# The Effects of Audit Fees, Auditor Workload, Audit Risk, and Audit Planning on Audit Quality in Indonesian Public Accounting Firms

Martinus Leonardo[1], Hengki Mangiring Parulian Simarmata[2], Jholant Bringg Luck Amelia Br. Sinaga[3*]

[1]Universitas Prima Indonesia, [2]Politeknik Bisnis Indonesia, [3]PUI Finance, Universitas Prima Indonesia

The quality of the audit is essential to the dependability of financial reporting, corporate accountability and confidence of stakeholders. This study aims to analyze the effect of audit fees, auditor workload, audit risk, audit planning on audit quality in the public accounting company in Indonesia. A quantitative explanatory technique was used based on survey data from 55 auditors selected through purposive sampling. Data were obtained using structured questionnaires and analyzed using multiple linear regression using SPSS. The findings show that audit fees are negatively significant with audit quality ($\beta = -0.382$; $p = 0.001$) and positively significant with auditor workload ($\beta = 0.353$; $p = 0.003$) and audit risk ($\beta = 0.725$; $p < 0.001$). Audit risk is the best statistically derived predictor of audit quality. In contrast, the connection between audit quality and audit planning is positive but small ($\beta = 0.081$; $p = 0.359$). The regression model is statistically significant ($F = 22.506$; $p < 0.001$) and explains 64.3% of the variance in audit quality ($R^2 = 0.643$) leaving 35.7% unexplained. The results suggest that financial arrangements, engagement work load and risk factors are important in assessing perceived audit quality. The study enriches the auditing literature by including financial, operational, risk-related and procedural drivers in a single empirical frame. The results imply that public accounting firms need to promote auditor independence, provide clear audit fee regulations, optimize the allocation of work load and enhance risk-based audit methods to improve audit quality.

**Keywords:** Audit Fees; Auditor Workload; Audit Risk; Audit Planning; Audit Quality

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**Corresponding Author:**
Jholant Bringg Luck Amelia Br. Sinaga
PUI Finance, Universitas Prima Indonesia
jholantsinaga@unprimdn.ac.id

## 1. Introduction

Audit quality is an important determinant of the trustworthiness of financial statements, corporate accountability and the confidence of stakeholders in financial reporting (Sandag et al., 2023). An audit of high quality is one in which the auditor is able to detect serious misstatements, gather enough acceptable audit evidence to base his/her conclusion on and give an independent opinion in compliance with applicable professional standards (Ginting et al., 2023). Audit quality depends not only on the technical competence and professional judgment of auditors but also on engagement qualities and organizational settings (Nazah et al., 2024). (Ayuni et al., 2024) emphasized the significance of auditor-related elements and engagement qualities in the assessment of audit quality. However, the challenge of constant high quality auditing remains, especially in the face of resource constraints, increased workloads and complicated audit risks. The examples of PT Sunprima Nusantara Pembiayaan (SNP Finance) and the 2018 financial statements of PT Garuda Indonesia show the importance of professional compliance, proper audit procedures and competent auditor judgment. These conditions demonstrate the significance of investigating the determinants of audit quality in public accounting companies.

Audit fee is the professional remuneration paid by auditors for analyzing financial statements and is one aspect that may affect audit quality (Hou, 2024). Adequate audit fees may allow public accounting firms to

commit sufficient professional resources, engage qualified individuals and perform audit processes commensurate to the complexity of individual engagements. (Hidayati, 2024) found a positive and substantial link between audit fees and audit quality. (Hastuty HS et al., 2025) similarly found a favorable link between audit fees and audit quality using meta-analysis, but the total magnitude of the relationship was very small. Conversely, (Afzali et al., 2025) discovered that audit fees had no significant effect on audit quality. These mixed findings imply that higher audit remuneration does not necessarily lead to improved audit outcomes, which warrants more empirical research.

Another key element which may affect audit quality is the workload of the auditor (Raihan & Setiyawati, 2025). Workload refers to the volume and complexity of audit engagements carried out in a given period, including the number of clients, competing tasks and time restrictions. Auditors may become fatigued, pressured for time and less attentive professionally if they are working too much, and this may impair their ability to acquire and assess appropriate audit data. (Kumalawati et al., 2024) studied the effects of auditor workload on audit quality in the presence of budget pressure in audit hours and highlighted the impact of resource restrictions on audit engagement outcomes. Contrarily, (Afzali et al., 2025) observed a positive and substantial association between workload and audit quality. The results indicate that the auditor workload effect may depend on engagement management, professional experience, and the ability of public accounting firms to distribute assets efficiently.

Audit risk is also closely connected with the efficacy of audit engagements. Audit risk is the risk that the auditor may give an improper audit opinion when the financial statements are materially misstated. By properly assessing risk, auditors may pinpoint the areas that require closer examination and establish the kind, timing and breadth of audit operations. (Gyimah & Owusu-afriyie, 2025) reported a substantial and positive link between audit risk and audit quality. However, the risk of an audit does not necessarily result in superior audit results. Rather, the quality of the audit is determined by the auditor's capacity to evaluate and respond effectively to the risks highlighted through professional skepticism, sufficient audit evidence and procedures that respond to risk. The relationship between audit risk and audit quality needs further exploration.

Another possible determinant is audit planning. Audit planning is the development of an overall audit strategy and the setting of procedures to guarantee that audit engagements are performed successfully and efficiently (Riyanto et al., 2025). An effective audit plan involves knowing the company being audited, recognizing the risks of substantial misstatement, determining materiality, allocating adequate resources, and designing appropriate audit methods (Onwubuariri et al., 2024). Good planning allows auditors to focus on high-risk areas, coordinate engagement actions and avoid procedural bottlenecks (Tjan et al., 2024). Conversely, poor planning can lead to the misallocation of resources, inadequate audit coverage, and inadequacies in evidence gathering (Chaniago et al., 2026). Audit planning is believed to enhance audit quality by improving the methodical execution and oversight of audit engagements (Lui & Nasution, 2026).

The empirical focus to audit quality has been increasing yet prior research have produced mixed results for the influence of audit fees, auditor workload and audit risk. The role of audit planning, along with these elements, needs further examination to provide a more complete knowledge of the determinants of audit quality. The current study fills this empirical gap by examining the effect of audit fees, auditor workload, audit risk, and audit planning on audit quality in public accounting firms. The aim of this study is to increase the empirical knowledge about the drivers of audit quality by combining financial, operational, risk-related and procedural aspects into a unified analytical framework. It is envisaged that the results will provide concrete recommendations for public accounting firms to better allocate funds, manage engagement workloads, improve risk assessment procedures, and improve audit planning to promote more reliable audit results.

## 2. Methods

### Research Design and Data Collection

The present study adopted quantitative research method with cross-sectional design to explore the influence of audit fees, auditor workload, audit risk, and audit planning on audit quality. Primary data were acquired by structured questionnaire given to auditors working in registered public accounting firms in Indonesia. The respondents' perceptions were rated by a five point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

### Population and Sampling

The target population was the auditors who worked in registered public accounting companies in Indonesia. Respondents were selected using purposive sampling, based on the criteria of at least two years of professional experience and directly involved in financial statement audits. Eligible participants comprised junior and senior auditors in public accounting firms of varying sizes and geographic regions. The unit of analysis was the individual auditor.

### Variable Measurement

The study studied five variables: audit fees (X1), auditor workload (X2), audit risk (X3), audit planning (X4), and audit quality (Y). Audit fees were judged through perceived fee adequacy and engagement complexity, while auditor workload was rated based on engagement volume and working hours. Audit risk was examined by perceived engagement risk and risk assessment techniques, whereas audit planning was evaluated through planning adequacy, audit procedures, and scheduling. Audit quality was assessed by perceived conformance with auditing standards, adequacy of audit evidence, and reliability of audit reporting.

### Data Analysis

Multiple linear regression was employed to examine the relationships between audit fees, auditor workload, audit risk, audit planning, and audit quality. The regression model was specified as follows:

$$AQ_i = \beta_0 + \beta_1 AF_i + \beta_2 AW_i + \beta_3 AR_i + \beta_4 AP_i + \varepsilon_i$$

where AQ = audit quality, AF = audit fees, AW = auditor workload, AR = audit risk and AP = audit planning. where β0 is the intercept, β1-β4 are the regression coefficients, and ε is the error term. Instrument validity was evaluated using corrected item–total correlations and reliability was tested by Cronbach's alpha (≥ 0.70). Tests of normality, multicollinearity, heteroscedasticity and linearity were conducted to assess regression assumptions. The hypotheses were tested using t-test and overall F-test at 5% level of significance. Explanatory power was assessed using R2 and modified R2.

## 3. Results And Discussion

### Descriptive Statistics

**Table 1.** Descriptive Statistics

| Variables | N | Minimum | Maximum | Mean | SD |
|---|---|---|---|---|---|
| Audit Fees | 55 | 10 | 20 | 15.382 | 2.864 |
| Auditor Workload | 55 | 9 | 20 | 14.909 | 2.876 |
| Audit Risk | 55 | 6 | 20 | 15.036 | 3.203 |
| Audit Planning | 55 | 10 | 20 | 16.618 | 2.67 |
| Audit Quality | 55 | 9 | 20 | 15.436 | 3.225 |

Table 1 shows that audit planning was scored the highest with a mean score of 16.618, followed by audit quality (15.436), audit fees (15.382), audit risk (15.036) and auditor workload (14.909). To have the highest variability, audit quality (SD = 3.225) and the lowest variability, audit planning (SD = 2.670). The results show that the respondents rated the five constructs differently.

### Regression Diagnostic Tests

**Table 2.** Multicollinearity Assessment

| Independent Variables | Tolerance | VIF |
|---|---|---|
| Audit Fees | 0.570 | 1.755 |
| Auditor Workload | 0.570 | 1.754 |
| Audit Risk | 0.459 | 2.18 |
| Audit Planning | 0.941 | 1.062 |

All tolerance values were over 0.10 and VIF values ranged from 1.062 to 2.180 showing there was no evidence of problematic multicollinearity. The Glejser test was used to test for heteroscedasticity. The significant values of audit fees (p = 0.768), auditor workload (p = 0.211), audit risk (p = 0.657) and audit planning (p = 0.792) were above the level of 0.05. The results above did not show evidence of statistically significant heteroscedasticity under the test employed. In addition, the runs test had a significance value of 0.681, indicating no evidence of non-random residual sequencing. The diagnostic results given did not show any serious violations of the assumptions tested.

### Multiple Linear Regression Analysis

**Table 3.** Multiple Linear Regression and Hypothesis Testing

| Model | Variables | B | Std. Error | Beta (β) | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | Constant | 3.572 | 2.346 | | 1.522 | 0.134 |
| | Audit Fees | -0.43 | 0.126 | -0.382 | -3.415 | 0.001 |
| | Auditor Workload | 0.395 | 0.126 | 0.353 | 3.15 | 0.003 |
| | Audit Risk | 0.73 | 0.126 | 0.725 | 5.809 | <0.001 |
| | Audit Planning | 0.097 | 0.105 | 0.081 | 0.925 | 0.359 |

Multiple linear regression analysis was used to investigate the impact of audit fees, auditor workload, audit risk and audit planning on audit quality. The results obtained a constant of 3.572 and regression coefficients of -0.430, 0.395, 0.730 and 0.097 correspondingly. The results showed that audit fees had a substantial negative effect on audit quality (p = 0.001), auditor workload (p = 0.003) and audit risk (p < 0.001) had a significant positive effect on audit quality. Audit risk was the strongest predictor with the highest standardized coefficient (β = 0.725). In contrast, the effect of audit planning was positive but not statistically significant (p=0.359). Three independent factors strongly predicted audit quality although audit planning did not show a statistically meaningful contribution to the regression model.

### Model Fit and Explanatory Power

**Table 4.** Regression Model Summary

| Model Statistics | Value |
|---|---|
| R | 0.802 |
| $R^2$ | 0.643 |
| Adjusted $R^2$ | 0.614 |
| Standard Error of the Estimate | 2.003 |
| F-statistic | 22.506 |
| Degrees of Freedom | (4, 50) |
| p-value | <0.001 |

The regression model explained roughly 64.3% of the variance in audit quality (R2 = 0.643). The adjusted R2 was 0.614. The remaining 35.7% of the variation was not accounted for by the predictors included in the model. The total regression model was statistically significant, $F(4, 50) = 22.506$, $p < 0.001$, showing that the independent factors accounted for variance in audit quality together. The results together suggest that audit risk is the largest statistical predictor of audit quality in the estimated model, followed by audit fees and auditor workload. There was no statistically significant independent connection between audit planning and audit quality.

## Discussion

### The Effect of Audit Fees on Audit Quality

The results showed that audit fees were negatively and significantly related to audit quality ($\beta = -0.382$; $t = -3.415$; $p = 0.001$). The results indicate that auditors in public accounting firms in Indonesia feel that higher audit fees are associated with lower audit quality. While audit fees are an important financial reward for the provision of audit services, it is also true that large remuneration can also generate commercial pressures that might impinge upon the professional independence and objectivity of auditors. Thus, the relationship between audit fees and audit quality should be considered not just when considering the financial resources but also when considering the economic and professional environments surrounding audit engagements.

This finding is congruent with the finding of (Mahieux, 2024) who found that positive abnormal audit fees were related with lower audit quality, suggesting that high audit remuneration may generate situations that weaken auditor independence. (Lindah et al., 2024) also showed that the link between atypical audit fees and audit quality depended on the availability of audit-office resources, indicating the role of organizational factors in shaping audit outcomes. However, (Krisnia et al., 2024) found that audit fees are positively related to audit quality, suggesting that higher costs could allow for more extensive audit procedures when supported by suitable professional resources.

The results suggest that, from the Agency Theory point of view, there is a need for auditor independence to reduce information asymmetry between the management of the company and external parties. Audit fees are the economic resources to perform audit engagements. However, excessive financial dependence on clients may create a possible conflict between commercial interests and professional responsibilities. The managerial implications of this study are that public accounting firms should develop transparent and proportional audit fee policies depending on the complexity of the engagement, professional skill and audit resource requirements. Engagement partners should also monitor concentration of client fees, tighten safeguards for independence and guarantee that fee negotiations do not influence professional audit judgment. Therefore, the appropriate audit fee management should be aimed at professional integrity and audit quality, not only engagement profitability.

### The Effect of Auditor Workload on Audit Quality

The findings shows that there is a positive and significant effect of auditor workload on audit quality ($\beta = 0.353$; $t = 3.150$; $p = 0.003$) . Thus, higher reported audit quality is likewise associated with higher reported workloads. Increased involvement in audit engagements may provide possibilities for auditors to build up practical experience, enhance technical knowledge and develop more effective professional judgment. Auditors working repeatedly on different audit assignments may get progressively familiar with financial reporting concerns, audit techniques and identification of major misstatements. But the positive relationship between the workload and audit quality does not necessarily mean that the workload is excessive, since the effects of the workload may depend on the professional ability of auditors and the organizational support.

The finding is consistent with the finding of (Bouchard & Nash, 2026) which found a favorable link between auditor workload and audit quality among Indonesian auditors. However, (Raihan & Setiyawati, 2025) found that high auditor workload may adversely affect audit quality, particularly when real audit hours surpassed the pre-determined time budget. (Maliyah et al., 2025) discovered that audit partners with high workload tend to be related with lower audit quality, but the association differs by partner characteristics. The divergent results show that workload can boost professional learning and engagement experience when reasonable, but may be negative when assignments exceed available time and professional resources (Bhastary et al., 2025).

From a human capital theory perspective, the results imply that recurrent engaged involvement could promote the acquisition of professional knowledge, technical skills and practical auditing experience. However, the possible advantages of engagement experience need to be evaluated against the hazards of weariness, time pressure and reduced professional attentiveness. The managerial implications of this study include that public accounting companies design task distribution mechanisms that account for auditor skill, professional experience, engagement complexity, and available working hours. Engagement partners should establish realistic audit timelines, offer proper supervisory assistance and establish continual professional development programs. Therefore, workload management should focus on enhancing the professional capability of auditors and the sustained engagement responsibility, instead of merely increasing the quantity of audit jobs.

### The Effect of Audit Risk on Audit Quality

The results provide evidence of a positive and substantial association between audit risk and audit quality ($\beta = 0.725$; $t = 5.809$; $p < 0.001$). Also, the audit risk has the biggest standardized regression coefficient among the independent variables. This implies that the audit risk has the strongest statistical association with the audit quality in the estimated model. The finding implies that auditors who perceive higher levels of engagement risk are likely to apply greater professional skepticism, use more comprehensive audit processes and focus more emphasis on areas vulnerable to material misstatement. Therefore, the positive association could be an indication of the significance of auditors' awareness of audit risk and their professional responses to engagement uncertainty discovered, instead of an indication that higher audit risk is intrinsically advantageous.

The results are in line with (Samy et al., 2024) who found a favorable association between audit risk and audit quality. (Sundarasen & Kamaludin, 2026) further emphasized the function of audit risk in enhancing the association between professional skepticism and audit quality, implying that risk assessment is vital for professional audit judgment . Moreover, (Hidayat et al., 2024) shown that systematic audit planning and audit work programs contribute to audit quality. Thus, it provides more evidence on the usefulness of structured audit procedures. The latter study did not directly measure audit risk as a separate predictor but supports the general thesis that systematic audit processes are necessary to produce accurate audit outputs (Bu'ulolo, 2025). In general, these results show that the relationship between audit risk and audit quality is conditioned by the extent to which auditors discover, assess and respond to engagement risks (Alfira et al., 2026).

From a Risk-Based Auditing perspective, the findings support the need to concentrate audit attention and professional resources to areas of higher risk of material misstatement. A proper risk assessment allows auditors to identify suitable audit processes, deploy engagement resources, and collect sufficient applicable audit evidence. The managerial implications of this study suggest that public accounting firms should enhance risk-based audit methods through thorough preliminary risk assessment, ongoing professional skepticism and systematic audit evidence assessment. Engagement partners should guarantee that high risk

areas receive appropriate professional attention and that audit methods are modified as new concerns arise. Thus, the audit management should focus on the risk recognition and audit responses success rather than to assume that an increased audit risk will lead to an increased audit quality.

### The Effect of Audit Planning on Audit Quality

The findings suggest that audit planning has a favorable but minor impact on audit quality (β = 0.081; t = 0.925; p = 0.359). The result implies that audit planning does not have a substantial independent association with audit quality when controlling for audit fees, auditor workload and audit risk. Audit planning is a key component of the audit process, but the production of formal audit plans will not necessarily improve audit quality if their use is not supported by effective supervision, professional competence and an appropriate response to engagement risks. The minor link may thus be due to the variations between the formal formulation of audit plans and their actual implementation during audit engagements.

The result is different from (Onwubuariri et al., 2024) which said that there is a substantial association between audit planning and audit quality. In the same vein, (Tjan et al., 2024) found that audit planning adds to audit quality both directly and indirectly through audit work programs and internal auditor competence. Meanwhile, (Gyimah & Owusu-afriyie, 2025) explored the relationship between audit planning and other variables of audit quality and the role of organizational characteristics in explaining audit outcomes. The findings indicate that availability of professional resources, quality of implementation and support of the organization may affect audit planning effectiveness. Thus, the insignificant link shown in the present study does not mean that audit preparation is not needed, but rather that no independent statistical contribution of audit planning to audit quality was found from the observed sample.

From a Contingency Theory perspective, the findings show that the effectiveness of audit planning may be contingent on the fit between planned audit processes, engagement characteristics, organizational capabilities and developing audit risks. In audit environments that demand flexibility, professional judgment and continual modifications during the engagement, standard planning processes may not be adequate. The managerial implications of this study suggest that public accounting firms need to focus on effectively implementing and evaluating audit programs, not just on compliance with procedures. Engagement teams need to improve the coordination between planning and fieldwork, conduct frequent supervisory reviews and adjust audit programs when engagement circumstances change. Therefore, audit planning should be a dynamic managerial tool that enables audit implementation, professional accountability and continual development in audit quality.

## 4. Conclusion

This study aims to analyze the relationship between audit fees, auditor workload, audit risk, audit planning, and audit quality on 55 auditors that work in public accounting companies in Indonesia. The results show that audit fees are significantly and negatively related to audit quality (β = −0.382; p = 0.001). In contrast, auditor workload (β = 0.353; p = 0.003) and audit risk (β = 0.725; p < 0.001) are significantly and positively related to audit quality. Audit risk has the highest standardized relation with audit quality, which highlights the significance of risk in audit engagements. In contrast, audit planning does not have a statistically significant independent association with audit quality (β = 0.081; p = 0.359). The regression model is significant (F = 22.506; p < 0.001) and explains 64.3% of the variation in audit quality ($R^2$ = 0.643), while the remaining 35.7% is due to factors not included in the model and unexplained variation. Collectively, these findings underscore the importance of audit remuneration, workload management and risk awareness in understanding audit quality and imply that formal audit planning may not be adequate to explain the variations in audit outcomes.

The results have practical consequences for auditors and public accounting firms in their efforts to improve the quality of their audits. Auditors should improve their skills in risk assessment, professional skepticism and ability to respond adequately to possible substantial misstatements. Public accounting firms should also develop transparent audit fee policies to protect professional independence and set up balanced work-load distribution mechanisms. In addition, they should reinforce risk-based audit procedures through proper supervision and resource allocation. While the results of audit planning were not statistically significant, organizations should continue to improve the implementation and monitoring of audit plans to ensure that planning activities contribute to effective audit execution. These guidelines highlight the need to integrate professional competence, organizational support and risk management into audit quality improvement efforts.

The limitations of this study are the small sample size of 55 auditors, purposive sampling and the cross-sectional research design which limits the generalizability of the findings and does not prove causal links. Moreover, the use of questionnaire-based assessments may create a self-report bias. Future research should use bigger and more geographically diverse samples, include other factors such as auditor independence, professional competence, time-budget pressure, and professional skepticism, and investigate objective markers of audit quality. Longitudinal or mixed-method techniques may also help in developing a more comprehensive knowledge of how organizational and professional factors influence to audit quality over time.

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