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THE INFLUENCE OF COMPANY SIZE, AUDIT COMMITTEE, AND AUDIT TENURE ON AUDIT QUALITY IN PROPERTY AND REAL ESTATE SECTOR COMPANIES LISTED ON THE IDX (CONFERENCE)

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Abstract. *Audit quality plays a crucial role in enhancing the reliability of financial statements and reducing information asymmetry between management and shareholders. This study aims to analyze the influence of company size, audit committee, and audit tenure on audit quality in property and real estate sector companies listed on the IDX during the 2020–2024 period. This study employed a quantitative research approach using secondary data obtained from annual reports and consolidated financial statements. The sample consisted of 20 companies with a total of 100 firm-year observations selected through purposive sampling. Data were analyzed using binary logistic regression with IBM SPSS Statistics version 20. Audit quality was proxied based on the classification of public accounting firms into Big Four and Non-Big Four audit firms. The results indicate that company size and audit tenure do not significantly influence audit quality, whereas the audit committee has a significant effect on audit quality. Simultaneously, company size, audit committee, and audit tenure significantly influence audit quality. These findings suggest that the audit committee is a more dominant factor in influencing audit quality than company size and audit tenure. This study highlights the importance of strengthening corporate governance mechanisms, particularly the role of the audit committee, in supporting improvements in audit quality.*

Keywords: *Audit Committee; Audit Quality; Audit Tenure; Company Size; Property and Real Estate.*

1. INTRODUCTION

The credibility of financial statements largely depends on audit quality, as these reports provide the basis for economic decision making by investors, creditors, and other stakeholders. By providing reasonable assurance, a high quality audit supports the integrity of financial reporting, confirming that the financial statements conform to applicable accounting standards and are free from material misstatements (Ramadya et al., 2023). In the post-COVID-19 era, increasing business uncertainty and the growing risk of financial reporting errors further highlight the importance of maintaining high audit quality (Francis, 2024). Accordingly, auditors are expected to maintain independence, objectivity, and professional competence throughout the audit engagement to maintain public trust and ensure the integrity of financial information (Wijaya & Sugara, 2023).

The importance of audit quality is reflected in several audit-related violations that occur in Indonesia. One of the most notable cases involves PT Garuda Indonesia Tbk, which recognizes revenue before the actual receipt of payment, resulting in financial statements that report profits inconsistent with the company's actual financial condition (CNN Indonesia, 2019). Similarly, PT Hanson International Tbk is involved in financial statement manipulation through improper revenue recognition practices that violate applicable accounting standards (Kompas.com, 2020). Another prominent case involves PT Asuransi Jiwa Adisarana Wanaartha, in which the auditor fails to disclose the company's significant liabilities despite issuing an unqualified audit opinion on the financial statements (OJK, 2023). These cases indicate that weak compliance with auditing

standards and inadequate audit oversight reduce audit quality and undermine public confidence in corporate financial reporting (Falisah et al., 2025).

The quality of an audit depends on a combination of corporate attributes and governance mechanisms. Firm size, in particular, serves as a critical factor because larger organizations usually manage more complex operational activities, creating a greater demand for auditors with extensive professional expertise to support reliable financial reporting (Falisah et al., 2025). Moreover, the audit committee contributes to effective corporate oversight by supervising financial reporting, evaluating internal control systems, and monitoring external audit activities, thereby supporting higher audit quality (Yuliana & Minarso, 2025). Another factor that influences audit quality is audit tenure. Extended audit client engagements allow auditors to acquire deeper knowledge of the client's operations and industry characteristics, which can increase the effectiveness of audit procedures. Despite these advantages, an excessively prolonged engagement may impair auditor independence and professional objectivity, potentially diminishing audit quality (Putri & Witono, 2025).

This study focuses on property and real estate companies listed on the Indonesia Stock Exchange (IDX), a sector distinguished by complex operational activities, significant asset ownership, and elevated business risk. These characteristics underscore the importance of high quality audits in ensuring the credibility and reliability of financial statements (Hasanuddin, 2024). In addition, the intricate nature of asset management and financial reporting practices within this industry increases the potential for material misstatements (Martini, 2022). As the post pandemic business landscape continues to evolve, greater attention is directed toward understanding the factors that influence audit quality in this sector (Buntulabi et al., 2026).

Although previous studies widely explore the determinants of audit quality, the empirical evidence regarding the roles of company size, audit committees, and audit tenure remains inconclusive. Existing findings are inconsistent, with some studies identifying significant effects, whereas others fail to detect meaningful relationships between these variables and audit quality. Moreover, research that specifically investigates real estate and real estate related companies listed on the Indonesia Stock Exchange (IDX) over the 2020 – 2024 period is still scarce, despite the industry's operational complexity and elevated business risk. Accordingly, this study investigates the influence of company size, audit committee, and audit tenure on audit quality within this sector. By addressing this research gap, the study is expected to strengthen the empirical literature and provide additional insights into the determinants of audit quality.

2. LITERATURE REVIEW

2.1 Agency Theory

Agency theory describes the contractual relationship between principals, who own the company, and agents, who are responsible for managing its operations. Jensen & Meckling (1976), principals transfer decision making authority to agents to act on their behalf in conducting organizational activities. Because each party seeks to maximize its own interests, differences in objectives may create agency conflicts and generate potential conflicts of interest (Virgiantino & Widiyati, 2023).

As a consequence of these differing interests, information asymmetry emerges, since agents usually possess more comprehensive information about the company than principals. Such conditions increase the likelihood of management engaging in opportunistic behavior, including financial statement misstatements (Effendi & Ulhaq, 2021). Therefore, effective monitoring mechanisms are required to mitigate agency conflicts and reduce information asymmetry.

One of the monitoring mechanisms employed to address agency conflicts is the use of independent audit services. As an independent third party, auditors provide an objective assessment of the fairness of financial statements, thereby reducing information asymmetry between management and company owners (Novelita et al., 2025). In this context, audit quality

plays a critical role in ensuring that financial statements faithfully represent the company's actual financial condition (Asmarani & Hernadianto, 2023).

2.1 Audit Quality

Audit quality is defined as the ability of auditors to detect and report material misstatements in clients' financial statements (DeAngelo, 1981). As a fundamental concept in auditing research, it reflects the effectiveness of the audit process in providing reasonable assurance and strengthening the credibility of financial reporting. Supporting this view, Shafira and Keristin (2022) describe audit quality as the probability that auditors detect discrepancies within their clients' accounting systems. Likewise, Cahyati et al. (2021) emphasize that audit quality is reflected in the ability of auditors to identify errors in financial statements. Therefore, audit quality depends on auditors' competence and independence in performing audits in accordance with applicable auditing standards (Kenny et al., 2025).

Based on the preceding discussion, audit quality is operationalized through the classification of public accounting firms into Big Four and Non Big Four Categories. Companies audited by Big Four firms are coded as 1, whereas those audited by Non Big Four firms are coded as 0. This proxy is employed because the Big Four classification is widely recognized in the auditing literature as a reliable indicator of auditor reputation.

2.2 Company Size

Company size refers to the overall scale of a company's operations and is commonly measured using total assets, sales, or market capitalization (Rizal & Rusofi, 2022). Shafira & Keristin (2022) state that firm size reflects a company's capacity to manage its resources and operational activities. Larger firms generally exhibit greater operational complexity and more comprehensive internal control systems. Therefore, the reliability of financial statements depends on the involvement of auditors who possess adequate professional competence (Ramadya et al., 2023).

Based on the above discussion, this study measures firm size using the natural logarithm (Ln) of total assets. This measurement is employed to simplify highly dispersed asset values, stabilize the data distribution, and minimize variation among companies (Wahyuni et al., 2025). The firm size measurement used in this study is presented as follows (Rizal & Rusofi, 2022):

$$\textbf{Firm Size} = \ln(\textbf{Total Assets})$$

2.3 Audit Committee

According to the Financial Services Authority Regulation (POJK) No. 55/POJK.04/2015, the Board of Commissioners is supported by an audit committee in overseeing the company's financial reporting process and internal control system. Effective oversight is achieved through the audit committee's role in promoting transparency and accountability in financial reporting.

According to Hermawan & Sari (2026) the audit committee consists of independent members who oversee the company's financial policies and procedures, while Hartono et al. (2021) identify the audit committee as a key component of corporate governance.

The audit committee reviews financial statements, evaluates the effectiveness of internal controls, supervises the external audit process, and ensures compliance with applicable regulations, thereby supporting the quality of financial reporting(Fitria et al., 2024). An effective audit committee strengthens the monitoring function, thereby reducing the likelihood of errors in financial statements and enhancing audit quality (Yuliana & Minarso, 2025).

In this study, the audit committee variable is measured as the ratio of the number of audit committee members to the number of members of the Board of Commissioners. This ratio reflects the proportion of audit committee members relative to the total number of members of the Board of Commissioners within a company (Effendi & Ulhaq, 2021).

$$\textbf{Audit Committee} = \frac{\textbf{Number of Audit Committee Members}}{\textbf{Number of Board of Commissioners Members}}$$

2.4 Audit Tenure

The professional relationship between an auditor and a client over the course of audit services is referred to as audit tenure (Herdiansyah et al., 2022). Shafira & Keristin (2022) further describe audit tenure as the contractual period during which the auditor is engaged by the audited company.

The duration of an audit affects audit quality both positively and negatively. A longer engagement period allows auditors to develop a deeper understanding of the client's business environment, which in turn enhances the effectiveness of the audit process. However, a prolonged auditor-client relationship can threaten the auditor's independence, as greater closeness to the client may diminish professional objectivity (Effendi & Ulhaq, 2021).

This study operationalizes audit tenure as the consecutive years of engagement between the public accounting firm and the client company. The variable serves to assess the effect of audit engagement duration on audit quality. The measurement applied in this study is presented below (Shafira & Keristin, 2022):

$$\textbf{Audit Tenure} = \textbf{Consecutive Years of Audit Engagement}$$

3. RESEARCH METHODS

This research adopted a quantitative approach and an associative research design to analyze the relationship between company size, audit committee, audit tenure, and audit quality. The target population comprised all property and real estate companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. Sample selection followed a purposive sampling procedure based on predetermined requirements, particularly the completeness of financial information and the consistent issuance of financial statements. The selection process resulted in 20 eligible companies out of 93 listed companies, providing 100 firm-year observations for analysis (20 companies × 5 years).

The data used in this study were secondary data obtained through the documentation method by collecting, classifying, and identifying the variables required for the analysis (Sahir, 2022). Binary logistic regression was employed because the dependent variable was measured as a dichotomous variable (dummy). The analysis began with descriptive statistics and was followed by binary logistic regression analysis, which included the Overall Model Fit Test, the Hosmer–Lemeshow Goodness-of-Fit Test, and the Coefficient of Determination Test (Nagelkerke's R Square). The hypotheses were tested partially using the Wald test and simultaneously using the Omnibus Tests of Model Coefficients.

4. RESULTS AND DISCUSSION

4.1 Results

4.1.1 Descriptive Statistic

Table 4.1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	100	0	1	,18	,386
Company Size	100	20,499	30,271	25,98254	2,728831

Audit Committee	100	,5	1,5	1,065	,3319
Audit tenure	100	1	5	2,32	1,340
Valid N (listwise)	100				

Source: (Data Processed with SPSS 20)

The results of the descriptive statistics indicated that audit quality had a minimum value of 0, a maximum value of 1, and a mean of 0.18, suggesting that most of the sampled companies were audited by Non-Big Four public accounting firms. Company size ranged from 20.499 to 30.271, with an average value of 25.983, indicating differences in the scale of operations among the sampled companies. The audit committee variable recorded a minimum value of 0.50, a maximum value of 1.50, and a mean of 1.065, reflecting variation in the proportion of audit committee members relative to the board of commissioners across companies. Audit tenure had a minimum value of 1 year, a maximum value of 5 years, and an average of 2.32 years, indicating that auditor–client engagements generally lasted between two and three consecutive years. Among the independent variables, company size exhibited the highest standard deviation (2.729), suggesting greater variation than the audit committee and audit tenure variables.

4.1.2 Logistic Regression Analysis

a. Overall Model Fit

Table 4.2 Overall Model Fit Block number 0 Result

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	95,145	-1,280
	2	94,282	-1,501
	3	94,279	-1,516
	4	94,279	-1,516

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 94,279

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

Source: (Data Processed with SPSS 20)

Table 4.3 Overall Model Fit Block number 1 Results

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Coefficients			
			Constant	Company_Size	Audit_ Committee	Audit_Tenure
Step 1	1	84,860	-3,235	,117	-1,264	,111
	2	80,946	-4,570	,177	-2,025	,193
	3	80,695	-4,903	,193	-2,305	,224
	4	80,693	-4,923	,194	-2,333	,227
	5	80,693	-4,924	,194	-2,334	,227

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 94,279

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Source: (Data Processed with SPSS 20)

Tables 4.2 and 4.3 show that the initial value of the -2 Log Likelihood (-2LL) was 94.279 before the independent variables were entered into the logistic regression model. After company size, audit committee, and audit tenure were included, the -2LL value declined to 80.693. The lower -2LL value reflected an improvement in the goodness-of-fit of the estimated model. This result implied that the model containing the independent variables explained the observed audit quality data more effectively than the baseline model consisting only of the intercept.

b. Hosmer and Lemeshow Goodness-of-Fit Test

Table 4.4 Hosmer and Lemeshow Test Result

Step	Chi-square	df	Sig.
1	6,414	8	,601

Source: (Data Processed with SPSS 20)

Table 4.4 shows the results of the Hosmer and Lemeshow goodness-of-fit test. The analysis generated a Chi-square value of 6.414 with a significance level of 0.601, which exceeded the threshold of 0.05. the null hypothesis H0 was not rejected. This outcome indicated that the predicted values were statistically consistent with the observed data. Accordingly, the logistic regression model demonstrated satisfactory goodness of fit and was considered suitable for further hypothesis testing.

4.1.3 Coefficient Determination Test (Nagelkerke's R Square)

Table 4.5 Coefficient Determination Test Results
Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	80,693[a]	,127	,208

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Source: (Data Processed with SPSS 20)

As presented in Table 4.5, the logistic regression model produced a Nagelkerke R Square value of 0.208. This finding suggested that 20.8% of the variability in audit quality was explained by company size, audit committee, and audit tenure. Meanwhile, the remaining 79.2% was associated with factors outside the scope of the proposed research model.

4.1.4 Logistic Regression Equation

Table 4.6 Logistic Regression Equation Results
Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)	
								Lower	Upper
Step 1[a]	Company_Size	,194	,109	3,156	1	,076	1,215	,980	1,505
	Audit_Committee	-2,334	,963	5,878	1	,015	,097	,015	,640
	Audit_Tenure	,227	,205	1,230	1	,267	1,255	,840	1,876
	Constant	-4,924	3,285	2,246	1	,134	,007		

a. Variable(s) entered on step 1: Company_Size, Audit_Committee, Audit_Tenure.

Source: (Data Processed with SPSS 20)

The logistic regression equation obtained from this study is presented as follows:

$$Ln\frac{P(Y)}{1-P(Y)} = -4,924 + 0,194\,X1 - 2,334\,X2 + 0,227\,X3 + e$$

Where:
Y = Audit Quality
X1 = Company Size
X2 = Audit Committee
X3 = Audit Tenure

The estimated logistic regression model can be expressed as follows.

1) The constant value was −4.924, indicating that when all independent variables were equal to zero or held constant, the log odds of audit quality decreased by 4.924.
2) The regression coefficient for firm size was 0.194, indicating that a one-unit increase in firm size increased the log odds of audit quality by 0.194, assuming that the other variables remained constant.
3) The regression coefficient for the audit committee was −2.334, indicating that a one-unit increase in the audit committee variable decreased the log odds of audit quality by 2.334, while the other variables were held constant.
4) The regression coefficient for audit tenure was 0.227, indicating that a one-unit increase in audit tenure increased the log odds of audit quality by 0.227, assuming that the remaining variables were held constant.

4.1.5 Hypothesis Testing

a. Partial Test (Wald Test)

Table 4.7 Wald Test Results
Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)	
								Lower	Upper
Step 1[a]	Company Size	,194	,109	3,156	1	,076	1,215	,980	1,505
	Komite_Audit	-2,334	,963	5,878	1	,015	,097	,015	,640
	Audit_Tenure	,227	,205	1,230	1	,267	1,255	,840	1,876
	Constant	-4,924	3,285	2,246	1	,134	,007		

a. Variable(s) entered on step 1: Company Size, Komite_Audit, Audit_Tenure.

Source: (Data Processed with SPSS 20)

Based on the Wald test results presented in Table 4.7, the hypothesis testing results were interpreted as follows.

1) The firm size variable had a regression coefficient of 0.194 with a significance value of 0.076 (> 0.05). Therefore, H1 was rejected. These results indicated that firm size did not have a significant effect on audit quality.
2) The audit committee variable had a regression coefficient of −2.334 with a significance value of 0.015 (< 0.05). Therefore, H2 was accepted. These findings indicated that the audit committee had a significant effect on audit quality.
3) The audit tenure variable had a regression coefficient of 0.227 with a significance value of

0.267 (> 0.05). Therefore, H3 was rejected. These results indicated that audit tenure did not have a significant effect on audit quality.

b. Simultaneous test (Omnibus Test of Model Coefficients)

Table 4.8 Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	13,586	3	,004
	Block	13,586	3	,004
	Model	13,586	3	,004

Source: (Data Processed with SPSS 20)

Table 4.8 show that the Chi-square statistic reached 13.586 with a significance value of 0.004 (< 0.05). Because the probability value was below the accepted significance level, the proposed hypothesis was supported. This finding demonstrated that company size, audit committee, and audit tenure simultaneously influenced audit quality. Consequently, the logistic regression model achieved overall statistical significance and appropriately represented the relationship between the explanatory variables and audit quality.

4.2 Discussion

4.2.1 The Influence of Company Size on Audit Quality

The results showed that firm size did not have a significant effect on audit quality, as indicated by a significance value of 0.076 (> 0.05). Therefore, H1 was rejected. These findings indicate that audit quality was not determined by firm size but rather by the implementation of auditing standards, auditor independence, and professional competence. This finding supported Agency Theory, which explained that audit quality was more strongly influenced by the effectiveness of monitoring mechanisms than by firm size. Furthermore, these findings were consistent with those of Guska & Yanti (2025), who have reported that company size did not have a significant effect on audit quality.

4.2.2 The Influence of Audit Committee on Audit Quality

The results showed that the audit committee had a significant effect on audit quality, as indicated by a significance value of 0.015 (< 0.05). Therefore, H2 was accepted. These findings indicate that an effective audit committee strengthened the oversight function over the financial reporting process and audit implementation, thereby enhancing audit quality. This finding supported Agency Theory, which explained that the audit committee served as a corporate governance mechanism that reduced agency conflicts between management and shareholders. Furthermore, these findings were consistent with those of Pasali & Arief (2023), who have reported that the audit committee had a significant effect on audit quality.

4.2.3 The Influence of Audit Tenure on Audit Quality

The results showed that audit tenure did not have a significant effect on audit quality, as indicated by a significance value of 0.267 (> 0.05). Therefore, H3 was rejected. These findings indicate that audit quality was not determined by the length of the relationship between the auditor and the client but rather by the auditor's competence, independence, and compliance with auditing standards. This finding supported Agency Theory, which emphasized the importance of auditor independence in reducing information asymmetry. Furthermore, these findings were consistent with those of Syahputra et al. (2024), who have reported that audit tenure did not have a significant effect on audit quality.

4.2.4 The Influence of Firm Size, Audit Committee, and Audit Tenure on Audit Quality

The simultaneous test results showed that firm size, audit committee, and audit tenure jointly had a significant effect on audit quality, as indicated by a significance value of 0.004 (< 0.05). Therefore, H4 was accepted. These findings indicate that audit quality resulted from the interaction between firm characteristics and corporate governance mechanisms. This finding supported Agency Theory, which explained that reducing conflicts of interest between principals and agents required the implementation of complementary monitoring mechanisms. Therefore, companies needed to strengthen the implementation of corporate governance, particularly by enhancing the effectiveness of the audit committee, to improve audit quality and enhance the reliability of financial statements.

CONCLUSION

The present study evaluated the influence of company size, audit committee, and audit tenure on audit quality in property and real estate companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The analysis showed that company size and audit tenure did not significantly influence audit quality, whereas the audit committee exhibited a significant effect. Taken together, the three independent variables significantly affected audit quality. These findings indicate that audit committee effectiveness played a more prominent role in enhancing audit quality than company size and audit tenure. This study contributed to the understanding of the determinants of audit quality by highlighting the importance of strengthening corporate governance mechanisms, particularly through enhancing the effectiveness of the audit committee, to improve audit quality and the reliability of financial reporting. Future studies are encouraged to incorporate additional variables, such as audit fees, public accounting firm reputation, public accounting firm size, auditor rotation, audit delay, leverage, profitability, institutional ownership, and other corporate governance mechanisms, to provide a more comprehensive understanding of the factors affecting audit quality.

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