of research by Gaffar [39] shows that results of the employee satisfaction survey has a significant effect on audit quality.

H5: Results of the employee satisfaction survey has a positive and significant effect on audit quality

Compensation can affect how audit partners handle clients, where this will affect whether the audit firm achieves its goals. The result of research by E. A. Aisyah & Sukirman [40] shows that compensation has a significant effect on audit quality.

H6: Compensation has a negative and significant effect on audit quality.

The indicator management relationship in the auditing firm will potentially cause the auditor to feel pressure to satisfy the client. Where the company's performance is seen in the satisfaction rating of the client. The results of client satisfaction surveys will annoy independent auditors and lead to poor audit quality. In addition, the auditor will compromise by giving clients the freedom to manipulate current year's income [7]. The result of research by shows that compensation has a significant effect on audit quality.

H7: Client satisfaction survey results has a positive significant effect on audit quality.

The PCAOB has a history of disclosure regarding inspection reports which allows investigating the economic consequences of inspections over time. This clean inspection report from PCAOB is an indication of high audit quality [41].

H8: PCAOB examination results has a negative and significant effect on audit quality.

Litigation against auditors is often regarded as an indicator of low audit quality, which has the potential to undermine stakeholders trust in the audited financial statements. When audit firms are involved in litigation processes, they frequently face adverse economic consequences such as increased audit costs, client losses, and diminished bargaining power [42]. This can significantly impact the performance and quality of the audits produced.

H9: PAF litigation has a negative and significant effect on audit quality.

Methods

The population in this study were all 11 PAF in Palembang. Sampling in this study was survey, namely the sampling technique using all members of the population with the target respondent being the auditor. Furthermore, the collected data will be processed and analyzed descriptively to determine the relationship between audit quality measurement indicators and the PAF in Palembang. Nevertheless, we managed to collect samples from 9 out of 11

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

PAF in Palembang. There were 30 auditors who became the final sample in this study. The list of sample presents in Table 1.

Tabel 1. List of Samples from PAFs in Palembang

PAF	Sample
PAF Drs. Achmad Djunaidi B	5 Auditor
PAF Drs. Achmad Rifai & Bunyamin	1 Auditor
PAF Drs. Charles Panggabean & Rekan	5 Auditor
PAF Damasus Nugroho Susilo	-
PAF Wandestarido, CPA	1 Auditor
PAF Madilah Bohori	-
PAF Drs. Muhammad Zen & Rekan (Cabang)	9 Auditor
PAF Drs. H. Suparman, A.K	1 Auditor
PAF Drs. Tanzil Djunaidi	5 Auditor
PAF Delfi Panjaitan	1 Auditor
PAF Aisyah	2 Auditor

The method used in this study is a quantitative analysis to answer the hypothesis. Data was collected through observation, interviews and questionnaires to the PAF located in Palembang City, South Sumatra, Indonesia. Observations and interviews were conducted to clarify and deepen the question instruments in the research. The questionnaire contains structured questions containing indicators of research variables. The structured questions consist of audit quality measurements, namely audit workload, business expertise, audit turnover, audit time, employee satisfaction survey results, partner compensation, client satisfaction survey results, PCAOB audit results, restatement of audit reports, and PAF litigation [43].

We conducted validity dan reliability test to ensure the data is valid and reliable. Furthermore, normality, multicollinearity, autocorrelation and heteroscedasticity were carried out to perform best linier unbiased estimator for this model [44]. Lastly we performed equation (1) to test the hypothesis.

$$Y_i=\alpha+\beta 1X1_i+\beta 2X2_i+\beta 3X3_i+\beta 1X4_i+\beta 2X5_i+\beta 3X6_i+\beta 2X7_i+\beta 3X8_i+\varepsilon \qquad (1)$$

Descriptions: Y denotes audit quality; α denotes the constant; X1–X8 denote the independent variables, namely audit workload, business skills, audit rotation, audit tenure, employee satisfaction survey results, partner compensation, client satisfaction survey results, and PCAOB examination results PAF; ε denotes the error term; and i denotes the institution observed in the study.

Audit quality is one of the important things for a company, because when audit quality increases, the audited financial statements will also increase. This provides an advantage for the client. Audit quality is an examination to see a structured organization to achieve its goals [45]. The research conducted Dickins et al. [8] uses 9 indicators that affect audit quality which consist of; audit workload, business expertise, audit turnover, audit timing, employee satisfaction survey results, partner compensation, client satisfaction survey results, PCAOB audit results. Meanwhile, the Indonesian Institute of Certified Public Accountants (IICPA) stipulates that audit quality indicators consist of; auditor competence, auditor ethics and independence, use of time of key engagement personnel, quality control system, external and internal party review results, engagement span of control, organization and governance as well as reward policy. Taking into account the audit quality indicators set by IICPA, this study adapted the 8 indicators used by [8]. Each indicator is made into questions with answers in the form of short entries to be further classified into several groups that will be used when the data is ready to be processed. The operational variables is presented in Table 2.

Tabel 2. Variable Definitions

Variables	Definition	Possible Respondent Answers	Previous Research
Audit workload	The average number of hours audit personnel work each week	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[8,46–48]

Academia Open

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

Business Expertise	The expertise of an audit personnel relevant to the task	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[8,49–52]
Audit Rotation	years charged in a PAF	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[8,53–58]
Audit Tenure	The time planned for the audit process	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[8,59–61]
Results of the Employee Satisfaction Survey	Periodic employee satisfaction surveys of your audit personnel	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[8,62]
Compensation	The partner compensation	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[8,63]
Client Satisfaction Survey Results	Regular client satisfaction surveys	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[7,8,64–66]
PCAOB Examination Results?	The results of the PCAOB examination	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[8,41,67]
PAF Litigation	Engaged litigation in PAF	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[8,68]

Academia Open
Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

Audit Quality	Question correlated to quality of audit	Continous (1 to 4, 1=strongly disagree, 2=disagree, 3=agree, 4=strongly agree)	[8,69]

Results and Discussions

A. Findings

Prior conducting the reliability test, the validity of each instrument of variable should be ensure that it is valid. Therefore we conducted the validity test. In Table 3, the validity test results show that audit workload, business skills, audit rotation, audit tenure, employee satisfaction survey results, partner compensation, client satisfaction survey results, and PCAOB examination results, and audit quality are valid.

Table 3. The Result of Validity Test

Variables	Validitas	Instrumen
X1	Valid	4
X2	Valid	5
X3	Valid	4
X4	Valid	4
X5	Valid	4
X6	Valid	6
X7	Valid	9
X8	Valid	2
X9	Valid	9
Y	Valid	7

Furthermore, in Table 4, the results of the Cronbach's Alpha reliability test on audit workload, business skills, audit rotation, audit tenure, employee satisfaction survey results, partner compensation, client satisfaction survey results, PCAOB examination results and PAF litigation are 0.589, 0.819, 0.551, 0.363, 0.523, 0.794, 0.855, 0.394, 0.864, respectively. The realible variable also includes audit quality as dependent variable with the Cronbach's Alpha value at 0.759. To find out whether the data is reliable or not, r calculation should be bigger than r table at a significant level 5% (0,361). The result of reliability test is presented on table 4, it shows that all the variables are reliable.

Table 4. The Result of Reliability Test

Variables	Cronbach's Alpha	N of Items
X1	.589	4
X2	.819	5
X3	.551	4
X4	.363	4
X5	.523	4
X6	.794	6
X7	.855	9
X8	.394	2
X9	.864	9
Y	.759	7

The normality test aims to determine whether the sample data comes from a normally distributed population or not. Data that is suitable to use if data that is normally distributed. In this study, Kolmogorov-Smirnov test is used in terms of normality test. Based on the results of Kolmogorov-Smirnov test at table 5, a 2-tailed significance value of 0.20 is bigger than 0.05. It implies that the data is normally distributed.

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

Academia Open
Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

Table 5. The Result of Normality Test

Asymp. Sig (2-tailed)[c]	Monte Carlo Sig. (2-tailed) [e]		
	Sig.	99% Confidence Interval	
		Lower Bound	Upper Bound
.200[d]	.797	.786	.807

Moreover, based on the coefficients at Table 6, it is known that the VIF values are 1,757 (Audit workload), 2,166 (Business Skills), 1,650 (Audit Rotation), 1,877 (Audit Tenure), 1,711 (Employee Satisfaction Survey Results), 1,952 (Partner Compensation), 2,503 (Client Satisfaction Survey Results), 2,633 (PCAOB Examination Results), 2,022 (PAF Litigation), respectively. It implies that the variable is limited from the classical assumption of multicollinearity due to the result is smaller than 10. Thus, there is no indication of multicollinearity.

Table 6. The Result of Multicollinearity Test

	Collinearity Tolerance	Statistics VIF
Audit workload	.569	1.757
Business Skills	.462	2.166
Audit Rotation	.606	1.650
Audit Tenure	.533	1.877
Employee Satisfaction Survey Results	.585	1.711
Partner Compensation	.512	1.952
Client Satisfaction Survey Results	.399	2.503
PCAOB Examination Results	.380	2.633
PAF Litigation	.495	2.022

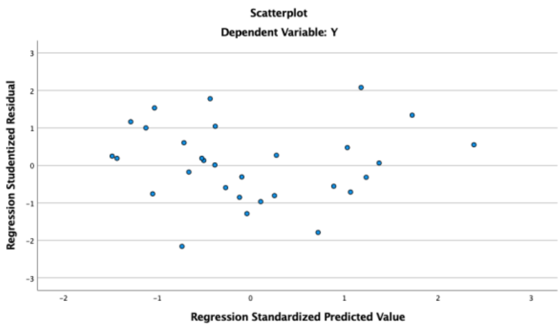


Figure 1. The Result of Heteroscedasticity Test

Furthermore, Heteroscedasticity test is conducted. Heteroscedasticity is a disorder variant that is not constant (Figure 1). The regression model is said to be invalid if the heteroscedasticity test cannot be fulfilled. Figure 1 shows the result of heteroscedasticity test and it is shown that the data has no indication if Heteroscedasticity.

Table 7. Respondent Demography

Variable	Categories	Frequency	Percent
Education Level	S1	23	76.7
	S2	7	23.3
	Total	30	100.0

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

Academia Open
Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

Audit Experience	<1 Year	9	30.0
	>10 Year	3	10.0
	1-5 Year	14	46.7
	5-10 Year	4	13.3
	Total	30	100.0
Position	Associate Manager	1	3.3
	Junior Auditor	17	56.7
	Manager	1	3.3
	Partner Supervisior	4	13.3
	Senior Auditor	7	23.3
	Total	30	100.0
Gender	Male	11	36.7
	Female	19	63.3
	Total	30	100.0
Age	<25 Year	13	43.3
	25-35 Year	12	40.0
	36-45 Year	5	16.7
	Total	30	100.0

Table 7 Respondent Demographics provides a detailed description of the main characteristics of the participants involved in this research. In terms of education, most respondents have obtained a Bachelor's Degree (S1) with a percentage of 76.7%, while the rest have a Master Degree (S2). The majority of respondents had between 1 and 5 years of audit experiences, with a percentage of 46.7%, the 30.0% of respondents had less than one year of experience, while the rest with only a marginal proportion have audit experiences between 5 to 10 years and over 10 years. 56.7% of the total respondents are Junior Auditors. Furthermore, the Senior Auditor and Partner Supervisor positions are represented by 23.3% and 13.3% of the total respondents. As for the Associate Manager and Manager Positions, these two positions are only held by 3.3% of the total respondents, showing a smaller distribution than other positions. Female respondents dominate with a percentage of 63.3%, while males make up 36.7% of the total number of respondents. The majority of respondents were in the age group of 25 to 35 years (40.0%) and under 25 years (43.3%). Respondents in the 36 to 45 age range accounted for only 16.7% of the total. Thus, the demographics of the respondents indicate that they have sufficient experience and knowledge to take the survey and provide a rich context for further analysis in this study.

Table 8. Descriptive Statistics

Variable	N	Mean	Std.	Min	Max
Audit Workload	30	14.60	2.387	10	20
Business Expertise	30	20.47	3.203	14	25
Audit Rotation	30	14.73	2.227	10	20
Audit Tenure	30	15.30	1.968	10	20
Employee Satisfaction Survey	30	14.93	2.449	11	20
Compensation Workload	30	22.17	3.573	15	30
Client Satisfaction Survey	30	36.13	4.688	28	45
PCAOB Examination Results	30	7.23	1.251	5	10
PAF Litigation	30	36.57	4.141	25	45
Audit Quality	30	28.83	2.902	23	35
Valid N (listwise)	30				

Before conducting hypothesis testing, descriptive analysis is generated to describe the variables in a study. Based on the Table 8 above, the Audit Workload has an average (mean) of 14.60, with standard deviation of 2.837. The minimum value recorded is 10, and a maximum value is 20. This indicates that the distribution of Audit Workload is relatively concentrated around the mean value but still shows significant variation among individuals. The Business Expertise variable has a higher mean of 20.47, with standard deviation of 3.203, a minimum value of 14,

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

and a maximum value of 25. This indicates that business expertise among the research subjects tends to be high with a fairly wide variation. Audit Rotation with mean of 14.72 and a standard deviation of 2.227, shows a similar distribution to Audit Workload, with values falling in the range of 10 to 20. This indicates consistent audit rotation practices among the research subjects. Audit Tenure recorded an average of 15.30 with a lower standard deviation of 1.968, indicating that auditor tenure tends to be more homogenous among respondents, with values ranging from 10 (minimum) to 20 (maximum).

The Employee Satisfaction Survey shows a mean of 14.93 with a standard deviation of 2.499, a minimum value of 11 and a maximum of 20, reflecting varied levels of employee satisfaction. Compensation Workload shows a higher mean of 22.17 with a larger standard deviation of 3.573, and a range from minimum 15 to maximum 30. This indicates a wider range reflecting greater non-uniformity in compensation-related workload among participants. The Client Satisfaction Survey had the highest mean among all variables, at 36.13 with a standard deviation of 4.688, indicating that there is significant variation in perceived client, which could be due to various factors affecting client judgment.

PCAOB Examination Results has a mean of 7.23 with the lowest standard deviation in the table, 1.251, indicating fairly consistent results among the study subjects with scores ranging from 5 (minimum) to 10 (maximum). PAF Litigation, with a high mean of 36.57 and a standard deviation of 4.141, indicates that litigation related to PAFs is quite high with significant variations among the research subjects. Finally, Audit Quality has a mean of 28.83 with a standard deviation of 2.902, indicating that audit quality is generally high or at a good level, with reasonable variation among the observed subjects, with minimum value of 23 and maximum value of 25.

Table 9. The Result of R Square Test

R Square Test and ANOVA[a]	
R	.768[a]
R Square	.591
Adjusted R Square	.406
Std Error of the Estimate	2.236
F	3.205
Sig.	.014[b]

According to F test on Table 9, the calculated F value is 3,205 with a significance of 0.014. The significance value is greater than α = 0.05. Therefore, the independent variables consist of Audit workload (X1), Business Skills (X2), Audit Rotation (X3), Audit Tenure (X4), Employee Satisfaction Survey Results (X5), Partner Compensation (X6), Client Satisfaction Survey Results (X7), PCAOB Examination Results (X8) are simultaneously have a significant influence on audit quality (Y).

Table 10. The Result of Hypothesis Testing

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	11.726	4.926		2.381	027
	Audit workload	-.192	.231	-.158	-.834	.414
	Business Skills	.211	.191	.232	1.104	.283
	Audit Rotation	.432	.239	.331	1.803	.087
	Audit Tenure	-.522	.289	-.354	-1.805	.086
	Employee Satisfaction Survey	.115	.222	.097	.519	.610
	Compensation Workload	-.172	.162	-.211	-1.057	.303
	Client Satisfaction Survey	.258	.140	.417	1.843	.080
	PCAOB Examination Results	.179	.539	.077	.333	.743
	PAF litigation	.238	.143	.339	1.666	.111

Academia Open

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

The results of hypothesis testing on Table 10 shows that the significance value of the Audit Workload variable is 0.414 which is bigger than 0.05. It shows that Audit Workload has no significant influence on audit quality. The significance value of variable Business Expertise is 0.283 which is bigger than 0.05. It shows that the variable Business Expertise has no significant influence on audit quality. Furthermore, the significance value of Audit Rotation is 0.087 which is smaller than 0.1. It shows that the variable Audit Rotation has a significant influence on audit quality at the significance level of 10 percent. For Audit Tenure the significance value is 0.086 which is smaller than 0.1. It shows that the Audit Tenure has a significant influence on audit quality at the significance level of 10 percent.

Results of the Employee Satisfaction Survey shows significance value of 0.610 which is bigger than 0.05. It shows that Results of the Employee Satisfaction Survey has no significant influence on audit quality. Furthermore, significance value of the Compensation Workload variable is 0.303 which is bigger than 0.05. It shows that the Compensation Workload has no significant influence on audit quality. Client Satisfaction Survey significance shows the value of 0.080 which is smaller than 0.1. It shows that the variable Client Satisfaction Survey Result has a significant influence on audit quality at the significance level of 10 percent. The results of significance value of the PCAOB Examination Results and PAF litigation are 0.743 and 0.111, respectively, which are bigger than 0.05. It shows that the PCAOB Examination Results and PAF litigation have no significant influence on audit quality.

Thus, out of the nine variables tested, only three showed a significant impact on audit quality consistent with their coefficient values: Audit Rotation (significance value of 0.087), Audit Tenure (0.086), and Client Satisfaction Survey (0.080), all significant at the 10 percent level. The other six variables, namely Audit Workload, Business Expertise, Employee Satisfaction Survey, Compensation Workload, PCAOB Examination Results, And PAF Litigation, had significance values above 0.05, leading to the rejection of their hypotheses due to lack of significant impact on audit quality.

B. Discussions

1. The Influence of Audit Workload to Audit Quality

Workload is a job demand that can involve undesirable obstacles. Based on the results of this study, Hypothesis 1 (H1) states that Audit Workload has a negative direction of influence on Audit Quality. The negative relationship between audit workload and audit quality indicates that when the auditor's workload increases, the auditor's quality will decrease because the auditor will feel more tension while working.

The results of this study state that audit workload has no significant effect on audit quality, so Hypothesis 1 (H1) is rejected. This is due to the professional attitude applied by the audit. As a professional, auditors must have responsibilities both to society, clients, and colleagues, even if it is a personal sacrifice such as the burden obtained from the work performed. Therefore, the pressure faced by auditors will not make auditors provide unqualified audit results. This is also supported by research conducted by Sari & Darya [70] which states that the auditor's workload will not make the auditor's audit results unqualified and not optimal. However, the results of this study contradict research conducted by [71] and [72].

2. The Influence of Business Expertise to Audit Quality

Business Expertise is a person's expertise in doing business. Saraswati & Riani [73] say that the expertise of a business owner can be seen from academic knowledge, experience or all abilities that are useful for running a business. Based on the results of this study, it is stated that business expertise has a positive relationship direction to audit quality. This means that if there is good business expertise, the audit quality will also be better.

The results also state that business expertise has no significant effect on audit quality, so Hypothesis (2) is rejected. This is because there are other factors that can affect audit quality besides business expertise such as audit tenure because the longer someone works as an auditor, the better the audit quality provided [74]. The results of this study contradict research conducted by Gozali et al. [72] which states that business expertise is one of the audit indicators that has the potential to determine audit quality.

3. The Influence of Audit Rotation to Audit Quality

Audit rotation is one of the policies implemented by a company in hiring auditors. Kurniasih & Rohman [75] say that audit rotation will describe the existence of the company. Based on the results of this study, it is stated that

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733

audit rotation has a positive relationship direction to audit quality, this means that if the audit rotation of a PAF is higher, the PAF's audit quality will also be better.

The results of this study also state that audit rotation has a significant effect on audit quality, so Hypothesis 3 is accepted. This is because the duration of audit hours can be related to efficiency, so if the audit rotation is higher, the auditor will have an increase in efficiency which can improve audit quality as well [72]. The results of this study are supported by research conducted by [76].

4. The Influence of Audit Tenure to Audit Quality

Audit tenure is the period of engagement between the PAF and the client which is usually associated with auditor independence. According to Prasetia & Rozali [76] the relationship that exists between auditors and clients that is too close can reduce the auditor's independence and reduce the professionalism of the auditor's work.

Based on the results of this study, it is stated that audit tenure has a negative and significant relationship direction on audit quality, so Hypothesis 4 (H4) is accepted. This means that if the audit tenure of a PAF is short, the result of audit quality would be better, and vice versa. If a PAF has a long bond with a company, this will pose a threat to the objectivity of auditors in their work so that there will be no sense of courage to reveal the actual situation in the client company. The results of this study are supported by research conducted by [77], [76], [78], and [79]. This research is not in line with research conducted by [80], [81], and [82] which state that audit tenure has no significant effect on audit quality.

5. The Influence of Results of the Employee Satisfaction Survey to Audit Quality

The result of the employee satisfaction survey is feedback provided by clients on their satisfaction with the auditor's performance. Job satisfaction is a person's positive sense of their evaluated characteristics [83]. The results of this study provide the results that employee job satisfaction has a positive relationship direction to audit quality, which means that if the results of the employee survey are getting better, the audit quality will also be better.

The results of this study also provide results that the results of the employee satisfaction survey have an insignificant relationship to audit quality, so Hypothesis 5 (H5) is rejected. This is because there are other indicators besides the results of employee satisfaction surveys such as the results of client satisfaction surveys that can determine audit quality because if good service and quality audits can have a positive effect on clients [72]. The results of this study contradict research conducted by Gozali et al. [72] which states that employee survey results are one of the audit indicators that can determine audit quality.

6. The Influence of Compensation Workload to Audit Quality

Compensation burden is one of the indicators that can determine audit quality. Gozali et al. [72] say that compensation depends on whether or not there are many clients involved with PAF. The results of the study say that the compensation burden has a negative relationship direction on audit quality, meaning that the smaller the compensation burden, the better the audit quality.

The results of this study say that the compensation burden has no significant effect on audit quality, so Hypothesis 6 (H6) is rejected. This is because there are other indicators that can determine audit quality, such as partner compensation, which is one of the clients' considerations in choosing a KAP with good audit quality. The results of this research contradict the assessment carried out by Gozali et al. [72] which states that compensation for hard work is one of the audit indicators that can measure audit quality.

7. The Influence of Client Satisfaction Survey Result to Audit Quality

The results of the client satisfaction survey can be used as an indicator to measure audit quality. In this study, the results of the client satisfaction survey show a positive direction towards audit quality, meaning that if the survey results are getting better, the quality of the audit provided is also getting better, and vice versa.

In this study, the results showed that the clien satisfaction survey results had a significant effect on audit quality, so Hypothesis 7 (H7) is accepted. The results of the client satisfaction survey will show whether PAF has provided the best service to clients [84]. Quality audit of PAF services will provide positive feedback from clients. The results of this study are supported by research conducted by [72].

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

8. The Influence of PCAOB Examination Results to Audit Quality

PCAOB examinations reveal the results of a firm's audit. PCAOB examinations assess the adequacy of audit procedures and PAF's compliance with accounting standards and auditing standards. The results of PCAOB examinations can indicate the quality of PAF audits [8]. This study shows that the PCAOB examination results have a positive direction on audit quality, meaning that if the PCAOB examination results show good results, the PAF audit quality will also be better.

This study provides the result that The PCAOB Examination Result has no significant effect on audit quality, so Hypothesis 8 (H8) is rejected. This is because a large number of studies show lower audit quality when viewed from the PCAOB examination results [8]. The results of this study also contradict research conducted by Gozali et al. [72] which states that the results of the PCAOB examination can be an indicator to determine the quality of good audit quality at a PAF.

9. The Influence of PAF Litigation to Audit Quality

PAF Litigation refers to legal actions faced by Public Accounting Firms. The selection of PAFs is influenced by the amount of litigation because through this litigation process, deficiencies or errors in audit practices can be revealed, providing important insights into how well the PAF is performing its duties [72]. Previous research found that higher levels of litigation lead to improved financial reporting quality, as auditors intensify their efforts to enhance audit quality [85]. Thus, litigation becomes one of the important mechanisms that influence and evaluate the quality of audits conducted by PAFs.

The research findings indicate that PAF Litigation does not exert a significant influence on audit quality. As a result, hypothesis 9 (H9), proposing that PAF Litigation impacts audit quality, is dismissed. This suggests that PAF Litigation does not noteably affect the quality of audits carried out by PAFs. These outcomes imply that both variables operate independently, with audit quality remaining unaffected by PAF litigation [86]. This findings contradicts some earlier studies suggesting that litigation pressure typically enhances audit quality by promoting more cautious audit approaches and heightened awareness of audit risks.

Conclusion

This research investigates the audit quality of PAFs in Palembang, Indonesia, proxing nine indicators. These indicators consist of audit workload, business skills, audit rotation, audit tenure, results of employee satisfaction surveys, partner compensation, client satisfaction survey outcomes, PCAOB examination results and PAF litigation. The findings reveal that audit rotation, audit tenure, and client satisfaction survey results significantly impact audit quality. Conversely, audit workload, business skills, employee satisfaction survey outcomes, partner compensation, and PCAOB examination results demonstrate no significant influence on audit quality.

It is crucial to note that this study is geographically limited to PAF in Palembang due to logistical constraints. Consequently, the focus is solely on identifying audit quality indicators within this specific region. Despite this limitation, the outcomes of this study hold potential contributions to both practical and theoretical implications within the specified scope. Practically, the findings of this study can help PAF in Palembang understand the factors that influence audit quality, such as audit rotation, audit tenure, and client satisfaction. By doing so, PAF can enhance their audit quality by managing auditor rotation, the duration of client relationships, and improving communication related to client satisfaction surveys, which in turn can increase trust and reputation in the eyes of the public and regulators. Furthermore, the authors advocate for future research to broaden the sample size, providing more extensive and impactful results beyond the confines of a single area or region.

References

[1] Y. Dahono, “Kasus Jiwasraya, Komisi VI Akan Panggil Akuntan Publik PwC,” BeritaSatu, Dec. 29, 2019. [Online]. Available: https://www.beritasatu.com/nasional/592855/kasus-jiwasraya-komisi-vi-akan-panggil-akuntan-publik-pwc. [Accessed: Jul. 17, 2026].

[2] R. Mohammad, “Pemerintah Genjot Kualitas Audit,” Institut Akuntan Publik Indonesia, 2018. [Online]. Available: https://iapi.or.id/Iapi/detail/468. [Accessed: Jul. 17, 2026].

[3] L. E. DeAngelo, “Auditor Size and Audit Quality,” Journal of Accounting and Economics, vol. 3, no. 3, pp. 183–199, 1981, doi: 10.1016/0165-4101(81)90002-1.

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

[4] Y. Deng, L. Xie, M. Zhang, and Y. Wu, "Beg Your Pardon? The Effect of Communication Costs on Audit Quality," Accounting and Business Research, vol. 51, nos. 6–7, pp. 824–851, 2021, doi: 10.1080/00014788.2020.1748558.
[5] D. Dickins, A. J. Johnson-Snyder, and J. T. Reisch, "Selecting an Auditor for Bradco Using Indicators of Audit Quality," Journal of Accounting Education, vol. 45, pp. 32–44, 2018, doi: 10.1016/j.jaccedu.2018.07.001.
[6] Australian Securities and Investments Commission, "Auditor Independence and Audit Quality," 2022. [Online]. Available: https://www.asic.gov.au/regulatory-resources/financial-reporting-and-audit/auditors/auditor-independence-and-audit-quality/. [Accessed: Jul. 17, 2026].
[7] S. Chen, Z. Li, and W. Chi, "Client Importance and Audit Quality: Evidence from China," Asia-Pacific Journal of Accounting & Economics, vol. 25, no. 5, pp. 624–638, 2018, doi: 10.1080/16081625.2016.1268061.
[8] D. Dickins, A. J. Johnson-Snyder, and J. T. Reisch, "Selecting an Auditor for Bradco Using Indicators of Audit Quality," Journal of Accounting Education, vol. 45, pp. 32–44, 2018, doi: 10.1016/j.jaccedu.2018.07.001.
[9] H. van Brenk, R. Renes, and G. M. Trompeter, "Auditing in the Public Interest: Reforming the Profession by Building on the Strengths of the Existing Accounting Firms," Critical Perspectives on Accounting, vol. 83, pp. 1–19, 2022, doi: 10.1016/j.cpa.2020.102184.
[10] Institut Akuntan Publik Indonesia, "Daftar Anggota IAPI," 2024. [Online]. Available: https://iapi.or.id/daftar-anggota/. [Accessed: Jul. 17, 2026].
[11] D. Priantara, "Refleksi untuk Profesi Auditor atas Kasus KPMG dan PwC," Warta Ekonomi, Sep. 16, 2017. [Online]. Available: https://wartaekonomi.co.id/read154644/refleksi-untuk-profesi-auditor-atas-kasus-kpmg-dan-pwc.html. [Accessed: Jul. 17, 2026].
[12] Y. Dahono, "Kasus Jiwasraya, Komisi VI Akan Panggil Akuntan Publik PwC," BeritaSatu, Dec. 29, 2019. [Online]. Available: https://www.beritasatu.com/nasional/592855/kasus-jiwasraya-komisi-vi-akan-panggil-akuntan-publik-pwc. [Accessed: Jul. 17, 2026].
[13] B. L. Handoko and G. Soepriyanto, "Merunut Kasus SNP Finance & Auditor Deloitte Indonesia," School of Accounting, BINUS University, Dec. 3, 2018. [Online]. Available: https://accounting.binus.ac.id/2018/12/03/merunut-kasus-snp-finance-auditor-deloitte-indonesia-1/. [Accessed: Jul. 17, 2026].
[14] M. Wareza, "Lagi-Lagi KAP Kena Sanksi OJK, Kali Ini Partner EY," CNBC Indonesia, Aug. 9, 2019. [Online]. Available: https://www.cnbcindonesia.com/market/20190809100011-17-90855/lagi-lagi-kap-kena-sanksi-ojk-kali-ini-partner-ey. [Accessed: Jul. 17, 2026].
[15] J. S. Heo, S. Y. Kwon, and H.-T. Tan, "Auditors' Responses to Workload Imbalance and the Impact on Audit Quality," Contemporary Accounting Research, vol. 38, no. 1, pp. 338–375, 2021, doi: 10.1111/1911-3846.12612.
[16] M. K. Harris and L. T. Williams, "Audit Quality Indicators: Perspectives from Non-Big Four Audit Firms and Small Company Audit Committees," Advances in Accounting, vol. 50, Art. no. 100485, 2020, doi: 10.1016/j.adiac.2020.100485.
[17] R. Fleischer, M. Goettsche, and M. Schauer, "The Big 4 Premium: Does It Survive an Auditor Change? Evidence from Europe," Journal of International Accounting, Auditing and Taxation, vol. 29, pp. 103–117, 2017, doi: 10.1016/j.intaccaudtax.2017.10.002.
[18] J. Yu, B. Kwak, M. S. Park, and Y. Zang, "The Impact of CEO/CFO Outside Directorships on Auditor Selection and Audit Quality," European Accounting Review, vol. 30, pp. 611–643, 2021, doi: 10.1080/09638180.2020.1807381.
[19] G. S. Bae, S. U. Choi, and J. H. Rho, "Audit Hours and Unit Audit Price of Industry Specialist Auditors: Evidence from Korea," Contemporary Accounting Research, vol. 33, no. 1, pp. 314–340, 2016, doi: 10.1111/1911-3846.12145.
[20] X. Li, X. Chen, B. Qi, and G. Tian, "Employee Quality and Audit Fee: Evidence from China," Accounting & Finance, vol. 60, pp. 4533–4566, 2020, doi: 10.1111/acfi.12664.
[21] M.-L. Vandenhaute, K. Hardies, and D. Breesch, "Professional and Commercial Incentives in Audit Firms: Evidence on Partner Compensation," European Accounting Review, vol. 29, pp. 521–554, 2020, doi: 10.1080/09638180.2019.1642223.
[22] L. Chen, J. Ng, and A. Tsang, "The Effect of Mandatory IFRS Adoption on International Cross-Listings," The Accounting Review, vol. 90, no. 4, pp. 1395–1435, 2015, doi: 10.2308/accr-50982.
[23] M. Cho, S. Y. Kwon, and G. V. Krishnan, "Audit Fee Lowballing: Determinants, Recovery, and Future Audit Quality," Journal of Accounting and Public Policy, vol. 40, Art. no. 106787, 2021, doi: 10.1016/j.jaccpubpol.2020.106787.
[24] A. Vanstraelen and L. Zou, "PCAOB Inspections and Audit Fees: An Analysis of Inspection Rounds of Small Audit Firms," European Accounting Review, vol. 31, pp. 345–376, 2022, doi: 10.1080/09638180.2020.1828121.

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

[25] C. Aris and C. D. Wenny, “Pengaruh Independensi, Time Budget Pressure, dan Besaran Fee Audit terhadap Kualitas Audit sebagai Imbas Pandemi COVID-19 pada KAP yang Terdaftar di Palembang,” Publikasi Riset Mahasiswa Akuntansi (PRIMA), vol. 3, no. 2, pp. 63–75, 2022, doi: 10.35957/prima.v3i2.2486.
[26] A. U. Putri, “Pengaruh Tekanan Ketaatan, Kompleksitas Tugas, dan Pengalaman Auditor terhadap Auditor Judgement (Studi Kasus pada Kantor Akuntan Publik di Kota Palembang),” Jurnal Ilmiah Ekonomi Global Masa Kini, vol. 9, no. 2, pp. 95–102, 2018, doi: 10.36982/jiegmk.v9i2.537.
[27] M. C. Jensen and W. H. Meckling, “Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure,” Journal of Financial Economics, vol. 3, no. 4, pp. 305–360, 1976, doi: 10.1016/0304-405X(76)90026-X.
[28] S. J. Solomon, J. S. Bendickson, M. R. Marvel, W. C. McDowell, and R. Mahto, “Agency Theory and Entrepreneurship: A Cross-Country Analysis,” Journal of Business Research, vol. 122, pp. 466–476, 2021, doi: 10.1016/j.jbusres.2020.09.003.
[29] L. E. DeAngelo, “Auditor Size and Audit Quality,” Journal of Accounting and Economics, vol. 3, no. 3, pp. 183–199, 1981, doi: 10.1016/0165-4101(81)90002-1.
[30] J. O. S. Hunt, D. M. Rosser, and S. P. Rowe, “Using Machine Learning to Predict Auditor Switches: How the Likelihood of Switching Affects Audit Quality among Non-Switching Clients,” Journal of Accounting and Public Policy, vol. 40, no. 5, Art. no. 106785, 2021, doi: 10.1016/j.jaccpubpol.2020.106785.
[31] J. O. S. Hunt, D. M. Rosser, and S. P. Rowe, “Using Machine Learning to Predict Auditor Switches: How the Likelihood of Switching Affects Audit Quality among Non-Switching Clients,” Journal of Accounting and Public Policy, vol. 40, no. 5, Art. no. 106785, 2021, doi: 10.1016/j.jaccpubpol.2020.106785.
[32] A. Hasina and F. A. Fitri, “Pengaruh Beban Kerja, Motivasi, dan Integritas terhadap Kualitas Audit (Studi pada Inspektorat Kabupaten Aceh Besar, Aceh Barat Daya, dan Kota Banda Aceh),” Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi, vol. 4, no. 4, pp. 694–703, 2019, doi: 10.24815/jimeka.v4i4.15339.
[33] R. Calocha and E. Herwiyanti, “Factors That Affect Audit Quality,” Journal of Contemporary Accounting, vol. 2, no. 1, pp. 35–48, 2020, doi: 10.20885/jca.vol2.iss1.art4.
[34] R. A. Rahayu, “Pengaruh Skeptisisme Profesional Audit dan Keahlian Auditor terhadap Kualitas Audit,” Jurnal Riset Akuntansi Terpadu, vol. 13, no. 2, pp. 242–255, 2020, doi: 10.35448/jrat.v13i2.9129.
[35] S. Alhababsah and S. Yekini, “Audit Committee and Audit Quality: An Empirical Analysis Considering Industry Expertise, Legal Expertise and Gender Diversity,” Journal of International Accounting, Auditing and Taxation, vol. 42, Art. no. 100377, 2021, doi: 10.1016/j.intaccaudtax.2021.100377.
[36] R. A. Rahayu, “Pengaruh Skeptisisme Profesional Audit dan Keahlian Auditor terhadap Kualitas Audit,” Jurnal Riset Akuntansi Terpadu, vol. 13, no. 2, pp. 242–255, 2020, doi: 10.35448/jrat.v13i2.9129.
[37] A. N. Hasanah and M. S. Putri, “Pengaruh Ukuran Perusahaan dan Audit Tenure terhadap Kualitas Audit,” Jurnal Akuntansi: Kajian Ilmiah Akuntansi, vol. 5, no. 1, pp. 11–21, 2018, doi: 10.30656/jak.v5i1.499.
[38] I. F. Prasetia and R. D. Y. Rozali, “Pengaruh Tenur Audit, Rotasi Audit, dan Reputasi KAP terhadap Kualitas Audit (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2011–2014),” Jurnal ASET (Akuntansi Riset), vol. 8, no. 1, pp. 39–60, 2016, doi: 10.17509/jaset.v8i1.4020.
[39] M. I. Gaffar, “Pengaruh Kemampuan, Komitmen Profesi, Motivasi, dan Kepuasan Kerja terhadap Kualitas Hasil Audit,” Jambura Accounting Review, vol. 3, no. 2, pp. 129–143, 2022, doi: 10.37905/jar.v3i2.56.
[40] E. A. Aisyah and Sukirman, “Hubungan Pengalaman, Time Budget Pressure, dan Kompensasi terhadap Kualitas Audit pada Kantor Akuntan Publik (KAP) di Kota Semarang,” Accounting Analysis Journal, vol. 4, no. 1, pp. 1–11, 2015, doi: 10.15294/aaj.v4i1.7742.
[41] A. Vanstraelen and L. Zou, “PCAOB Inspections and Audit Fees: An Analysis of Inspection Rounds of Small Audit Firms,” European Accounting Review, vol. 31, pp. 345–376, 2022, doi: 10.1080/09638180.2020.1828121.
[42] R. J. Al Abdullah and M. K. Al Ani, “The Impacts of Interaction of Audit Litigation and Ownership Structure on Audit Quality,” Future Business Journal, vol. 7, no. 1, Art. no. 19, pp. 1–14, 2021, doi: 10.1186/s43093-021-00067-8.
[43] Institut Akuntan Publik Indonesia, Direktori 2024 Kantor Akuntan Publik dan Akuntan Publik. Jakarta, Indonesia: Institut Akuntan Publik Indonesia, 2024. [Online]. Available: https://iapi.or.id/direktori-2024/. [Accessed: Jul. 17, 2026].
[44] I. Ghozali, Desain Penelitian Kualitatif dan Kuantitatif: untuk Akuntansi, Bisnis, dan Ilmu Sosial Lainnya. Semarang, Indonesia: Badan Penerbit Universitas Diponegoro, 2019. [Online]. Available: https://imamghozali.com/halproduk-2.html. [Accessed: Jul. 17, 2026].
[45] D. Woodhouse, “Quality Improvement through Quality Audit,” Quality in Higher Education, vol. 9, no. 2, pp. 133–139, 2003, doi: 10.1080/13538320308156.
[46] J. Chen, W. Dong, H. Han, and N. Zhou, “Does Audit Partner Workload Compression Affect Audit Quality?” European Accounting Review, vol. 29, pp. 1021–1053, 2020, doi: 10.1080/09638180.2020.1726196.

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733
[47] M. Eulerich, J. Kremin, and D. A. Wood, "Factors That Influence the Perceived Use of the Internal Audit Function's Work by Executive Management and Audit Committee," Advances in Accounting, vol. 45, Art. no. 100410, 2019, doi: 10.1016/j.adiac.2019.01.001.
[48] J. S. Heo, S. Y. Kwon, and H.-T. Tan, "Auditors' Responses to Workload Imbalance and the Impact on Audit Quality," Contemporary Accounting Research, vol. 38, no. 1, pp. 338–375, 2021, doi: 10.1111/1911-3846.12612.
[49] K. L. Bills, M. Cobabe, J. Pittman, and S. E. Stein, "To Share or Not to Share: The Importance of Peer Firm Similarity to Auditor Choice," Accounting, Organizations and Society, vol. 83, Art. no. 101115, 2020, doi: 10.1016/j.aos.2020.101115.
[50] B. E. Christensen, S. M. Glover, T. C. Omer, and M. K. Shelley, "Understanding Audit Quality: Insights from Audit Professionals and Investors," Contemporary Accounting Research, vol. 33, no. 4, pp. 1648–1684, 2016, doi: 10.1111/1911-3846.12212.
[51] X. Wang, Y. Wang, L. Yu, Y. Zhao, and Z. Zhang, "Engagement Audit Partner Experience and Audit Quality," China Journal of Accounting Studies, vol. 3, no. 3, pp. 230–253, 2015, doi: 10.1080/21697213.2015.1055776.
[52] M. K. Harris and L. T. Williams, "Audit Quality Indicators: Perspectives from Non-Big Four Audit Firms and Small Company Audit Committees," Advances in Accounting, vol. 50, Art. no. 100485, 2020, doi: 10.1016/j.adiac.2020.100485.
[53] M. Azizkhani, R. Daghani, and G. Shailer, "Audit Firm Tenure and Audit Quality in a Constrained Market," The International Journal of Accounting, vol. 53, pp. 167–182, 2018, doi: 10.1016/j.intacc.2018.07.002.
[54] S. V. Brown and W. R. Knechel, "Auditor-Client Compatibility and Audit Firm Selection," Journal of Accounting Research, vol. 54, pp. 725–775, 2016, doi: 10.1111/1475-679X.12105.
[55] W. Chi, L. Hughen, C.-J. Lin, and L. L. Lisic, "Determinants of Audit Staff Turnover: Evidence from Taiwan," International Journal of Auditing, vol. 17, no. 1, pp. 100–112, 2013, doi: 10.1111/j.1099-1123.2012.00459.x.
[56] G. V. Krishnan and J. Zhang, "Do Investors Perceive a Change in Audit Quality Following the Rotation of the Engagement Partner?" Journal of Accounting and Public Policy, vol. 38, pp. 146–168, 2019, doi: 10.1016/j.jaccpubpol.2019.02.002.
[57] R. Fleischer, M. Goettsche, and M. Schauer, "The Big 4 Premium: Does It Survive an Auditor Change? Evidence from Europe," Journal of International Accounting, Auditing and Taxation, vol. 29, pp. 103–117, 2017, doi: 10.1016/j.intaccaudtax.2017.10.002.
[58] J. Yu, B. Kwak, M. S. Park, and Y. Zang, "The Impact of CEO/CFO Outside Directorships on Auditor Selection and Audit Quality," European Accounting Review, vol. 30, pp. 611–643, 2021, doi: 10.1080/09638180.2020.1807381.
[59] D. R. Deis and G. A. Giroux, "The Effect of Auditor Changes on Audit Fees, Audit Hours, and Audit Quality," Journal of Accounting and Public Policy, vol. 15, no. 1, pp. 55–76, 1996, doi: 10.1016/0278-4254(95)00041-0.
[60] S. Dekeyser, A. Gaeremynck, and M. Willekens, "Evidence of Industry Scale Effects on Audit Hours, Billing Rates, and Pricing," Contemporary Accounting Research, vol. 36, no. 2, pp. 666–693, 2019, doi: 10.1111/1911-3846.12460.
[61] G. S. Bae, S. U. Choi, and J. H. Rho, "Audit Hours and Unit Audit Price of Industry Specialist Auditors: Evidence from Korea," Contemporary Accounting Research, vol. 33, no. 1, pp. 314–340, 2016, doi: 10.1111/1911-3846.12145.
[62] X. Li, X. Chen, B. Qi, and G. Tian, "Employee Quality and Audit Fee: Evidence from China," Accounting & Finance, vol. 60, pp. 4533–4566, 2020, doi: 10.1111/acfi.12664.
[63] M.-L. Vandenhaute, K. Hardies, and D. Breesch, "Professional and Commercial Incentives in Audit Firms: Evidence on Partner Compensation," European Accounting Review, vol. 29, pp. 521–554, 2020, doi: 10.1080/09638180.2019.1642223.
[64] A.-M. Reheul, T. Van Caneghem, and S. Verbruggen, "Auditor Performance, Client Satisfaction and Client Loyalty: Evidence from Belgian Nonprofits," International Journal of Auditing, vol. 17, no. 1, pp. 19–37, 2013, doi: 10.1111/j.1099-1123.2012.00455.x.
[65] L. Chen, J. Ng, and A. Tsang, "The Effect of Mandatory IFRS Adoption on International Cross-Listings," The Accounting Review, vol. 90, no. 4, pp. 1395–1435, 2015, doi: 10.2308/accr-50982.
[66] M. Cho, S. Y. Kwon, and G. V. Krishnan, "Audit Fee Lowballing: Determinants, Recovery, and Future Audit Quality," Journal of Accounting and Public Policy, vol. 40, Art. no. 106787, 2021, doi: 10.1016/j.jaccpubpol.2020.106787.
[67] B. E. Christensen, S. M. Glover, T. C. Omer, and M. K. Shelley, "Understanding Audit Quality: Insights from Audit Professionals and Investors," Contemporary Accounting Research, vol. 33, no. 4, pp. 1648–1684, 2016, doi: 10.1111/1911-3846.12212.
[68] E. O. D. Gozali, R. S. Hamzah, and Patmawati, "An Experimental Study: Audit Quality Importance on Selecting a Public Accountant Firm (PAF)," DLSU Business & Economics Review, vol. 31, no. 2, pp. 53–67, 2022, doi: 10.59588/2243-786X.1188.

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo

Vol. 11 No. 2 (2026): December
DOI: 10.21070/acopen.11.2026.14733
[69] J. Chen, W. Dong, H. Han, and N. Zhou, “Does Audit Partner Workload Compression Affect Audit Quality?” European Accounting Review, vol. 29, pp. 1021–1053, 2020, doi: 10.1080/09638180.2020.1726196.
[70] N. Y. Sari and K. Darya, “Pengaruh Client Importance, Spesialisasi Industri Auditor, dan Workload terhadap Kualitas Audit pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2016–2018,” Jurnal Keuangan dan Perbankan, vol. 16, no. 2, pp. 99–114, 2020, doi: 10.35384/jkp.v16i2.316.
[71] A. Hasina and F. A. Fitri, “Pengaruh Beban Kerja, Motivasi, dan Integritas terhadap Kualitas Audit (Studi pada Inspektorat Kabupaten Aceh Besar, Aceh Barat Daya, dan Kota Banda Aceh),” Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi, vol. 4, no. 4, pp. 694–703, 2019, doi: 10.24815/jimeka.v4i4.15339.
[72] E. O. D. Gozali, R. S. Hamzah, and Patmawati, “An Experimental Study: Audit Quality Importance on Selecting a Public Accountant Firm (PAF),” DLSU Business & Economics Review, vol. 31, no. 2, pp. 53–67, 2022, doi: 10.59588/2243-786X.1188.
[73] A. K. Saraswati and A. L. Riani, “Pengaruh Owner’s Expertise pada Business Performance dengan Dimoderasi Innovation pada Usaha Kecil Menengah (UKM),” Jurnal Bisnis & Manajemen, vol. 16, no. 1, pp. 25–42, 2016, doi: 10.20961/jbm.v16i1.4074.
[74] A. A. Al-Thuneibat, R. T. I. Al Issa, and R. A. Ata Baker, “Do Audit Tenure and Firm Size Contribute to Audit Quality? Empirical Evidence from Jordan,” Managerial Auditing Journal, vol. 26, no. 4, pp. 317–334, 2011, doi: 10.1108/02686901111124648.
[75] M. Kurnianingsih and A. Rohman, “Pengaruh Fee Audit, Audit Tenure, dan Rotasi Audit terhadap Kualitas Audit,” Diponegoro Journal of Accounting, vol. 3, no. 3, pp. 549–558, 2014. [Online]. Available: https://ejournal3.undip.ac.id/index.php/accounting/article/view/6199. [Accessed: Jul. 17, 2026].
[76] I. F. Prasetia and R. D. Y. Rozali, “Pengaruh Tenur Audit, Rotasi Audit, dan Reputasi KAP terhadap Kualitas Audit (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2011–2014),” Jurnal ASET (Akuntansi Riset), vol. 8, no. 1, pp. 39–60, 2016, doi: 10.17509/jaset.v8i1.4020.
[77] Junaidi, J. Hartono, E. Suwardi, S. Miharjo, and B. Hartadi, “Does Auditor Rotation Increase Auditor Independence?” Gadjah Mada International Journal of Business, vol. 18, no. 3, pp. 315–336, 2016, doi: 10.22146/gamaijb.16988.
[78] M. Sulthon and N. Cahyonowati, “Analisis Pengaruh Audit Tenure, Rotasi KAP, Ukuran KAP, dan Komite Audit terhadap Kualitas Audit pada Perusahaan Manufaktur di Indonesia (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2008–2013),” Diponegoro Journal of Accounting, vol. 4, no. 2, pp. 930–941, 2015. [Online]. Available: https://ejournal3.undip.ac.id/index.php/accounting/article/view/16535. [Accessed: Jul. 17, 2026].
[79] I. G. I. N. Pramaswaradana and I. P. B. Astika, “Pengaruh Audit Tenure, Audit Fee, Rotasi Auditor, Spesialisasi Auditor, dan Umur Publikasi pada Kualitas Audit,” E-Jurnal Akuntansi Universitas Udayana, vol. 19, no. 1, pp. 168–194, 2017. [Online]. Available: https://ojs.unud.ac.id/index.php/akuntansi/article/view/25333. [Accessed: Jul. 17, 2026].
[80] S. Angeline and S. Salim, “Pengaruh Audit Tenure, Auditor Industry Specialisation, dan Audit Firm Size terhadap Audit Quality,” Jurnal Paradigma Akuntansi, vol. 5, no. 1, pp. 445–455, 2023, doi: 10.24912/jpa.v5i1.22428.
[81] D. F. Priyanti and N. H. U. Dewi, “The Effect of Audit Tenure, Audit Rotation, Accounting Firm Size, and Client’s Company Size on Audit Quality,” The Indonesian Accounting Review, vol. 9, no. 1, pp. 1–14, 2019, doi: 10.14414/tiar.v9i1.1528.
[82] F. Aisyah, H. Gunawan, and P. Purnamasari, “Pengaruh Audit Rotation dan Audit Tenure terhadap Kualitas Audit dengan Fee Audit sebagai Variabel Pemoderasi,” Bandung Conference Series: Accountancy, vol. 1, no. 1, pp. 1–8, 2021, doi: 10.29313/bcsa.v1i1.24.
[83] J. Culibrk, M. Delic, S. Mitrovic, and D. Culibrk, “Job Satisfaction, Organizational Commitment and Job Involvement: The Mediating Role of Job Involvement,” Frontiers in Psychology, vol. 9, Art. no. 132, 2018, doi: 10.3389/fpsyg.2018.00132.
[84] S. Aghazadeh and K. Hoang, “How Does Audit Firm Emphasis on Client Relationship Quality Influence Auditors’ Inferences about and Responses to Potential Persuasion in Client Communications?” Accounting, Organizations and Society, vol. 87, Art. no. 101175, 2020, doi: 10.1016/j.aos.2020.101175.
[85] K. Czerney, L. L. Lisic, B. Wu, and I. Zhang, “Big 4 Auditors, Litigation Risk, and Disclosure Tone,” SSRN Electronic Journal, 2020, doi: 10.2139/ssrn.3002548.
[86] R. J. Al Abdullah and M. K. Al Ani, “The Impacts of Interaction of Audit Litigation and Ownership Structure on Audit Quality,” Future Business Journal, vol. 7, no. 1, Art. no. 19, pp. 1–14, 2021, doi: 10.1186/s43093-021-00067-8.

ISSN 2714-7444 (online), https://acopen.umsida.ac.id, published by Universitas Muhammadiyah Sidoarjo