

## Determinant Audit Quality Moderated by Audit Committee

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This study aims to analyze the effect of audit delay, audit rotation, and audit tenure on audit quality, with the audit committee as a moderating variable and firm size and leverage as control variables. This research employs a quantitative approach using secondary data in the form of annual reports of energy sector companies listed on the Indonesia Stock Exchange for the 2022–2024 period. The sample was determined using purposive sampling, while data analysis was conducted using multiple linear regression and moderation testing with SPSS software. The results indicate that audit delay has a negative and significant effect on audit quality, suggesting that delays in auditing reduce audit quality. In contrast, audit rotation and audit tenure do not have a significant effect on audit quality. Furthermore, the audit committee was not found to moderate the relationship between the independent variables and audit quality. However, all variables in the model simultaneously have a significant effect on audit quality. These findings emphasize the importance of timeliness in the audit process and indicate that formal governance mechanisms are not necessarily effective in improving audit quality. This study has implications for companies, auditors, and regulators in enhancing the quality of financial reporting and the effectiveness of audit oversight.

**Keywords:** Audit quality, Audit delay, Audit rotation, Audit tenure.

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### 1. Introduction

In maintaining the credibility of financial reporting, auditing plays an important role by providing assurance that financial statements are free from material misstatements and reducing information asymmetry between management and users, as emphasized by Tuanakotta. Investor and stakeholder confidence in the credibility of financial statements can be enhanced through reliable and high-quality audits, which ultimately strengthen the company's public image and increase its attractiveness to potential investors. Audit quality reflects the auditor's competence in identifying and reporting irregularities in the client's financial reporting system in accordance with applicable auditing standards (Rahman, A., Rachman, A. A., & Irawan, I. 2025).

However, in practice, various phenomena still indicate potential issues with audit quality, particularly in the energy sector. One such phenomenon is the alleged corruption case involving Pertamina's pension fund related to its investment in shares of Sugih Energy Tbk. This case indicates irregularities in the management of investment funds that should be closely monitored. This situation highlights the crucial role of auditors in detecting potential fraud and ensuring the fairness of financial statements that serve as the basis for investment decision-making.

Furthermore, another relevant phenomenon is the continued failure of energy sector companies to submit their financial statements on time. According to reports from CNBC Indonesia, dozens of issuers may face sanctions due to delays in submitting financial statements, including Mitra Investindo Tbk, Sugih Energy Tbk, Borneo Olah Sarana Sukses Tbk, and SMR Utama Tbk. These delays in financial reporting may reflect

audit delays, which are often associated with audit complexity, the quality of internal control systems, and the quality of the auditors themselves.

This phenomenon indicates persistent problems in financial reporting and oversight processes within the energy sector. Reporting delays and financial irregularities may signal weaknesses in audit quality, whether in terms of auditor independence, auditor competence, or the duration of the auditor-client relationship (audit tenure). Therefore, further research is essential to identify factors influencing audit quality in energy sector companies. Based on this background, this study aims to analyze the influence of certain factors on audit quality in energy sector companies, which is expected to contribute to improving the quality of financial reporting and public trust in corporate disclosures.

## 2. Literature Review

### Agency Theory

Agency theory was first introduced by Michael C. Jensen and William H. Meckling in 1976. The relationship between the principal and the agent is a pure agency relationship. Therefore, many issues arise due to the separation of ownership and control within a company (Jensen & Meckling, 1976). Studies conducted by Costa & Azmiyanti (2025) and Dewita & NR (2023) also utilize agency theory to examine factors such as audit fees, audit tenure, and auditor rotation in enhancing auditor competence, maintaining independence, and providing high-quality audits, ultimately reducing information asymmetry between capital owners and management.

### Audit Quality

Research by Hidayah & Subadriyah (2022) explains that audit quality is the joint probability that an auditor identifies and reports irregularities (fraud) within the client's organization. Other studies define audit quality as the auditor's ability to assess whether financial statements are free from material misstatements or manipulation and whether the audit process complies with professional standards and generally accepted accounting principles.

### Audit Committee

An audit committee is a group of individuals appointed and established directly by the board of commissioners to assist in monitoring or supervising the financial reporting process, ensuring that financial statements comply with applicable accounting principles and accurately reflect the company's actual condition, as stated in OJK Regulation No. 55/POJK.04/2015 (Mubaroq et al., 2024).

### Audit Delay

According to Ratnasari, R., Afrizal, & Mansur, F. (2025), audit delay is the time between the date of issuance of the audit report and the end of the annual reporting year. The delay in the issuance of this report indicates non-compliance with the compliance requirements stipulated in Indonesia Stock Exchange (IDX) Regulation No. 306 of 2004. This regulation requires every company to publish its annual audit report no later than the end of the third month, or approximately 90 days after the end of the reporting period. If a company exceeds this time limit, the company will be subject to sanctions by the IDX.

H1: Audit delay affects audit quality.

### Audit Rotation

Audit rotation is the rotation of auditors aimed at maintaining the independence of an auditor in conducting audits of a client company's financial statements. The existence of audit rotation regulations under the Sarbanes-Oxley Act arose due to the close relationship between clients and auditors in the Enron case in

2002. The Minister of Finance Regulation No. 17/PMK.01/2008 concerning public accounting services also explains that the period of provision of public accounting services by an auditor or public accountant is a maximum of 3 (three) fiscal years for a client entity (Laili, N. I., 2020).

H2: Audit rotation affects audit quality.

### **Audit Tenure**

Audit tenure is the period of time between the auditor and the audited company that occurs continuously without any change of another auditor. Audit tenure can also be defined as the period of engagement of the public accounting firm (KAP) with the client regarding the agreed audit services, and also shows the length of the relationship between the KAP partner and the client. A long audit tenure can improve audit competence because the audit partner can rely on an understanding of the client that develops over time. Furthermore, audit tenure can also have an impact on auditor performance in the client company, such as the emotional relationship between the auditor and the client, independence, audit fees, work professionalism, competence, and others (Sabandar, S. Y., Sambara, K., Sipi, A. D. S., & Sasabone, L., 2024).

H3: Audit tenure affects audit quality.

### **Firm Size**

According to Madalena, K. M., Lilianti, E., & Jusmani (2023), firm size is a scale to differentiate the size of an organization in various ways, including company resources, all agreements, financial exchange value, and other matters. The measurement of firm size is very important within a company because it can determine whether the company is included in large companies, medium companies, or small companies, which is done by calculating the total assets of the company. Firm size can also determine the impression of financial support for the organization. Previous research also explains that firm size basically consists of three classes, namely large companies, medium companies, and small companies. The larger the firm size, the better the innovation and framework within the company, as well as the openness of executives in utilizing company resources, which will encourage the expansion of company performance.

### **Leverage**

The study by Zahra, Q. F., & Hermanto (2024) explains that leverage is the use of borrowed capital, both long-term debt and short-term debt, to generate profit. This concept reflects the company's ability to utilize assets or funds with fixed obligations, such as debt or equity, to achieve its main objective, namely maximizing company income. In practice, the financial ratio referred to as leverage is often used to determine the extent to which an organization's assets are financed by debt instruments. Furthermore, the leverage ratio can also indicate the readiness of a business to meet its short-term and long-term commitments.

### **The Audit Committee Moderates the Effect of Audit Fees on Audit Quality**

According to Tabsyir, M., Muhsin, & Yunita, K. (2025), as an important component in supporting the supervisory responsibilities of the board of commissioners and strengthening corporate governance practices, the audit committee is established by the board of commissioners. The purpose of establishing the audit committee is to ensure transparency, accountability, and integrity in financial reporting within the organization. Within the agency theory framework, the audit committee functions as a monitoring mechanism that can reduce agency conflicts between management (agents) and shareholders (principals). This role is carried out by maintaining auditor independence, overseeing the financial reporting process, and evaluating the performance of external auditors to ensure compliance with applicable professional and ethical standards.

H4: The audit committee moderates the effect of audit delay on audit quality.

### **The Audit Committee Moderates the Effect of Audit Rotation on Audit Quality**

The study by S, D. H., & Mayangsari, S. (2022) explains that there is an assumption that audit rotation has an impact on audit quality. This is in line with the duties of the audit committee, which include providing recommendations to the board of commissioners regarding the appointment, reappointment, dismissal, and replacement of Public Accounting Firms (KAP) and Public Accountants (AP) that carry out the financial statement audit function, by considering independence and the scope of the engagement. The audit committee's evaluation of audit results becomes the basis for the appointment and replacement of KAP and AP.

H5: The audit committee moderates the effect of audit rotation on audit quality.

### **The Audit Committee Moderates the Effect of Audit Tenure on Audit Quality**

According to S, D. H., & Mayangsari, S. (2022), it is often found in companies audited by large public accounting firms that companies with strong and independent audit committees are able to supervise auditors more effectively and ensure that the long-term relationship between the auditor and the company does not reduce audit quality. The audit committee can moderate the impact of auditor tenure on audit quality. In practice, the existence of an audit committee helps auditors in carrying out their work while maintaining auditor independence.

H6: The audit committee moderates the effect of audit tenure on audit quality.

## **3. Research Method**

This research is a quantitative study using an associative approach that aims to examine the relationships between variables. The dependent variable in this study is Audit Quality (Y), the independent variables are Audit Delay (X1), Audit Rotation (X2), and Audit Tenure (X3), the moderating variable is the Audit Committee (Z), and the control variables are Company Size (C1) and Leverage (C2).

The type of data used in this study is secondary data obtained from the annual reports of companies listed on the Indonesia Stock Exchange (IDX). This study focuses on energy sector companies with an observation period from 2022 to 2024. The sample was selected using a purposive sampling method, applying specific criteria tailored to the research needs, with a total sample size of 150 observations. The data collection technique used was documentation, namely the collection and recording of data sourced from company annual reports. The obtained data was then processed and analyzed using SPSS version 26 software.

Data analysis methods used included normality tests, classical assumption tests, and hypothesis testing using regression analysis. This test aims to determine the influence of independent variables on dependent variables, both directly and by considering the role of moderating variables and control variables in the study.

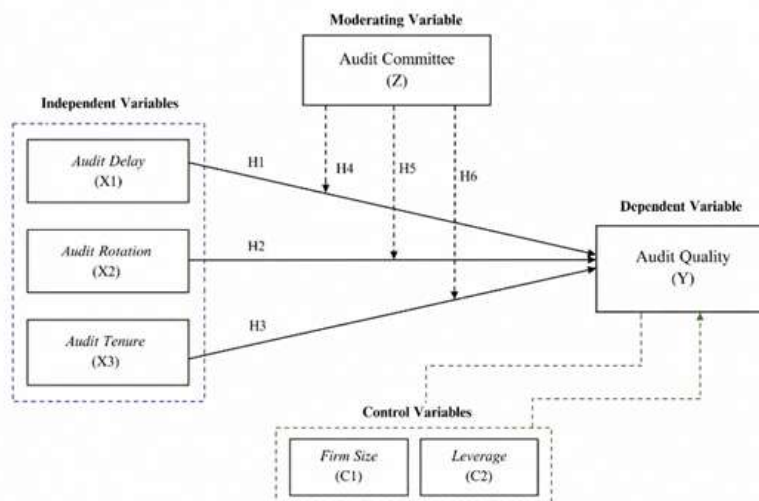


Figure 1. Conceptual Framework

### Research Subject

The subjects of this study consisted of companies in the energy sector listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 study period. These companies are public entities and are required to publish audited annual financial reports in accordance with applicable regulations. The selection of energy sector companies as research subjects was based on their strategic role in the economy and the complexity of their financial reporting, which often involves large-scale assets, significant liabilities, and diverse operational activities. Furthermore, the observation period from 2022 to 2024 was chosen to provide a current and relevant representation of companies' financial reporting practices and audit processes.

### Research Object

The object of this study is audit quality and its relationship with several influencing variables, namely audit delay, audit rotation, and audit tenure. Furthermore, the audit committee is examined as a moderating variable that can strengthen or weaken the relationship between the independent variables and audit quality. Firm size and leverage are included as control variables to ensure that the analysis considers firm characteristics that may also influence audit quality. Overall, this study focuses on examining how these variables interact to influence audit quality in energy sector companies listed on the Indonesia Stock Exchange during the specified period.

### Research Variables

Table 1. Research Variables

No	Variables	Measurement
Dependent Variable		
1	Audit Quality (Y)	Scale: 1. Local Public Accounting Firm 2. Regional Public Accounting Firm 3. Internationally Affiliated Non-Big 4 Public Accounting Firm 4. Internationally Affiliated Big 4 Public Accounting Firm
Independent Variables		
2	Audit Delay (X1)	Audit Opinion Date – Year Date Book
3	Audit Rotation (X2)	Dummy variable with a value of 1 if auditor rotation occurs, and 0 if auditor rotation does not occur.

No	Variables	Measurement
4	Audit Tenure (X3)	1 for the first year, add 1 if the auditor is the same the following year.
5	Firm Size (C1)	Ln Total Asset
6	Leverage (C2)	Debt to Equity Ratio (DER)
Moderating Variable		
7	Audit Committee	Number of Active Audit Committee Members

## 4. Result

### Descriptive Test

Table 2. Descriptive Statistic

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	96	2	4	3,25	0,523
Zscore: Audit Committee	96	-0,29994	3,29931	0,0000000	1,00000000
Zscore: Audit Delay	96	-2,17274	4,59044	0,0000000	1,00000000
Zscore: Audit Rotation	96	-0,87731	1,12797	0,0000000	1,00000000
Zscore: Audit Tenure	96	-1,01887	2,30806	0,0000000	1,00000000
Firm Size	96	25,59	32,27	29,1739	1,73051
Leverage	96	0,02	2,21	0,7707	0,47819
Valid N (listwise)	96				

#### Audit Quality (Y)

The average value of audit quality is 3.25, indicating that the overall audit quality in the research sample is relatively high. The relatively small standard deviation (0.523) indicates that the data variation is not too large, so the data tend to be homogeneous.

#### Audit Committee (ZZ)

The audit committee variable has been transformed into a Z-Score, resulting in a mean value of 0 and a standard deviation of 1. This indicates that the data have been normalized for analysis purposes, particularly in moderation testing.

#### Audit Delay (ZX1)

The audit delay variable has also been standardized (Z-Score), so it no longer has its original unit. This transformation aims to avoid scale differences and improve accuracy in interaction (moderation) analysis.

#### Audit Rotation (ZX2)

The audit rotation variable has been normalized in the form of a Z-Score, thereby simplifying the analysis and reducing the potential for multicollinearity in the moderation model.

#### Audit Tenure (ZX3)

Like the other variables, audit tenure has also been standardized to maintain scale consistency in moderation regression analysis.

### Firm Size (C1)

Firm size has an average value of 29.17, indicating that the research sample is dominated by relatively large companies. The standard deviation of 1.73 shows a fairly large variation in firm size, but still within a reasonable range.

### Leverage (C2)

Leverage has an average value of 0.77, indicating that the capital structure of the companies has a moderate level of leverage. The standard deviation of 0.47 indicates that the variation of leverage among companies in the sample is quite diverse.

### t-Test

**Table 3.** t-test

Coefficients <sup>a</sup>		t	Sig.	Remarks
Model	Zscore: Komite Audit	-0,748	0,456	No Significant effect
	Zscore: Audit Delay	-4,048	0,000	Negative and Significant
	Zscore: Audit Rotation	1,604	0,112	No Significant effect
	Zscore: Audit Tenure	-0,113	0,910	No Significant effect
	Firm Size	3,387	0,001	Positive and Significant effect
	Leverage	0,541	0,590	No Significant effect
Interaction Model	ZX1ZZ	0,802	0,425	No Significant effect
	ZX2ZZ	0,294	0,770	No Significant effect
	ZX3ZZ	-1,914	0,059	No Significant effect

### Audit Delay (ZX1)

Audit delay has a negative and significant effect on audit quality. This indicates that the longer the audit delay, the lower the audit quality. Therefore, the hypothesis is accepted.

### Audit Rotation (ZX2)

Audit rotation does not have a significant effect on audit quality. Although the direction is positive, the effect is not statistically significant. Therefore, the hypothesis is rejected.

### Audit Tenure (ZX3)

Audit tenure does not have a significant effect on audit quality. The very small coefficient value also indicates a weak effect. Therefore, the hypothesis is rejected.

### ZX1ZZ (Audit Delay × Audit Committee)

The interaction variable between audit delay and the audit committee does not have a significant effect on audit quality. This indicates that the audit committee is not able to moderate the relationship between audit delay and audit quality. Thus, the presence of the audit committee neither strengthens nor weakens the effect of audit delay on audit quality.

### ZX2ZZ (Audit Rotation × Audit Committee)

The interaction variable between audit rotation and the audit committee does not have a significant effect on audit quality. This indicates that the audit committee does not act as a moderating variable in the relationship between audit rotation and audit quality.

### ZX3ZZ (Audit Tenure × Audit Committee)

At the 5% significance level, there is no significant effect. However, the significance value close to 0.05 indicates a weak moderating effect. The negative coefficient indicates that the audit committee tends to weaken the relationship between audit tenure and audit quality, although this effect is not statistically significant.

### F-Test

**Table 4.** F-test

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11,254	9	1,250	7,293	.000 <sup>b</sup>
	Residual	14,746	86	0,171		
	Total	26,000	95			

Based on the results of the F-test, the calculated F-value is 7.293 with a significance level of 0.000. This significance value is less than 0.05, so it can be concluded that the regression model in this study is appropriate to be used. This indicates that the independent variables consisting of audit delay, audit rotation, audit tenure, audit committee, firm size, leverage, and the interaction variables simultaneously affect audit quality.

## 5. Conclusion

This study aims to examine the effect of audit delay, audit rotation, and audit tenure on audit quality, with the audit committee as a moderating variable and firm size and leverage as control variables. Based on empirical testing on energy sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period, the findings show that audit delay has a negative and significant effect on audit quality, confirming that timeliness is an important dimension in determining audit quality. In contrast, audit rotation and audit tenure do not have a significant effect on audit quality, indicating that formal mechanisms designed to maintain auditor independence are not necessarily effective in improving audit quality. Furthermore, the audit committee is not proven to significantly moderate the relationship between the independent variables and audit quality, suggesting that its role may not yet be fully effective in practice. However, the simultaneous test results indicate that all variables collectively have a significant effect on audit quality, highlighting that audit quality is a multidimensional construct influenced by the interaction of various factors, including timing, auditor–client relationships, governance mechanisms, and firm characteristics. Theoretically, this study reinforces the relevance of agency theory in explaining the importance of timely reporting, while also questioning the effectiveness of formal governance mechanisms in the context of developing markets. Practically, the findings imply that improving audit quality requires not only regulatory compliance but also strengthening auditor competence, enhancing internal oversight effectiveness, and increasing management commitment to transparency and accountability. Based on the results of the study, several recommendations can be proposed as follows:

1. For companies: It is recommended to improve the efficiency of the audit process to minimize audit delays, as delays have been proven to reduce audit quality. Companies also need to ensure data readiness and maintain good coordination with auditors.
2. For auditors: It is important to maintain professionalism and timeliness in conducting audits, as well as continuously improve competence to maintain audit quality, regardless of the length of the relationship with clients or the existence of audit rotation.
3. For audit committees: It is important to enhance the effectiveness of their role in overseeing the audit process and maintaining auditor independence, so that in the future they can function more optimally as a control mechanism that can influence audit quality.

4. For future researchers: It is recommended to include other variables that may influence audit quality, such as audit fees, firm size of the public accounting firm, or firm complexity. In addition, expanding the research object to other sectors and extending the research period may improve the generalizability of the results.

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