



THE INFLUENCE OF AUDIT FEE, AUDITOR REPUTATION AND AUDIT CAPACITY STRESS ON QUALITY AUDIT

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ABSTRACT

This study aims to empirically prove the effect of audit fees, auditor reputation, and audit capacity pressure on audit quality. This study was conducted by taking a sample of state-owned companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2023. The type of data used in this study is secondary data in the form of audited annual reports published on the Indonesia Stock Exchange (IDX) from 2020 to 2023. The sample was collected using purposive sampling with a total of 23 companies as samples for a 4-year research period, resulting in 92 company samples. This research method uses logistic regression analysis. The results of this study show that: (1) Audit Fees, Auditor Reputation, and Audit Capacity Stress simultaneously affect audit quality, (2) Audit Fees do not affect audit quality, (3) Auditor Reputation does not affect audit quality, (4) Audit Capacity Stress has a positive effect on audit quality.

INTRODUCTION

Financial statements present financial data in numerical form that is needed by internal and external parties of the company for decision-making. According to the FASB (Financial Accounting Standards Board), there are two most important characteristics that must be present in financial statements, namely relevance and reliability. Public accountants have a responsibility to ensure that their audits meet sufficient standards (Safira & Napisah: 2024). Audits involve three main elements, namely auditor independence, sufficient evidence, and audit reports. Quality audits are an important foundation for creating transparency and accountability in company financial reporting. Good audit quality is expected to increase stakeholder confidence in the financial reports submitted by management. Issues related to audit quality are increasingly important to study, as there are still many cases of poor financial reporting even though they have been audited by independent auditors.

The phenomenon of audit quality has emerged in several cases, both in private companies and state-owned enterprises. As reported by Sandi (2024) and Rahman (2024), one such case occurred at the state-owned enterprise Indofarma. As a state-owned enterprise listed on the stock exchange, INAF is required to report its financial performance as a form of transparency. Based on

the results of the 2023 BPK audit, this audit began with the development of compliance audit results and the management of revenue, expenses, and investment activities from 2020 to the first semester of 2023. During the audit, irregularities were found that indicated criminal acts committed by related parties in the financial management of PT Indofarma Tbk and its subsidiaries. These irregularities resulted in an estimated state loss of IDR 371,834,530,652. Initially, funds amounting to IDR 470 billion were missing, as the money was supposed to be deposited by the subsidiary, PT Indofarma Global Medika, to PT Indofarma Tbk, but was not deposited.

This research concentrates on state-owned enterprises (SOE) because these entities carry a dual responsibility of generating financial performance while simultaneously delivering public services. As organizations entrusted with managing state assets and public funds, SOE face greater public scrutiny, stricter regulatory supervision, and stronger political influence than private-sector firms. Such conditions intensify agency problems and information asymmetry among management, the government as the principal, and the wider public as stakeholders. Audit failures in SOE may result not only in financial losses but also in wider social and political repercussions. Consequently, examining the determinants of audit quality within the SOE setting is essential, as auditing functions in these entities serve a strategic role in promoting transparency, accountability, and public confidence. Evidence obtained from private sector companies may not adequately reflect the distinctive governance structures and risk profiles of SOE, thereby underscoring the importance of context specific research.

Audit quality plays an important role in assessing the credibility of a company's financial statements. With good audit quality, negative aspects or risks of unreliable information in financial statements can be minimized, especially for parties who use these statements, such as investors. One factor that affects audit quality is the audit fee. In the study by Sitompul et al. (2021), it was concluded that audit fees have a positive effect on audit quality. This is because the amount of the audit fee is determined based on an agreement between the auditor and the auditee, in accordance with the duration of the audit and the number of staff required. The higher the audit fee, the better the audit quality because the audit process becomes more thorough. This contrasts with the research by Halim (2024), which states that audit fees do not have a significant effect on audit quality.

Another factor that affects audit quality is the auditor's reputation. This reputation reflects an auditor's responsibility in maintaining their good name and upholding public trust, as well as that of the public accounting firm (PAF) where they work. This is achieved by providing good audit quality and issuing opinions that are in line with the company's condition. In a study by Islam et al. (2024), it was found that there was no significant influence between auditor reputation and audit quality. However, according to research by Akhbar & Sebrina (2024), there is a significant influence between auditor reputation and the quality of company financial statement audits. The better the auditor's reputation, the

better the quality of the audit. Large PAs usually have a high reputation, which indicates the auditor's ability to conduct audits professionally and independently.

The third factor is audit capacity stress, which is the workload or pressure experienced by an auditor. If a high workload is managed well, this can encourage auditors to focus more on their work and strengthen the audit team. In addition, auditors will also be more aware of the great responsibility they have in examining financial statements. Because of this responsibility, auditors tend to be more careful when performing audit procedures in order to avoid errors and produce good audit quality. Research conducted by Zunita et al. (2022) shows that audit capacity stress has a significant effect on audit quality. The more clients an auditor handles, the better the audit quality produced because auditors must maintain their professionalism as a basic requirement. However, research conducted two years later by Handayani & Setiawan (2024) states that audit capacity stress does not affect audit quality.

Despite extensive empirical evidence examining the determinants of audit quality, prior studies have predominantly focused on private-sector firms and reported inconsistent findings regarding the roles of audit fees, auditor reputation, and audit capacity stress. These inconsistencies suggest that the influence of auditor-related factors on audit quality may vary across institutional settings.

Importantly, empirical research that specifically investigates audit quality within state-owned enterprises (SOEs) remains limited. SOEs operate under distinct governance structures, experience heightened political and public scrutiny, and manage public resources, which may alter auditor incentives, workload dynamics, and risk exposure compared to private firms. Consequently, findings derived from private-sector samples may not be directly applicable to SOEs.

This study addresses this research gap by simultaneously examining the effects of audit fees, auditor reputation, and audit capacity stress on audit quality in Indonesian SOEs listed on the Indonesia Stock Exchange. By focusing on the SOE context, this research provides context-specific evidence that contributes to the audit quality literature and enhances understanding of auditing practices in organizations with high public accountability.

LITERATURE REVIEW

Agency Theory

The agency theory was introduced by Jensen and Meckling in 1976 in the research by Rahmadani & Halmawati (2024). This theory explains the contractual relationship between company owners, referred to as principals, and management, who act as agents in running company operations. In this context, the principal hires the agent's abilities by granting them the authority to manage various aspects related to the continuity of the company's activities.

However, the principal cannot routinely monitor the agent's performance, making it difficult to ascertain whether the decisions made by management are based on the interests of the company or the personal interests of the agent. To overcome this information asymmetry problem, auditors are appointed as independent parties who serve as supervisors between agents and principals. The role of auditors is to ensure the reliability and credibility of the financial reports prepared.

Signaling Theory

Signaling theory w Signaling as introduced by Spence in 1973 in Hidayatullah & Muanifah (2024). In this theory, the sender, who has information, sends a signal or signal in the form of information about the condition of the company that will be useful to the recipient, namely the investor. Signaling Theory has developed in the fields of economics and finance, focusing on asymmetric information between companies and external parties. This occurs because management has more knowledge about the company's future prospects and opportunities than external parties such as investors.

Audit Quality

Al-Qatamin and Salleh (2020) define audit quality as the probability that the auditor detects and reports material misstatements present in the audited financial statements. Audit quality indicates the level of public confidence in the auditor's examination results in ensuring the fair presentation of financial statements in accordance with generally accepted accounting principles. The high or low quality of the audit is influenced by the auditor's competence, independence, professionalism, and the effectiveness of the audit procedures applied during the examination process.

Fee Audit

Li (2020) explains that audit fees represent the financial compensation paid by clients to auditors for the services of examining financial statements. The amount of audit fees reflects the complexity of the audit, the risks faced by the auditor, and the level of resources utilized during the audit process. Adequate audit fees enable auditors to conduct more thorough examination procedures, excessively high fees may also pose potential threats to auditor independence.

Reputation Audit

Mat et all (2021) state that auditor reputation is the public's assessment of the credibility, integrity, and reliability of an auditor or public accounting firm based on their performance and audit experience. Auditors with high reputations are generally more trusted by stakeholders because they are perceived as capable of maintaining independence and delivering quality audit results. Auditor reputation can be observed from the scale of the public accounting firm, the number of clients, and the history of good audit performance in previous periods.

Audit Capacity stress

Yan et al (2016) define audit capacity stress as a condition in which auditors experience pressure due to workloads exceeding the available resource capacity, whether in terms of time or the number of clients to be handled. This condition can cause auditors to feel overwhelmed and potentially reduce the diligence and effectiveness of audit procedure implementation. High audit capacity stress ultimately can have a negative impact on the quality of the audit results produced.

Hypothesis Testing

According to Sugiyono (2019), a hypothesis is a temporary answer to a research question, which has been formulated in the form of a question. It is said to be temporary because the answer given is only based on relevant theory, not yet based on empirical facts obtained through data collection. Thus, a hypothesis can be said to be a theoretical answer to a research question.

1. The Simultaneous Effect of Audit Fees, Auditor Reputation, and Audit Capacity Stress on Audit

From the perspective of Agency Theory, audit quality represents the effectiveness of auditors in mitigating information asymmetry and monitoring managerial behavior. Audit fees, auditor reputation, and audit capacity stress reflect the resources, credibility, and capacity of auditors in performing their monitoring role, which collectively may influence audit quality. Audit quality is influenced by various internal and external factors that affect the professionalism and objectivity of auditors in carrying out their duties. Research by Yulisa et al. (2024) shows that audit fees have a significant effect on audit quality, as high fees reflect greater responsibility and competence on the part of auditors.

The next factor is the auditor's reputation, which is an important indicator in assessing the credibility of audit results. This is in line with the findings of Pasali & Abubakar Arief (2023) and Yanthi et al. (2020), who stated that the auditor's reputation has a positive effect on the quality of the audit results.

Furthermore, audit capacity stress or the pressure of the auditor's workload also affects audit quality. Pressure from a large number of clients or a high workload can increase the discipline and accuracy of auditors during the audit process. Zunita et al. (2022) found that audit capacity stress has a significant effect on audit quality, if auditors are able to manage this burden professionally.

H1: It is hypothesized that audit fees, auditor reputation, and audit capacity stress simultaneously affect audit quality.

2. The Effect of Audit Fees on Audit Quality

Based on Agency Theory, audit fees represent the allocation of monitoring costs by principals to ensure that auditors perform their duties effectively and independently. Audit fees are one factor that is thought to influence audit quality. High fees are considered to reflect recognition of the auditor's

competence and responsibility, thereby encouraging auditors to work more professionally and in accordance with procedures. Hidayati & Djamil (2024) state that large honoraria encourage auditors to improve their performance and produce higher quality audits. This is in line with the findings of Hasanah & Nelvirita (2024) and Saik & Budi (2024), who mention that high audit fees can motivate auditors to produce more accurate and reliable audits.

However, different results were found by Halim & Limajatini (2024), who concluded that audit fees do not have a significant effect on audit quality, because high costs do not guarantee the independence or objectivity of auditors in preparing reports.

H2: Audit fees are suspected to affect audit quality.

3. The Influence of Auditor Reputation on Audit Quality

In line with Agency Theory and Signaling Theory, auditor reputation functions as a mechanism of monitoring and as a signal of audit credibility to external stakeholders. The reputation of auditors is one factor believed to influence audit quality. Research by Wijaya et al. (2024), Wahyu et al. (2024), and Kartika & Putri (2023) shows that the reputation of public accounting firms has a positive and significant effect on audit quality. Auditors with a good reputation tend to maintain their independence and are reluctant to compromise on financial statement irregularities, as they have an interest in maintaining their good name and public trust.

However, in contrast to these results, Hidayati & Djamil (2024) found that auditor reputation does not have a significant effect on audit quality. This study shows that both Big 4 and non-Big 4 CPA firms have the same commitment to audit quality, so reputation is not a major determinant.

H3: It is hypothesized that auditor reputation affects audit quality.

4. The Effect of Audit Capacity Stress on Audit Quality

From an agency perspective, audit capacity stress reflects the auditor's ability to manage workload while maintaining effective monitoring. In institutional settings such as state-owned enterprises, workload pressure may encourage auditors to maintain professionalism to protect their reputational standing. Audit capacity stress is the pressure experienced by auditors due to their heavy workload or the number of clients they handle. Several studies show that this pressure can affect audit quality. Purnama Sari & Ketut Rasmini (2023), Zunita et al. (2022), and Edyatami & Sukarmanto (2020) found that the better auditors manage their workload, the higher the quality of the audit results. The large number of clients is also considered to increase the auditor's experience, which ultimately has a positive impact on professionalism and audit quality.

However, different results were reported by Rahmadani & Halmawati (2024), who stated that audit capacity stress does not affect audit quality. They argue that auditors maintain their professionalism in accordance with audit standards and codes of ethics, so that workload does not affect the quality of

audit results. Fretty & Elly (2020) also state that auditors maintain audit quality even when faced with high workloads.

H4: Audit capacity stress is suspected to affect audit quality

RESEARCH METHODS

This study employs a quantitative approach with a regression logistic research design. The population in this study consists of state-owned enterprises (SOEs) listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period, using secondary data in the form of annual reports obtained from the official website of the Indonesia Stock Exchange (www.idx.co.id). The research sample was selected using a purposive sampling method with the following criteria:

No	Description	Total
1	State-Owned Enterprises (SOEs) Listed on the Indonesia Stock Exchange (IDX) During the 2020– 2023 Research Period.	29
2	State-Owned Enterprises (SOEs) That Publish Their Financial Statements in a Currency Other Than the Indonesian Rupiah (IDR).	(5)
3	State-Owned Enterprises (SOEs) That Did Not Publish Complete Annual Reports During the 2020–2023 Research Period.	(1)
Total of Company Samples		23
Total of Observations (Total Sample x 4 Years)		92

Audit quality is measured using an earnings benchmark approach based on Return on Assets (ROA) deviation, following Purnomo and Aulia (2019). This approach is grounded in the definition of audit quality as the auditor's ability to detect and report material misstatements (DeAngelo, 1981). High-quality auditors are expected to constrain managerial opportunism, resulting in earnings that reflect firms' underlying economic conditions rather than extreme outcomes driven by earnings management. Audit quality is operationalized as a dummy variable, where a value of 1 is assigned if the firm's ROA falls within the benchmark range $\mu - \sigma < ROA < \mu + \sigma$, and 0 otherwise. ROA values within this range indicate effective auditor oversight and reasonable earnings performance relative to industry norms. In contrast, ROA values above the benchmark suggest potential window dressing, while values below the benchmark indicate possible taking a bath behavior. Both conditions reflect weak audit effectiveness and are therefore classified as low audit quality. The proxy for audit fees is the professional fees recorded in the financial reports of companies listed on the IDX. Furthermore, the audit fee variable is measured

using the natural logarithm of the total audit fees (Putri & Estrini, 2024). Auditor reputation in this study refers to the research conducted by Hidayati & Djamil (2024), which is measured using a dummy variable by assigning a value of 1 for audit firms affiliated with the Big Four and a value of 0 for those not affiliated with the Big Four. Rahmadani & Halmawati (2024) explain that audit capacity stress is the workload that arises when the number of clients handled by auditors is not balanced with the available workforce and the limited time to complete the audit process. In this study, the indicator of audit capacity stress refers to the ratio between the number of clients served by a public accounting firm in the industry and the number of partners in that firm. This ratio reflects the level of work pressure experienced by auditors—where a higher ratio indicates a heavier workload and greater capacity pressure during the audit process. The measurement is explained in the following section:

No	Variable	Indicator	Scale
1	Audit Quality (Purnomo et al., 2019)	This study is measured using a dummy variable with the following criteria: if $\mu - \sigma < ROA < \mu + \sigma$, indicating high audit quality, a score of 1 is assigned. if $ROA > \mu + \sigma$ or $ROA < \mu - \sigma$, indicating low audit quality, a score of 0 is assigned.	Dummy
2	Audit Fee (Putri., 2024)	$\ln = \text{Fee audit}$	Ratio
3	Auditor Reputation (Hidayati., 2024)	It is measured using a dummy variable by assigning a value of 1 for audit firms affiliated with the Big Four and a value of 0 for audit firms not affiliated with the Big Four.	Dummy
4	Audit Capacity Stress (Rahmadani et al., 2024)	$ACS = \frac{\text{Public Accounting Client}}{\text{Public Accounting Partner}}$	Ratio

RESEARCH RESULTS AND DISCUSSION

Descriptive Statistic

	KUALITAS_	FEE_AUDIT	REPUTASI	CAPACITY
Mean	0.895652	21.67800	0.539130	1.128348
Median	1.000000	21.27000	1.000000	1.230000
Maximum	1.000000	25.01000	1.000000	2.000000
Minimum	0.000000	19.52000	0.000000	0.140000
Std. Dev.	0.307049	1.335543	0.500648	0.429357
Skewness	-2.588405	0.672655	-0.157003	-0.607780
Kurtosis	7.699838	2.783127	1.024650	2.903232
Jarque-Bera	234.2542	8.897601	19.16958	7.124962
Probability	0.000000	0.011693	0.000069	0.028368
Sum	103.0000	2492.970	62.00000	129.7600
Sum Sq. Dev.	10.74783	203.3388	28.57391	21.01559
Observations	115	115	115	115

Source: Data Processed

The results of the descriptive statistical analysis show that the audit quality variable has a minimum value of 0 and a maximum value of 1, with a mean of 0.8957 and a standard deviation of 0.3070, indicating that most of the sample companies have good audit quality with relatively small data dispersion. The audit fee variable has a minimum value of 19.52 and a maximum of 25.01, with a mean of 21.6780 (approximately IDR 6.79 billion) and a standard deviation of 1.3355, suggesting a fairly even distribution of data. The auditor reputation variable also ranges from 0 to 1 with a mean of 0.5391, indicating that 54% of the sample companies are audited by Big Four auditors, while the standard deviation of 0.5006 reflects low data variability. Meanwhile, the audit capacity stress variable has a minimum value of 0.14 and a maximum of 2.00, with a mean of 1.1283 and a standard deviation of 0.4294, showing that the mean value is higher than the standard deviation, which implies a relatively even distribution and no significant deviation from the mean.

Regression analysis and Hypothesis test

Variable	Coefficient	Std. Error	z-Statistic	Prob.
KUALITAS AUDIT	6.824298	6.386869	1.068489	0.2853
FEE AUDIT	-0.306160	0.306801	-0.997909	0.3183
REPUTASI AUDITOR	-0.644640	1.018066	-0.633200	0.5266
ACS	2.331204	0.823966	2.829247	0.0047
McFadden R-squared	0.134445	Mean dependent var		0.895652
S.D. dependent var	0.307049	S.E. of regression		0.289850
Akaike info criterion	0.648678	Sum squared resid		9.325415
Schwarz criterion	0.744154	Log likelihood		-33.29898
Hannan-Quinn criter.	0.687431	Deviance		66.59796
Restr. deviance	76.94246	Restr. log likelihood		-38.47123
LR statistic	10.34450	Avg. log likelihood		-0.289556
Prob(LR statistic)	0.015854			

Source: Data Processed

Based on the results of the hypothesis testing, the audit fee variable has a probability z-statistic value of 0.3183, which is greater than 0.05. This indicates that H_a is rejected and H_0 is accepted, meaning that audit fees have no significant effect on audit quality. Similarly, the auditor reputation variable shows a probability z-statistic value of 0.5266, which is also greater than 0.05, leading to the conclusion that H_a is rejected and H_0 is accepted, indicating that auditor reputation does not influence audit quality. In contrast, the audit capacity stress variable has a probability z- statistic value of 0.0047, which is less than 0.05, meaning H_a is accepted and H_0 is rejected. Therefore, it can be concluded that audit capacity stress has a significant effect on audit quality F-Test

McFadden R-squared	0.134445	Mean dependent var	0.895652
S.D. dependent var	0.307049	S.E. of regression	0.289850
Akaike info criterion	0.648678	Sum squared resid	9.325415
Schwarz criterion	0.744154	Log likelihood	-33.29898
Hannan-Quinn criter.	0.687431	Deviance	66.59796
Restr. deviance	76.94246	Restr. log likelihood	-38.47123
LR statistic	10.34450	Avg. log likelihood	-0.289556
Prob(LR statistic)	0.015854		

Source: Data Processed

Based on the results above, the Prob LR Statistic value of 0.015854 indicates that audit fees, auditor reputation, and audit capacity stress simultaneously have a significant effect on audit quality.

Discussion

Audit Fee

The empirical results indicate that audit fees do not significantly affect audit quality in Indonesian SOEs. This finding suggests that higher audit remuneration does not necessarily translate into better audit outcomes in the SOE context. One possible explanation is that audit fees in SOEs are largely standardized and regulated, thereby limiting auditors' discretion to adjust audit effort based on fee levels.

Moreover, auditors of SOEs may prioritize compliance with regulatory requirements and reputational considerations over economic incentives. As a result, audit quality is maintained regardless of fee magnitude, supporting the argument that independence and professional standards play a more dominant role than financial compensation in public-sector-related audits.

Auditor Reputation

The absence of a significant relationship between auditor reputation and audit quality suggests that affiliation with Big Four firms does not guarantee superior audit quality in SOEs. This result implies that both Big Four and non-Big Four auditors operate under similar regulatory scrutiny and accountability pressures when auditing SOEs.

In highly regulated environments, institutional controls and audit standards may reduce performance differentials among audit firms. Consequently, auditor reputation functions less as a differentiating signal of audit quality and more as a baseline requirement for maintaining legitimacy in the SOE audit market.

Audit Capacity Stress

The positive effect of audit capacity stress on audit quality indicates that higher auditor workload is associated with improved audit outcomes in SOEs. This finding suggests that workload pressure may encourage auditors to exercise greater caution and diligence, particularly due to heightened reputational and legal risks associated with auditing public entities.

In the SOE context, auditors facing high capacity stress may adopt more rigorous audit procedures to mitigate the risk of audit failure, as such failures can attract public criticism and regulatory sanctions. This result supports the view that moderate workload pressure can enhance auditor focus and professionalism rather than impair audit performance

CONCLUSION

This study was conducted to examine whether audit fees, auditor reputation, and audit capacity stress affect audit quality. The sample consists of state-owned enterprises (SOEs) listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. Based on the findings of this research, the following conclusions can be drawn:

1. Audit fees, auditor reputation, and audit capacity stress simultaneously have a significant effect on audit quality in SOEs listed on the Indonesia Stock Exchange during the 2020–2023 period.
2. Audit fees have no significant effect on audit quality in SOEs listed on the Indonesia Stock Exchange during the 2020–2023 period.
3. Auditor reputation has no significant effect on audit quality in SOEs listed on the Indonesia Stock Exchange during the 2020–2023 period.
4. Audit capacity stress has a positive and significant effect on audit quality in SOEs listed on the Indonesia Stock Exchange during the 2020–2023 period.

IMPLICATIONS

This study offers several important implications for theory, practice, and policy. From a theoretical perspective, the findings reinforce agency theory by demonstrating that audit effectiveness in SOEs is shaped more by institutional pressures and monitoring mechanisms than by economic incentives such as audit fees or auditor reputation.

Practically, the results suggest that SOE management and regulators should place greater emphasis on auditor workload management and audit planning rather than focusing solely on auditor selection based on reputation.

Ensuring an appropriate allocation of audit resources may enhance audit quality more effectively than increasing audit fees.

From a policy standpoint, regulators may consider developing guidelines related to audit capacity management in SOEs to prevent excessive workload concentration while maintaining professional rigor. Such policies could contribute to strengthening audit quality and public trust in SOE financial reporting.

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