

The effect of auditor reputation, *audit fee*, audit committee, and *financial distress* on audit quality with company size as a moderating variable

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Abstract

This study is motivated by the growing demand for financial reporting transparency amidst recurring manipulation cases in Indonesian public companies. Audit quality plays a crucial role in enhancing investor trust in financial statements presented by firms. The purpose of this research is to examine the effects of auditor reputation, audit fee, audit committee, financial distress, and firm size on audit quality in companies listed in the Jakarta Islamic Index (JII) during 2019–2023, with firm size also tested as a moderating variable. A quantitative approach was employed, using secondary data from JII companies' financial reports, and the analysis was conducted using regression methods. The findings reveal that audit fees, audit committees, financial distress, and firm size significantly influence audit quality, while auditor reputation shows no effect. Furthermore, firm size moderates the relationship between several independent variables and audit quality. These results highlight the importance of internal corporate factors and auditor independence in producing high-quality audits and provide implications for regulators, auditors, and investors to improve governance and transparency.

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Abstrak

Penelitian ini dilatarbelakangi oleh meningkatnya kebutuhan transparansi laporan keuangan di tengah kasus manipulasi yang masih terjadi pada perusahaan publik di Indonesia. Kualitas audit menjadi aspek penting karena dapat meningkatkan kepercayaan investor terhadap laporan keuangan yang disajikan perusahaan. Penelitian ini bertujuan untuk menguji pengaruh reputasi auditor, *audit fee*, komite audit, *financial distress*, dan ukuran perusahaan terhadap kualitas audit pada perusahaan yang tergabung dalam Indeks Jakarta Islamic Index (JII) periode 2019–2023, dengan ukuran perusahaan juga diuji sebagai variabel moderasi. Metode penelitian menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan keuangan perusahaan JII dan dianalisis melalui regresi. Hasil penelitian menunjukkan bahwa *audit fee*, komite audit, *financial distress*, dan ukuran perusahaan berpengaruh signifikan terhadap kualitas audit, sedangkan reputasi auditor tidak berpengaruh. Selain itu, ukuran perusahaan mampu memoderasi hubungan antara beberapa variabel independen dengan kualitas audit. Temuan ini menegaskan pentingnya faktor internal perusahaan dan independensi auditor dalam menghasilkan audit yang berkualitas serta memberi implikasi bagi regulator, auditor, dan investor dalam meningkatkan tata kelola dan transparansi.

Kata Kunci: kualitas audit, reputasi auditor, *audit fee*, *financial distress*, ukuran perusahaan

1. Introduction

In today's digital era, many companies are striving to become more efficient and are choosing to go public through share sales on the Indonesia Stock Exchange. Listed companies are required to present audited financial statements so investors can assess their investment viability. However, numerous cases of financial statement manipulation in public companies, such as data manipulation and loss concealment, remain. For example, the case of PT Waskita Karya (Persero) Tbk, which was uncovered in 2023, related to alleged financial statement manipulation since 2016. The Financial and Development Supervisory Agency (BPKP) discovered a loss of IDR 2.8 trillion in the third quarter of 2023, leading the IDX to suspend its shares due to bond default. This case highlights weak internal controls and the importance of audit quality in supporting decision-making for both internal and external parties.

Audit quality reflects the auditor's accuracy in presenting information through audited financial statements in accordance with auditing standards, including in uncovering financial violations (Ardhiyanto, 2020). Auditors are authorized to provide an opinion on the fairness of financial statements (Cahyanti et al., 2022) Factors influencing audit quality include the auditor's reputation, audit fees, audit committee size, financial distress, and company size. The auditor's reputation is reflected in the consistency of opinions that are appropriate to the company's condition, there by maintaining public trust Maula & Biduri, (2022). According to Clarissa & Simbolon, (2022) Based on research also revealed that auditor reputation has a positive effect on audit quality. Audit fees are the compensation an auditor receives for performing an audit assignment (Indriyani & Meini, 2021). According to Virgiantino & Widiyati, (2023) Based on research, The researcher also showed that audit fees have a positive effect on audit quality.

The audit committee under the board of commissioners, consisting of independent commissioners and professional external parties, plays a role in supporting auditor independence so that audit results are of higher quality (Yolanda et al., 2019). According to Wijaya & Sugara, (2023) In the study, it was revealed that the audit committee has an influence on audit quality. Financial distress describes the company's financial condition which is deteriorating before bankruptcy (Pratiwi & Sudiyatno, 2022). According to research from

Rahman, (2021) In the researcher's study, the researcher also showed that financial distress influences audit quality, while company size is measured based on its total assets or wealth. (Lestari et al., 2024; Dhita Fisabilillah & Fahria 2020) the researcher stated that company size influences audit reputation, (Izzani & Khafid, 2022) the findings revealed that company size moderates audit fees, (Syah & Mayangsari, 2024) also stated that the audit committee has a positive influence on company size. Vanessa & Aprilia (2024) The researcher said in their research that company size influences financial distress.

Aurelia & Haq (2024) In their latest research, they stated that auditor reputation does not have a significant effect on audit quality, Novrilia et al. (2019) also stated in their research that audit fees do not affect audit quality. Nursihab & Ichi (2022) the findings revealed that the audit committee has no influence on audit quality, Wijaya (2022) shows that financial distress does not affect audit quality. Zulfikar & Waharini (2019) stated that company size does not moderate auditor reputation, Azis et al. (2025) In the researcher's study, the researcher revealed that company size does not moderate audit fees. Vidhiyanty et al. (2022), the researcher's shows that company size does not affect the audit committee. (Subari, 2024) the researcher's found that company size had no effect on financial distress. Due to differences in research results from previous researchers, the researcher conducted a retest to clarify the influence of auditor reputation, audit fees, audit committees, and financial distress on audit quality, with company size as a moderating variable.

The first objective of this study is to examine the relationship between the influence of auditor reputation, audit fees, audit committees, financial distress on audit quality due to differences in opinion on the results of research that has been studied, secondly to examine the influence of moderating variables namely company size with auditor reputation, audit fees, audit committees, financial distress on audit quality. In addition to providing new empirical research evidence, this study can also contribute to closing the gap in previous research, based on practical content, this study can also be useful information to increase knowledge about things that affect auditor quality in companies in the JII Index (Jakarta Islamic Index) for the period 2019–2023. This study consists of 4 parts, in the first part discusses the theoretical background used also reviews the hypothesis literature based on the topic and title of the study, secondly presents the research methodology by explaining the measurements used for each variable according to the research topic, and also the technical analysis of the data used, thirdly explains the results of the research findings based on the data test used, finally the theoretical and managerial implications and suggestions for further research.

2. Theoretical background and and hypothesis

Agency Theory

According to Purba (2023), agency theory was first introduced by Jensen and Meckling (1976). This theory explains the relationship between the principal and the agent when decision-making authority is delegated. The agent prepares accountability reports as the principal's basis for assessing performance. However, agents may engage in fraud to appear superior. To minimize this, an independent auditor is needed as a third party. The auditor acts as a bridge between the interests of the principal and agent by providing an opinion on the fairness of the financial statements. Agency theory emphasizes the auditor's role in monitoring management behavior and ensuring financial accountability. In the era of capital market development, this theory is increasingly relevant because agents are required to present reliable financial reports and obtain an unqualified opinion on them.

Audit Quality

Audit quality is the auditor's probability of discovering and communicating significant misstatements, which is determined by competence and independence (Thoha & Handayani, 2023). A good audit requires expertise and independence, both of which influence audit results and may interact with one another (Purba & Umar, 2021). Audit quality is important for maintaining trust and the integrity of financial reports, as reliable results are the basis for stakeholders' assessments of company performance (Maula & Biduri, 2022). Quality audits provide accurate and reliable information (Resza et al., 2023).

Company Size

Company size reflects an entity's size, as measured by total assets, sales, revenue, and number of employees. The larger the value, the larger the company, and this impacts audit quality, particularly because higher liquid assets make it easier to deal with financial problems (Effendi & Ulhaq, 2021). Additionally, company size can be compared with other companies and categorized as large, medium, or small; companies with a large public profile can also increase their share price through brand image (Luvena et al., 2022). However, large companies are more vulnerable to conflicts between agents and principals due to the complexity of record-keeping, as principals seek to maximize profits. In contrast, the agent may pursue personal interests (Izzani & Khafid, 2022).

Auditor Reputation on Audit Quality

Auditor reputation refers to the achievements and public trust an auditor receives from a well-established reputation (Raya & Laksito, 2020). Auditors with a good reputation, or those from Big Four accounting firms, can provide greater assurance regarding the fairness of financial statements. Selecting an auditor with a good reputation is crucial for a company. Research by Muh. A. Putra et al. (2022) shows that auditor reputation positively influences audit quality. This is also in line with research by Aridi & Agustina (2020), Pasali & Abubakar Arief (2023), and Clarissa & Simbolon (2022), which found that auditor reputation positively affects audit quality. Therefore, the hypothesis can be formulated as follows: Auditor Reputation Affects Audit Quality.

Audit Fees on Audit Quality

Audit fees are charges auditors incur for audit assignments and are determined by risk, complexity, the KAP fee structure, competence, and professional judgment (Hendi & Desiana, 2019). A contract between the auditor and the client typically determines audit fees. Fadhilah et al. (2025) note that audit fees are compensation that auditors receive for their work. Research by Virgiantino & Widiyati (2023), Lailatul & Yanthi (2021), and Cahyanti et al. (2022) also found that audit fees positively affect audit quality. Therefore, the hypothesis can be formulated as follows: Audit fees affect audit quality.

Audit Committee on Audit Quality

The audit committee is part of the board of commissioners and comprises independent, professional members. Its primary functions are to maintain the auditor's independence from management and to oversee financial reporting. Its primary responsibilities include monitoring internal control systems, assessing management performance, verifying the quality of financial reports, and improving the effectiveness of the audit process (Effendi & Ulhaq, 2021). In a study, Kenny et al. (2025) found a positive association between the audit committee and audit quality, consistent with the findings of Lailatul & Yanthi (2021), Wijaya & Sugara (2023), and Yuliana &

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Minarso (2025). Therefore, the results of the hypothesis test show that the Audit Committee Influences Audit Quality.

Financial Distress on Audit Quality

Financial distress is a condition in which a company is experiencing financial difficulties (Elevendra & Helma Yunita, 2021). As a result, companies experiencing financial difficulties often receive higher audit scrutiny. Research by Fadhilah et al. (2025), Rahman (2021), Cahyanti et al. (2022), and Aditya Putra Pratama et al. (2025) found that financial distress positively affects audit quality. Therefore, the results of the hypothesis tests show that Financial Distress Affects Audit Quality.

Company Size Moderates Auditor Reputation on Audit Quality

Auditor reputation reflects the achievements, public trust, and track record of the external auditor's performance. According to Raya & Laksito (2020), agency theory holds that the use of a reputable auditor helps resolve conflicts between agents and principals. Khusnah et al. (2022) found that reputable, large-scale accounting firms possess superior technology and human resources, enabling them to reduce agency costs, especially for companies with significant assets. Dhita Fisabilillah & Fahria (2020) stated that large companies often require highly reputable auditors due to their complexity. In contrast, Putri & Pohan (2022) found that company size positively affects audit quality. Therefore, the hypothesis shows that Firm Size Moderates Auditor Reputation on Audit Quality.

Company Size Moderates Audit Fees on Audit Quality

Audit fees are compensation given to auditors for their services (Agustini & Lestari Siregar, 2020). The amount is determined by external factors and the auditor's internal characteristics (Resza et al., 2023). The researchers Falisah et al. (2025) found that higher auditor fees are associated with improved audit quality. Research by Resza et al. (2023) also found that larger, more complex companies require higher-quality audits and are therefore willing to pay higher audit fees. In line with this, Izzani & Khafid (2022) found that company size positively affects audit fees. Research by Syah & Mayangsari (2024) found that large companies with significant assets tend to select large KAPs to improve audit quality, while Febrianti & Wati Keristin (2024) found that large companies have stronger internal controls to support auditors. Based on this, the hypothesis indicates that Company Size Moderates Audit Fees on Audit Quality.

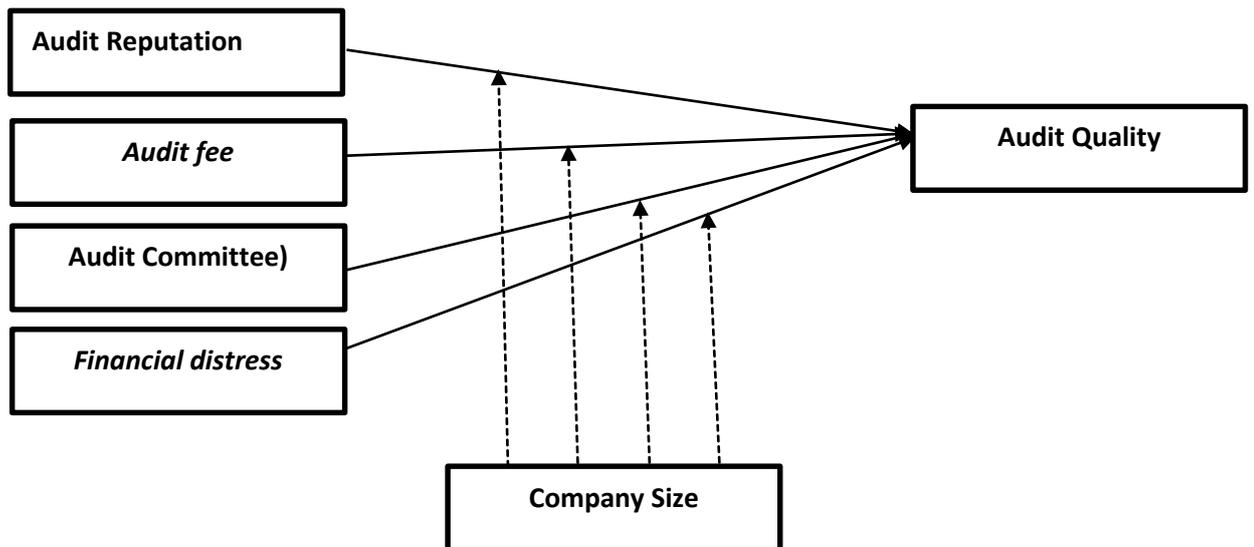
Company Size Moderates Audit Committee Impact on Audit Quality

Effendi & Ulhaq (2021) revealed that the audit committee's primary duties include reviewing management's performance in internal control, ensuring the quality of financial reporting, and improving audit effectiveness. The audit committee's role is stipulated in regulations such as POJK No. 55/POJK.04/2015. Research by Syah & Mayangsari (2024) also found that the audit committee has a positive effect on company size. Company size, as reflected in total assets, income, and sales, is an important indicator for assessing a company (Annisa & Sartika, 2021; Effendi & Ulhaq, 2021). Thus, company size influences audit quality because large companies tend to use more competent auditors and have stronger governance (Yasmin, 2023). The hypothesis can be concluded as follows: Company Size Moderates the Audit Committee's Effect on Audit Quality.

Company Size Moderates Financial Distress on Audit Quality

Financial distress is a condition that could lead to significant financial consequences, such as bankruptcy (Putra & Serly, 2020). Total assets, total sales, and the number of employees

measure company size. According to Christine et al. (2019), companies with large assets are better able to withstand financial problems, in line with the findings of Putra et al. (2022) and Abidah & Almurni (2025), which show that company size influences financial distress. Furthermore, company size also affects audit quality; Vanessa & Aprilia (2024) state that large companies attract more investor scrutiny. This is consistent with Effendi & Ulhaq (2021), who found that company size positively affects audit quality. Therefore, the hypothesis can be concluded: Company Size Moderates the Relationship between Financial Distress and Audit Quality.



Gambar 1. Research Model

3. Methodology

Sample and Procedures

This study employs a quantitative approach, utilizing pre-existing archival data. The population comprises all companies listed on the Jakarta Islamic Index (JII) from 2019 to 2023, totaling 33 unique companies. The sample was selected using the purposive sampling method with the following criteria: (1) companies listed on the JII index; (2) companies that present their financial reports in Indonesian Rupiah (IDR); and (3) companies that maintained their listing on the JII index for the entire five-year observation period (2019-2023). Applying these criteria resulted in a final sample of 13 companies. With data collected over five fiscal years, the total number of observations for analysis is 65 company-years. The secondary data for this study were sourced from the Indonesia Stock Exchange (IDX). Data processing and hypothesis testing were conducted using SPSS software version 20.

Measurement of Variables

Audit Quality. The audit quality variable was measured using a dummy variable: 1 if the company received an unqualified audit opinion and 0 otherwise (Maulina & Laksito, 2021).

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Auditor Reputation. The auditor reputation variable was measured on a nominal scale using a market-share calculation to distinguish between Big Four and Non-Big Four audit firms in the JII index sample for 2019-2023. The formula used is:

$$\text{Market Share of KAP X} = (\text{Total Revenue of KAP X} / \text{Total Revenue of All KAPs}) \times 100\%$$

This market share method aligns with the measurement used by Raya & Laksito (2020).

Audit Fees. The audit fee variable was measured on a nominal scale using the natural logarithm of the audit fee amount to normalize the data, as in Arif & Lastanti (2023). The formula is:

$$\text{Audit Fee} = \text{Ln} (\text{Audit Fee})$$

Audit Committee. The audit committee variable was measured on a nominal scale as a ratio comparing the audit committee's Size to the board of commissioners' Size. This measurement follows the approach of Handayani & Setiawan (2024), using the formula:

$$\text{Audit Committee} = \text{Number of Audit Committee Members} / \text{Number of Board of Commissioners}$$

Financial Distress. The financial distress variable was measured on a nominal scale using the Debt-to-Equity Ratio (DER). This liquidity metric indicates the proportion of a company's assets financed by debt. This approach is consistent with the measurement used by Idawati & Wardhana (2021). The formula is:

$$\text{Financial Distress} = \text{Total Liabilities} / \text{Total Equity}$$

Company Size. The company size variable was measured on a nominal scale using the natural logarithm of the company's total assets, following the method used by Putri & Pohan (2023). The formula is:

$$\text{Company Size} = \text{Ln} (\text{Total ASizes})$$

Data Analysis Technique

Descriptive statistics were used to summarize the data, presenting the minimum, maximum, mean, and standard deviation for each variable.

Regression Model Fit Test

The logistic regression model's goodness-of-fit was assessed using the Hosmer-Lemeshow test and the Nagelkerke R-square. A Hosmer and Lemeshow significance value (p-value) ≥ 0.05 indicates that the null hypothesis is accepted, meaning the model fits the data well. Conversely, a p-value ≤ 0.05 leads to rejection of the null hypothesis, suggesting a poor fit. The Nagelkerke R-squared value indicates the proportion of variance in the dependent variable explained by the independent variables in the logistic regression model. A partial test (t-test) was conducted to determine the significance of each independent variable's influence on the dependent variable, while controlling for other variables in the model. The decision to accept or reject a hypothesis is based on a p-value < 0.10 .

Moderated Regression Analysis (MRA)

Moderated Regression Analysis (MRA) was used to test whether the relationship between the independent variables (X) and the dependent variable (Y) is contingent upon the level of the moderator variable (Z), which in this study is company size (Ali Memon et al., 2019). The model includes interaction terms (X \times Z) to capture this moderating effect. To mitigate multicollinearity between the main variables and their interaction terms, the independent and moderator variables were mean-centered before creating the interaction terms. The MRA model is expressed with the following formula:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5Z + \beta_6(X_1 \times Z) + \beta_7(X_2 \times Z) + \beta_8(X_3 \times Z) + \beta_9(X_4 \times Z) + \epsilon$$

4. Results and discussion

4.1. Descriptive Analysis Test

Descriptive analysis aims to provide a general overview of the characteristics of the research data. This analysis is useful for examining baseline values, such as the number of data points, minimum values, averages, and standard deviations, for each research variable used in this research article. This analysis is necessary to understand the data distribution before conducting further statistical testing. The results of the descriptive analysis test in this study are as follows:

Table 1. Statistics descriptive

| | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|---------|-----------|-----------|----------------|
| Auditor Reputation | .0000 | .0013 | .000582 | .0002794 |
| Audit Fees | 21.8973 | 27.7236 | 25.223418 | 1.1077080 |
| Audit Committee | .3333 | 1.5000 | .644222 | .2710264 |
| Financial Distress | .1703 | 1006.2555 | 16.423055 | 124.6949773 |
| Audit Quality | 0 | 1 | .82 | .391 |
| Company Size | 29.535 | 37.108 | 31.510 | 1.159 |

Based on the descriptive analysis of 65 observational data points, the following overview of the research variables was obtained. The variable for Auditor Reputation ranges from 0.0000 to 0.0013, with a mean of 0.000582 and a standard deviation of 0.0002794. Since the standard deviation is smaller than the mean, this indicates that the auditor's reputation within the research sample is relatively homogeneous.

The values for Audit Fees range from 21.8973 to 27.7236. The mean is 25.2234 with a standard deviation of 1.1077. The relatively high average compared to the minimum suggests that most companies in the sample incur substantial audit fees. For the Audit Committee, values range from 0.3333 to 1.5000, with a mean of 0.6442 and a standard deviation of 0.2710, indicating considerable variation in the proportional size of audit committees across companies.

The Financial Distress variable spans a very wide range, from 0.1703 to 1006.2555. Its average is 16.4230, accompanied by a very high standard deviation of 124.6949. This standard deviation, which is significantly above the average, indicates extreme data dispersion and the likely presence of outliers in the financial condition of some sample companies.

The dependent variable, Audit Quality, ranges from 0 to 1. The mean is 0.82 with a standard deviation of 0.391, demonstrating that a strong majority of companies in the sample received an unqualified opinion. Finally, Company Size ranges from 29.535 to 37.108. The mean is 31.510 with a standard deviation of 1.159, indicating that the company sizes in the sample are relatively stable and not significantly different from one another.

4.2. Regression Model

This test was conducted to evaluate the appropriateness of the model and its ability to explain the relationship between the independent and dependent variables. The goodness-of-fit of the logistic regression model in this study is assessed using the Hosmer-Lemeshow test and the Nagelkerke R-square statistic. The Hosmer and Lemeshow Test yielded a Chi-square value of 5.430 with a significance value (p-value) of 0.608. Since this significance value is greater than the alpha level of 0.10, the null hypothesis is accepted. This indicates that the model fits the data well, as there is no significant discrepancy between the predicted probabilities and the observed outcomes. Furthermore, the Nagelkerke R-squared value is 0.248. This means that the set of independent variables in the model explains approximately 24.8% of the variation in the dependent variable, Audit Quality. The remaining 75.2% is influenced by other factors not included in this research model. While this explanatory power is moderate, it confirms that the selected variables contribute meaningfully to understanding audit quality within the sample.

Table 2. *Model fit evaluation*

| Test | | Nagelkerke R Square Test | | Hosmer and Lemeshow Test | | |
|------|---------------------|--------------------------|---------------------|--------------------------|----|------|
| Step | -2 Log Likelihood | Cox & Snell R Square | Nagelkerke R Square | Chi-square | df | Sig. |
| 1 | 51.429 ^a | 0.152 | 0.248 | 5.430 | 7 | |

Partial Test (T-Test) and Moderated Regression Analysis (MRA)

Partial testing (T-test) was conducted to assess the individual influence of each independent variable on the dependent variable within the logistic regression model. Moderated Regression Analysis (MRA) was used to determine whether the variable Company Size significantly alters (strengthens or weakens) the relationships between the independent variables and Audit Quality. The results of these analyses are presented below.

The partial test results indicate that, at a 90% confidence level ($\alpha=0.10$), only Financial Distress has a statistically significant effect on Audit Quality (p-value=0.061). The positive coefficient (B=2.656) and an odds ratio (Exp(B)) greater than 1 suggest that companies experiencing greater financial distress are more likely to receive a high-quality audit (an unqualified opinion). The variables Audit Reputation (p=.877), Audit Fee (p=.751), and Audit Committee (p=.464) do not show a statistically significant direct effect on Audit Quality within this model. The analysis of interaction terms reveals that Company Size is a significant moderator of the relationship between Financial Distress and Audit Quality, as indicated by the significant interaction term (p=.073). The negative coefficient (B = -2.322) and an odds ratio less than 1 (Exp(B) = 0.098) indicate that the positive effect of Financial Distress on Audit Quality is *weakened* as company size increases. In other words, for larger companies, the link between financial distress and a higher-quality audit becomes less pronounced. In contrast, the interaction terms for Audit Reputation, Audit Fee, and the Audit Committee with Company Size are not statistically significant (p > 0.10). Therefore, Company Size does not moderate the relationship between these three variables and Audit Quality.

Table 3. Partial and Moderated Regression Analysis Results

| Variable | B (Coefficient) | Sig. (p-value) | Exp(B) (Odds Ratio) |
|---|-----------------|----------------|---------------------|
| Main Effects | | | |
| Audit Reputation | 2.313 | .877 | 10.108 |
| Audit Fee | .103 | .751 | 1.108 |
| Audit Committee | -.822 | .464 | .440 |
| Financial Distress | 2.656 | .061* | 14.239 |
| Interaction Effects (Moderation) | | | |
| Audit Reputation × Firm Size | 9.332 | .705 | 11289.808 |
| Audit Fee × Firm Size | .390 | .452 | 1.477 |
| Audit Committee × Firm Size | 1.122 | .723 | 3.070 |
| Financial Distress × Firm Size | -2.322 | .073* | .098 |

Note: * indicates significance at $\alpha = 0.10$.

4.2. Discussion of Findings

The Influence of Auditor Reputation on Audit Quality

The hypothesis test results indicate that auditor reputation shows no significant effect on audit quality (sig. = 0.877 > 0.10). This finding suggests that an audit firm's affiliation with a Big Four network does not inherently guarantee superior audit quality compared to non-Big Four firms. Therefore, audit quality cannot be assessed solely on reputation; it must also consider the auditor's independence and professional judgment. This result contrasts with the study by Arum & Imang Dapit Pamungkas (2025), who found a positive relationship between auditor reputation and audit quality, citing enhanced trust and financial statement integrity. However, the present finding aligns with research by Maula & Biduri (2022), Hidayah (2022), Yartono & Utami (2022), and Aurelia & Haq (2024), which indicates that Big Four-affiliated firms may face greater client pressure to deliver favorable audit outcomes, potentially compromising auditor independence and, consequently, audit quality.

The Influence of Audit Fees on Audit Quality

The analysis shows that audit fees do not exhibit a significant effect on audit quality (sig. = 0.751 > 0.10). This implies that the magnitude of fees paid for audit services does not reliably assure high-quality audit results. Achieving audit quality also fundamentally depends on auditor competence and the appropriate allocation of audit effort. This finding is consistent with studies by Chasanah et al. (2022), Kenny et al. (2025), Novrilia et al. (2019), and Safira & Napisah (2024), which emphasize that audit expertise is a more critical determinant of quality than fee levels alone. It contradicts the research by Virgiantino & Widiyati (2023), which reported a positive association between audit fees and audit quality.

The Influence of the Audit Committee on Audit Quality

The results show that the audit committee does not have a significant effect on audit quality (sig. = 0.464 > 0.10). This suggests that the presence and function of an audit committee are not primary factors influencing an auditor's decision to issue an unqualified opinion. The committee's role may be perceived as more regulatory than directly impactful on the audit outcome. This conclusion aligns with previous studies by Nursihab & Ichi (2022), Fazry & Mulyandini (2025), Cahyanti et al. (2022), and Yolanda et al. (2019), which argue that audit committees are often formed primarily for regulatory compliance (e.g., OJK requirements).

without significantly enhancing the oversight quality of financial reporting. It diverges from the findings of Wijaya & Sugara (2023), who reported a significant positive association between the audit committee and audit quality.

The Influence of Financial Distress on Audit Quality

Financial distress has a significant positive effect on audit quality (sig. = 0.061 < 0.10). This indicates that companies experiencing financial difficulties tend to receive audits of higher perceived quality. This may be attributed to auditors exercising heightened professional skepticism and applying more rigorous procedures due to the increased audit risk associated with financially distressed clients. This result supports the findings of Rahman (2021), Lestari et al. (2024), Fadhillah et al. (2025), and Cahyanti et al. (2022), which posit that auditors play a crucial role in objectively reporting a distressed company's financial condition, thereby ensuring the audit provides reliable information for decision-making. It contrasts with Wijaya's (2022) study, which found no significant effect of financial distress on audit quality.

The Moderating Effect of Company Size on Auditor Reputation and Audit Quality

The analysis shows that company size does not moderate the relationship between auditor reputation and audit quality (interaction sig. = 0.705 > 0.10). This implies that the effect of auditor reputation on audit quality does not systematically differ between large and small companies. Larger firms may possess robust internal controls that diminish the relative impact of the external auditor's reputation, while potential pressures on auditors in large engagements might also offset reputational benefits. This finding is consistent with research by Fitriyani & Zulaecha (2025), Himawan & Risa (2019), Zulfikar & Waharini (2019), and Pasali & Abubakar Arief (2023), which found that company size does not strengthen the link between reputation and quality. It contradicts the study by Khusnah et al. (2022), which reported that company size influences the role of auditor reputation.

The Moderating Effect of Company Size on Audit Fees and Audit Quality

Company size does not significantly moderate the relationship between audit fees and audit quality (interaction sig. = 0.452 > 0.10). This suggests that the fee-quality relationship is not contingent on the scale of the client company. The lack of moderation may occur because professional auditing standards apply uniformly, meaning higher fees in large companies do not necessarily translate into proportionally higher quality beyond a baseline. This result aligns with studies by Nabila & Pohan (2025), Shabira et al. (2025), Aliya Abidah & Almurni (2025), and Azis et al. (2025), which indicate that audit quality is governed by professional standards rather than client size or fee magnitude. It opposes the findings of Izzani & Khafid (2022), who found a significant moderating effect of company size.

The Moderating Effect of Company Size on the Audit Committee and Audit Quality

The results indicate that company size does not moderate the effect of the audit committee on audit quality (interaction sig. = 0.723 > 0.10). This implies that the audit committee's effectiveness (or lack thereof) in influencing audit quality is independent of company size. In larger, more complex organizations, the audit committee's oversight role may not scale effectively, potentially diluting its impact. This finding is supported by research from Pasali & Abubakar Arief (2023), Putri & Herawaty (2024), and Vidhiyanty et al. (2022), which suggests that mere asset size does not ensure audit committee effectiveness. It contradicts the study by Wijaya & Sugara (2023), which reported a moderating role for company size.

The Moderating Effect of Company Size on Financial Distress and Audit Quality

Company size significantly moderates the relationship between financial distress and audit quality (interaction sig. = 0.073 < 0.10). The negative coefficient of the interaction term indicates that company size weakens the positive relationship between financial distress and audit quality. In practice, while financial distress generally improves audit quality, this effect is less pronounced for larger companies. Larger firms may possess more resources and a stronger financial foundation to mitigate distress, thereby reducing the associated audit risk and the auditor's increased effort. This conclusion is consistent with the work of Khotimah et al. (2025), Budiari & Devi (2023), and Putra et al. (2022), who found that company size influences financial distress. It also aligns with Putri & Pohan (2023), who noted that company size affects audit quality. However, it contrasts with Subari (2024), who reported that company size does not affect financial distress.

5. Conclusion

This study examined the influence of auditor reputation, audit fees, audit committee, and financial distress on audit quality, with company size as a moderating variable, in firms listed on the Jakarta Islamic Index (JII) of the Indonesia Stock Exchange (IDX) from 2019 to 2023. The findings indicate that only financial distress has a significant positive effect on audit quality. Variables such as auditor reputation, audit fees, and the audit committee were found to have no significant direct influence. However, the analysis reveals that company size acts as a significant moderator, specifically by weakening the positive relationship between financial distress and audit quality. For the other independent variables, company size did not demonstrate a significant moderating effect.

These results suggest that, in the context of the study, a company's internal financial condition is a more potent driver of audit quality than external factors like auditor brand or fees. It underscores the necessity for auditors to maintain heightened professional skepticism and independence, particularly when auditing financially distressed entities. For regulators and investors, the findings highlight the importance of looking beyond superficial indicators and focusing on robust internal governance and the substantive role of the audit committee to ensure reliable financial reporting.

Limitations and Suggestions for Future Research

This study acknowledges several limitations. The sample was confined to companies within the JII, which may restrict the generalizability of the findings to the broader population of IDX-listed firms or other sectors. Furthermore, the reliance on secondary data from annual reports limited the ability to incorporate non-financial or qualitative information that may also impact audit quality. The set of independent variables, while pertinent, does not encompass all potential factors that could explain variations in audit outcomes. Future research could address these limitations by expanding the sample to include companies from other indices or sectors to enhance external validity. Incorporating additional explanatory variables—such as auditor industry specialization, the quality of internal control systems, or audit partner rotation—could provide a more comprehensive model. Employing mixed-methods approaches that combine quantitative data with qualitative insights from interviews or surveys would also help capture the nuanced, non-financial dimensions influencing audit quality. Such advancements would contribute to a richer, more holistic understanding of audit quality dynamics in evolving market contexts.

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