



Determinants of Audit Quality and the Moderating Role of the Audit Committee (Empirical Study of Consumer Goods Manufacturing Companies Listed on the IDX, 2022–2024)

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Abstract

Background: Reliable external auditing supports credible financial reporting by reducing informational imbalances between companies and their stakeholders. Audit outcomes may vary with the time needed to complete the engagement, the auditor's expertise, the opinion issued in the previous year, and the strength of internal governance. These issues are particularly relevant for consumer goods manufacturers, whose operational complexity increases the need for dependable external assurance.

Objective: This study assesses the relationships of audit report lag, auditor industry specialization, and prior-year audit opinion with audit quality and evaluates whether audit committee effectiveness moderates those relationships.

Methods: Using purposive sampling, the analysis covers 117 firm-year observations from consumer goods manufacturing companies listed on the Indonesia Stock Exchange during 2022–2024. Audit quality is represented by a binary indicator of Big 4 auditor engagement. The hypotheses were tested with binary logistic regression and Moderated Regression Analysis (MRA).

Results: A longer audit report lag is significantly associated with a lower probability of Big 4 engagement ($p < 0.001$). Auditor industry specialization and prior-year audit opinion do not reach statistical significance at the 5% level, and none of the three interaction terms involving audit committee effectiveness is significant.

Conclusion: Of the determinants examined, audit timeliness is the only factor significantly related to the Big 4 audit-firm proxy in this sample. The proposed moderating role of audit committee effectiveness is not supported by the empirical results.

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INTRODUCTION

Recent financial-reporting scandals have weakened confidence in the assurance function and highlighted the need to identify factors that shape audit quality. In Indonesia, attention has increasingly focused on the time required to complete an audit, the previous year's audit opinion, auditor expertise, and the strength of audit committee oversight. A prolonged audit process can reduce the timeliness and usefulness of audited information, whereas industry-specific auditor knowledge may improve the identification of sector-related risks. Audit committees are also expected to reinforce governance through closer supervision of financial reporting and the external audit process (Alshareef, 2024; Dewi & Eriandani, 2022; Jensen & Meckling, 1976;

[Martani et al., 2021](#); [Nurlistantyo & Wulandari, 2024](#)).

Agency Theory and Signaling Theory provide complementary explanations for the relevance of audit quality. From an agency perspective, an independent and competent external auditor serves as a monitoring device that can limit information imbalances and conflicts between management and shareholders. Signaling Theory, in turn, implies that the appointment of a credible auditor and the prompt release of audited statements can convey reporting credibility to investors and reduce market uncertainty ([Alshareef, 2024](#); [Jensen & Meckling, 1976](#)). On this basis, audit quality is specified as the outcome variable, while audit report lag, auditor industry specialization, and prior-year audit opinion are examined as explanatory factors; audit committee effectiveness is modeled as a moderator and client size as a control ([Dewi & Eriandani, 2022](#); [Farumi et al., 2023](#); [Francis, 2023](#); [Jensen & Meckling, 1976](#); [Muhsin, 2021](#); [Nguyen, 2022](#); [Nurlistantyo & Wulandari, 2024](#); [Spence, 1973](#)).

External assurance is intended to reduce the risk that users rely on financial statements containing material misstatements. For the empirical analysis, this study represents audit quality by whether a company engages a Big 4 audit firm, reflecting the argument that larger audit practices generally have broader resources, specialist capabilities, and stronger reputational incentives to preserve engagement quality ([Francis, 2023](#); [Martani et al., 2021a](#)). Because audit-firm size is only an operational proxy, the findings should be interpreted as explaining the likelihood of Big 4 engagement rather than audit quality in an absolute sense ([Ali et al., 2025](#); [Dewi & Eriandani, 2022](#); [Farumi et al., 2023](#); [Francis, 2023](#); [McKenna et al., 2025](#)).

Prior research has investigated audit quality through several dimensions, including audit tenure, auditor rotation, audit committee attributes, reporting speed, and auditor specialization. [Martani et al. \(2021\)](#) report evidence concerning tenure and rotation, [Dewi & Eriandani, \(2022\)](#) focus on audit committee characteristics, and [Oussii & Boulila Taktak \(2018\)](#) link audit committee effectiveness with the timeliness of financial reporting. Much of this literature treats governance and auditor attributes as direct predictors. Less attention has been given to whether audit committee effectiveness changes the relationships of audit report lag, auditor industry specialization, and prior-year audit opinion with the audit-quality proxy. The methodological contribution of this study therefore lies in estimating all three moderation effects within one empirical framework instead of limiting the audit committee to a direct explanatory role ([Dewi & Eriandani, 2022](#); [Martani et al., 2021](#); [Oussii & Boulila Taktak, 2018](#)).

The issue has practical relevance because confidence in capital-market reporting depends on credible and timely assurance. Audit report lag, auditor industry specialization, and prior-year audit opinion capture different features of the audit environment, while audit committee effectiveness represents an internal oversight mechanism that may influence how those features relate to auditor choice. The resulting evidence can help issuers assess their oversight arrangements and provide regulators and investors with additional information about whether audit committee activity is materially connected with the external audit process ([Dewi & Eriandani, 2022](#); [Martani et al., 2021](#); [Oussii & Boulila Taktak, 2018](#); [Prabowo & Suhartini, 2021](#)).

Accordingly, the study evaluates the empirical relationships of audit report lag, auditor industry specialization, and prior-year audit opinion with audit quality, measured as the likelihood of Big 4 auditor engagement. It further examines whether audit committee effectiveness changes each of these relationships after controlling for client size. The analysis covers consumer goods manufacturing firms listed on the Indonesia Stock Exchange (IDX) from 2022 to 2024.

Agency Theory attributes the demand for monitoring to conflicts of interest and unequal access to information between shareholders and managers, circumstances that generate agency costs ([Alshareef, 2024](#); [Jensen & Meckling, 1976](#)). A competent and independent external auditor can help constrain these problems by providing credible verification of reported information. Audit-firm size is often adopted as a quality indicator because Big 4 firms possess substantial professional resources, reputational capital, and incentives to protect the value of their audit brand ([Deangelo, 1981](#); [Farumi et al., 2023](#); [Francis, 2023](#)). Internal oversight by the audit committee may reinforce this mechanism by maintaining communication with the external auditor and supervising the reporting process ([Alshareef, 2024](#); [Deangelo, 1981](#); [Jensen & Meckling, 1976](#)).

Signaling Theory holds that companies can lessen information gaps by communicating credible signals to outside users (Spence, 1973). Choosing a well-regarded auditor and completing the audit without excessive delay may indicate stronger reporting discipline, whereas a modified opinion in the preceding year can indicate elevated reporting risk and a need for greater scrutiny. Under this perspective, effective audit committee oversight may enhance the credibility of such signals through stronger supervision of both financial reporting and the external audit relationship (Spence, 1973).

From an agency perspective, a longer audit report lag can widen information asymmetry by postponing shareholders' and other users' access to verified financial information (Farumi et al., 2023). A protracted audit may also arise from greater reporting complexity or issues that remain unresolved during the engagement (Nurlistantyo & Wulandari, 2024). Consequently, more timely audit completion is expected to correspond with a stronger audit-quality proxy in the present setting (Farumi et al., 2023; Martani et al., 2021; Nurlistantyo & Wulandari, 2024).

H1: Audit report lag is significantly associated with audit quality.

Effect of Auditor Industry Specialization on Audit Quality

Industry-focused auditors are expected to develop more detailed knowledge of sector-specific accounting practices, regulations, and risk patterns. This accumulated expertise can sharpen risk assessment and improve the auditor's ability to identify material misstatements, thereby strengthening the audit process (Farumi et al., 2023; Francis, 2023). From a signaling viewpoint, appointing an industry specialist may also communicate a stronger commitment to the credibility of financial reporting (Abouelela et al., 2025; Vionita & Kristianti Maharani, 2025).

H2: Auditor industry specialization is significantly associated with audit quality.

Effect of Prior-Year Audit Opinion on Audit Quality

An audit opinion from the preceding year summarizes important information about a firm's recent reporting condition and can shape the perceived risk of the next engagement. When the prior opinion is modified or otherwise indicates reporting problems, auditors may devote greater attention to unresolved matters and apply heightened professional skepticism in the current period (Nurlistantyo & Wulandari, 2024). Such a risk response can affect both the conduct of the audit and the firm's auditor choice (Wulan et al., 2026).

H3: Prior-year audit opinion is significantly associated with audit quality.

Moderating Role of Audit Committee Effectiveness in the Audit Report Lag–Audit Quality Relationship

Timely audited reporting is a central element of corporate transparency. A well-functioning audit committee can improve coordination between management and the external auditor, follow up unresolved accounting matters, and help prevent avoidable delays in completing the engagement (Dewi & Eriandani, 2022; Nguyen, 2022). Audit committee effectiveness may therefore change the strength of the association between audit report lag and the audit-quality proxy applied in this study (Dewi & Eriandani, 2022; Farumi et al., 2023; Nguyen, 2022).

H4: Audit committee effectiveness significantly moderates the association between audit report lag and audit quality.

Moderating Role of Audit Committee Effectiveness in the Auditor Industry Specialization–Audit Quality Relationship

Auditors with industry specialization bring technical and contextual knowledge that can improve the recognition of sector-specific risks. The value of this expertise may be enhanced when an effective audit committee can interpret specialist findings, ensure access to relevant information, and support appropriate follow-up. The combination of external specialization and internal oversight may therefore affect the likelihood that a company engages a Big 4 audit firm (Dewi & Eriandani, 2022; Farumi et al., 2023; Nguyen, 2022).

H5: Audit committee effectiveness significantly moderates the association between auditor industry specialization and audit quality.

Moderating Role of Audit Committee Effectiveness in the Prior-Year Audit Opinion–Audit Quality Relationship

A problematic opinion in the previous year can raise the assessed risk of the subsequent audit. Under these conditions, an effective audit committee may facilitate remedial action, track the resolution of earlier findings, and maintain communication with the external auditor (Dewi & Eriandani, 2022; Nurlistantyo & Wulandari, 2024). This oversight could alter the way prior-year audit opinion is related to the current period's audit-quality proxy (Wulan et al., 2026).

H6: Audit committee effectiveness significantly moderates the association between prior-year audit opinion and audit quality.

METHOD

The empirical setting consists of consumer goods manufacturing firms listed on the Indonesia Stock Exchange (IDX) over 2022–2024. This sector was chosen because the complexity of its operations and reporting activities provides a relevant setting for examining the audit-related variables in the model.

The study population includes consumer goods manufacturing firms that remained listed on the IDX throughout the observation window. A purposive sampling procedure was applied according to the predetermined eligibility criteria, producing 39 companies and 117 firm-year observations across the three reporting years.

Archival data were compiled from audited financial statements and annual reports available through the official Indonesia Stock Exchange website (<https://www.idx.co.id/id>) and, when required, from the official websites of the sampled companies.

Table 1

Variable Operational Definition

Variable	Operational Definition	Measurement/Proxy	Scale	Source
Audit Quality (Y)	The auditor's capacity and willingness to detect and disclose irregularities in the client's accounting system.	KAP_{SIZE} = <i>Variabel Dummy</i> 1 = <i>Diaudit KAP Big</i> 0 = <i>Diaudit KAP non-Big4</i>	Nominal	Deangelo, (1981); Kanagaretnam (2011); Chen et al. (2023)
Audit Report Lag (X1)	The interval between the financial year-end and the date stated on the independent auditor's report.	$ARL = T_{AR} + T_{FS}$	Ratio	Farumi et al. (2023); Nurlistantyo & Wulandari (2024)
Auditor Industry Specialization (X2)	The degree of auditor expertise in a particular industry, identified through industry market share.	$AIS = \frac{\sum i, KAP}{\sum i, k}$	Ratio	Farumi et al., (2023)
Prior Year Audit Opinion (X3)	The audit opinion issued for the reporting period immediately preceding the current observation year.	PYO = <i>Variabel Dummy</i> 1 = <i>Opini WTP</i> 0 = <i>Opini non-WTP</i>	Nominal	Nurlistantyo & Wulandari (2024)
Audit Committee Effectiveness	The extent to which the audit committee performs its internal	$ACMS$ = <i>Skor Indeks</i> $Z = I_1 + I_2$	Ratio	Dewi & Eriandani, (2022); (Farumi

Variable	Operational Definition	Measurement/Proxy	Scale	Source
(Z)	monitoring and oversight responsibilities.			et al., 2023); Nguyen (2022)
Company Size (Control)	The scale of the client entity, used to reflect differences in the complexity of its operations.	$C_SIZE = \ln(Total\ Aset)$	Ratio	Dewi & Eriandani, (2022); Nurlistantyo & Wulandari (2024)

The empirical tests were performed in IBM SPSS Statistics version 27 using binary logistic regression together with Moderated Regression Analysis (MRA). Logistic regression was selected because the dependent variable is dichotomous, distinguishing observations audited by Big 4 firms from those audited by non-Big 4 firms. All hypothesis decisions were evaluated using a 5% significance threshold ($\alpha = 0.05$). Since the analysis relies on archival financial-report data rather than questionnaire-based constructs, conventional psychometric reliability testing is not relevant; consistency is instead supported by the operational definitions specified in Table 1 (Hosmer et al., 2013; Li et al., 2022).

Hypotheses were tested through two sequential models. Model 1 estimates the main effects of audit report lag (ARL), auditor industry specialization (AIS), prior-year audit opinion (PYO), audit committee effectiveness (ACE), and client size (SIZE) on the probability of Big 4 auditor engagement. Model 2 extends this specification by adding $ARL \times ACE$, $AIS \times ACE$, and $PYO \times ACE$ to assess moderation. In the equations, p represents the probability of Big 4 engagement, β_0 denotes the intercept, β_1 – β_8 represent the estimated coefficients, and ε is the error term.

Model 1. Direct Effects and Control Variable

$$\ln\left(\frac{p}{1-p}\right) = \beta_1 KAP_{SIZE} + \beta_2 ARL + \beta_3 AIS + \beta_4 PYO + \varepsilon$$

Model 2. Moderation Model

$$\ln\left(\frac{p}{1-p}\right) = \beta_1 KAP_{SIZE} + \beta_2 ARL + \beta_3 AIS + \beta_4 PYO + \beta_5 ACMS + \beta_6 (ARL \times ACMS) + \beta_7 (AIS \times ACMS) + \beta_8 (PYO \times ACMS) + \varepsilon$$

RESULTS AND DISCUSSION

Result

Table 2

Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Red Mean	Standard Deviation
Audit Quality (Y)	117	0	1	0.38	0.49
Audit Report Lag (X1)	117	38	304	83.18	26.68
Auditor Industry Specialization (X2)	117	0	1	0.32	0.47
Prior Year Audit Opinion (X3)	117	0	1	0.91	0.28
Audit Committee Effectiveness (Z)	117	4.33	15.5	5.57	1.94
Client Size (Control)	117	24.6	32.94	28.61	1.83

Descriptive statistics are based on 117 valid firm-year observations drawn from 39 consumer goods manufacturing companies during 2022–2024. Big 4 firms audited about 38% of these observations. Audit report lag averaged 83.18 days, 32% of the observations met the

measure for auditor industry specialization, and 91% had received an unmodified audit opinion in the preceding year.

The audit committee effectiveness index averaged 5.57 and ranged from 4.33 to 15.50. Client size, expressed as the natural logarithm of total assets, had a mean of 28.61 with a standard deviation of 1.83. These figures summarize the distribution of the sample variables and do not, on their own, establish that the audit committee function was substantively effective.

Model Fit Test

Table 3

Hosmer and Lemeshow Test Results

Step	Chi-square	df	Significance (Sig.)
1	11.799	8	0.160

Model adequacy was assessed with the Hosmer–Lemeshow goodness-of-fit test. The resulting chi-square statistic was 11.799 with $p = 0.160$. Because this probability value exceeds 0.05, the test does not indicate a statistically meaningful discrepancy between observed outcomes and those predicted by the model, supporting an acceptable level of model fit (Hosmer et al., 2013; Li et al., 2022).

Coefficient of Determination (Model Summary)

Table 4

Determination Coefficient Test Results

Step	- 2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	78.683	0.483	0.656

The model produced a Cox and Snell R^2 of 0.483 and a Nagelkerke R^2 of 0.656. On the latter measure, the included predictors explain about 65.6% of the variation in the likelihood of Big 4 engagement, with the balance attributable to influences outside the estimated model.

Wald Test – Model 1

Table 5

Partial Hypothesis Test Results (Model 1)

Variable	Coefficient (B)	Wald	Sig.	Exp(B)
Audit Report Lag (X1)	-0.12	18.393	< 0.001	0.887
Auditor Industry Specialization (X2)	1.019	2.815	0.093	2.771
Prior Year Audit Opinion (X3)	18.466	0	0.999	1.046×10^8
Audit Committee Effectiveness (Z)*	0.341	3.646	0.056	1.406
Client Size (Control)	0.616	10.438	0.001	1.852
Constant	-37.416	0	0.997	0

The Wald statistics were examined to assess the individual parameters in Model 1. Audit report lag carried a negative coefficient ($B = -0.120$) and was significant at $p < 0.001$. Auditor industry specialization did not meet the 5% threshold ($p = 0.093$), prior-year audit opinion was also non-significant ($p = 0.999$), whereas client size was statistically significant ($p = 0.001$).

The Effect of Audit Report Lag on Audit Quality

Audit report lag was negatively and significantly related to the probability of Big 4 engagement ($B = -0.120$, $p < 0.001$), providing support for H1. Under the operational definition used here, observations with longer audit completion times were less likely to involve a Big 4 auditor. This pattern is consistent with the agency-based argument that delays in releasing audited information can prolong information asymmetry and weaken the timeliness of monitoring (Farumi et al., 2023).

Effect of Auditor Industry Specialization on Audit Quality

Auditor industry specialization did not show a statistically significant relationship with the Big 4 proxy at $\alpha = 0.05$ ($B = 1.019$, $p = 0.093$), so H2 is not supported. Although the estimated coefficient is positive, the available evidence is not strong enough to conclude that specialization independently changes the probability of Big 4 engagement. The finding also indicates that industry expertise and audit-firm size should not be treated as interchangeable dimensions of auditor characteristics ([Farumi et al., 2023](#); [Francis, 2023](#); [Spence, 1973](#)).

Effect of Prior-Year Audit Opinion on Audit Quality

Prior-year audit opinion was not statistically related to the Big 4 audit-firm proxy ($p = 0.999$), and H3 is therefore not supported. Because unmodified opinions account for a very large share of the observations, this predictor exhibits limited variation, which may weaken its capacity to distinguish patterns of auditor engagement. The result should consequently be read as an absence of statistical support in this sample, not as a general claim that prior-year opinion has no relevance to audit quality ([Nurlistantyo & Wulandari, 2024](#); [Wulan et al., 2026](#)).

Moderated Regression Analysis (MRA) – Model 2

Table 6

Moderated Regression Analysis (MRA) Results (Model 2)

Variable	Coefficient (B)	Wald	Sig.	Exp(B)
Client Size (Control)	0.768	12.1	< 0.001	2.155
Audit Committee Effectiveness (Z)	2.657	0	1.000	14.252
Audit Report Lag (X1)	-0.001	0	0.993	0.999
Auditor Industry Specialization (X2)	6.323	3.938	0.047	557.427
Prior Year Audit Opinion (X3)	17.454	0	1.000	3.803×10^7
Moderation 1 (X1 * Z)	-0.028	0.823	0.364	0.973
Moderation 2 (X2*Z)	-1.029	2.936	0.087	0.357
Moderation 3 (X3 * Z)	0.173	0	1.000	1.189
Constant	-43.607	0	1.000	0

Results from Model 2 indicate that none of the three interaction coefficients is significant at the predetermined 5% level. The p-values are 0.364 for $ARL \times ACE$, 0.087 for $AIS \times ACE$, and 1.000 for $PYO \times ACE$; accordingly, H4, H5, and H6 are not supported. While the $AIS \times ACE$ term might be characterized as marginal under a 10% criterion, the study consistently applies $\alpha = 0.05$ and therefore does not classify this interaction as statistically significant ([Berberich & Hegele, 2022](#); [Wooldridge, 2016](#)).

Moderating Role of Audit Committee Effectiveness in the Audit Report Lag–Audit Quality Relationship

The interaction between audit report lag and audit committee effectiveness is non-significant ($ARL \times ACE$, $p = 0.364$), providing no support for H4. In this sample, variation in audit committee effectiveness did not materially change the relationship between reporting delay and the likelihood of Big 4 engagement. This result concerns only the moderation tested in the specified model and should not be generalized as evidence that audit committees lack effectiveness in other governance functions ([Farumi et al., 2023](#); [Jensen & Meckling, 1976](#)).

Moderating Role of Audit Committee Effectiveness in the Auditor Industry Specialization–Audit Quality Relationship

For the interaction between auditor industry specialization and audit committee effectiveness, the estimated p-value is 0.087. Because the analysis uses $\alpha = 0.05$, H5 is not supported. The evidence therefore does not show that audit committee effectiveness significantly changes the relationship between industry specialization and the Big 4 audit-firm proxy. On this basis, the interaction cannot be used to infer either a substitutive or a complementary monitoring

effect (Dewi & Eriandani, 2022; Farumi et al., 2023; Francis, 2023).

Moderating Role of Audit Committee Effectiveness in the Prior-Year Audit Opinion–Audit Quality Relationship

The PYO×ACE interaction is also non-significant ($p = 1.000$), meaning that H6 is not supported. Audit committee effectiveness was not shown to alter the relationship between the previous year's audit opinion and the probability of Big 4 engagement. Given that roughly 91% of observations carried an unmodified prior-year opinion, the limited dispersion of this variable may have reduced the statistical ability to identify an interaction; this point is treated only as a limitation of the sample rather than a causal explanation (Nurlistantyo & Wulandari, 2024; Spence, 1973; Wulan et al., 2026).

CONCLUSION

The evidence indicates that audit report lag is the only primary predictor with a statistically significant relationship to the Big 4 audit-firm proxy among consumer goods manufacturing companies listed on the IDX during 2022–2024. Auditor industry specialization and prior-year audit opinion do not reach significance at the 5% level, and none of the three proposed moderation effects involving audit committee effectiveness is supported. The study therefore separates the direct role of audit timeliness from the unsupported moderating effects of audit committee effectiveness under the chosen proxy for audit quality. From a practical standpoint, companies and regulators should assess audit committee effectiveness through substantive oversight outcomes rather than assuming that formal committee activity automatically influences the selection of external auditors. These conclusions remain specific to the Big 4 engagement measure, the consumer goods manufacturing sector, and the 2022–2024 observation period.

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AUTHOR CONTRIBUTION STATEMENT

Shella Nur Sukma conceptualization, research design, data collection, data analysis, interpretation of findings, and manuscript preparation. Juanda Astarani contributed to research supervision, methodological guidance, critical review, and refinement of the manuscript. Muhammad Fahmi contributed to validation, theoretical discussion, and final manuscript review. All authors have read and approved the final version of the manuscript.

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