Journal of Accounting and Tax
Vol. 04 No. 02 Tahun 2025
ISSN : 3047-6607 (print) | ISSN : 2963-6132 (online)

THE EFFECT OF AUDIT TENURE, AUDIT FEES, AND FIRM SIZE ON AUDIT QUALITY

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Accepted:	Reviewed:	Published:
November 15, 2025	November 30, 2025	December 31, 2025

Abstract

This study aims to examine the influence of audit tenure, audit fees, and firm size on audit quality. This study utilises yearly reports from 2022 and 2023 obtained from food and beverage companies registered on the Indonesia Stock Exchange (IDX). This study advances the existing literature by focussing on the food and beverage sector, which has been insufficiently explored in prior research. The study investigates the influence of these parameters on the likelihood of a firm engaging a high-quality auditor. The sample consists of 51 firms selected by purposive sampling. The quality of an audit is indicated by the classification of the public accounting firm, particularly its association with the Big Four. This study employs a quantitative methodology and performs logistic regression analysis to investigate the relationship between independent variables and audit quality. The outcomes of this study reveal that audit tenure and company size do not significantly influence audit quality, however audit fees exert a considerable effect on audit quality.

Keywords: *Audit Fees, Audit Tenure, Audit Quality, Firm Size*

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1. Introduction

Public accountants provide essential services to companies and shareholders, as the resulting audit reports constitute an important source of information for various external stakeholders, including potential investors, creditors, government institutions, and other entities involved in corporate decision-making processes (Hidayati & Djamil, 2024). Financial statements are mandatory for all companies as a form of accountability, providing insights into a company's performance over a specific period. Financial statements whose accuracy has been audited by public accountants are considered to be of high quality.

Auditing plays a crucial role for public companies in ensuring the accuracy and fairness of their financial statements. To prevent material misstatements, organizations must ensure rigorous audits to produce reliable financial information. Therefore, qualified and independent auditors are required to issue audited financial statements (Purnomo & Aulia, 2019). Accordingly, audit quality is a critical factor in ensuring the reliability of corporate financial reporting and reflects auditors' compliance with professional ethical standards and auditing principles.

In practice, audit quality is influenced by various factors, one of which is auditor characteristics. In addition, factors commonly examined in audit quality studies include audit tenure, audit fees, and firm size. Audit tenure reflects the length of the relationship between the auditor and the client. The duration of auditor–client engagement may affect audit quality (Adolpino Nainggolan & Alfian, 2021). Prolonged relationships between auditors and clients may impair auditor independence, thereby adversely affecting audit quality. Studies conducted by Hasanah and Putri (2018), Hidayati and Djamil (2024), and Shopia Aulia Tasya and Cris Kuntadi (2024) find that audit tenure is associated with audit quality. Conversely, research by Adolpino Nainggolan and Alfian (2021), Nur Affifah and Susilowati (2021), and Pertiwi et al. (2024) concludes that audit tenure does not influence audit quality.

Audit fees constitute another determining factor that may affect audit quality. Audit fees represent the remuneration received by auditors for audit services provided to companies and refer to the compensation paid to auditors for their work. The level of audit fees received by auditors may influence audit quality (Pamungkas et al., 2022). Therefore, the relationships among these factors need to be examined to determine whether increases in audit fees have a positive or negative impact on audit quality. Empirical studies by Prabhawanti and Widhiyani (2018), Rinanda and Nurbaiti (2018), Adolpino Nainggolan and Alfian (2021), and Widiya Damayanti and Aufa (2022) find that audit fees affect audit quality. Meanwhile, studies conducted by Purnomo and Aulia (2019) and Pamungkas et al. (2022) conclude that audit fees do not influence audit quality.

Firm size is also a factor that may affect audit quality. Larger companies typically have more complex operational activities, thereby requiring higher-quality audit processes. In addition, larger firms tend to engage well-known and reputable public accounting firms. Therefore, in general, the larger the company, the higher the likelihood of obtaining a high-quality audit. If sales revenue is lower than the costs incurred, a company will inevitably experience losses, which is highly undesirable for business owners. Consequently, all companies strive to ensure that their operations generate profits (Hasanah & Putri, 2018). Several studies, including those by Budiantoro et al. (2019), Basworo et al. (2021), Novriska Putri and Pohan (2022), and Cahyani (2023), conclude that firm size affects audit quality. In contrast, studies by Renaningtyas (2019), Fajrina and Rohkhayatim (2021), Pamungkas et al. (2022), and Arista et al. (2023) find that firm size does not affect audit quality.

As a country with a developing capital market, Indonesia has a large number of companies listed on the Indonesia Stock Exchange (IDX). Among these firms, manufacturing companies in the food and beverage sector play a crucial role, given their significant contribution to the national economy and public welfare. Considering the importance of audit quality in ensuring transparency and accountability in financial reporting, research on factors influencing audit quality in Indonesian manufacturing firms is highly relevant. One particularly interesting period to examine is 2022–2023, during which companies faced significant post-COVID-19 challenges that may have affected auditor–client relationships, audit fee dynamics, and firm size.

Based on this background, this study aims to analyze the effect of audit tenure, audit fees, and firm size on audit quality in food and beverage sector companies listed on the Indonesia Stock Exchange during the 2022–2023 period. The findings of this study are expected to provide deeper insights into the determinants of audit quality and to offer useful information for audit practitioners, companies, and regulators in improving audit quality within the Indonesian capital market.

Agency Theory

Agency theory explains the relationship between corporate management and shareholders. As formulated by Jensen and Meckling (1976), agency theory represents a contractual framework in which one or more individuals (principals) delegate certain decision-making authority to other individuals (agents) to perform specific tasks. In this arrangement, principals see ownership and control as separate, which may give rise to conflicts of interest due to differing objectives between principals and agents, with auditors acting as neutral third parties.

Agency theory focuses on how such conflicts can be mitigated, particularly through the establishment of appropriate incentives or effective monitoring mechanisms to ensure that agents act in alignment with principals' interests. In this context, the linkage between agency theory and audit quality lies in the role of auditors as independent parties who review and evaluate financial statements, thereby creating an objective control mechanism. Independent auditors are expected to verify that the information provided by management complies with established standards (Widiya Damayanti & Aufa, 2022).

Audit Quality

Audit quality relates to the audit process being conducted in accordance with relevant standards, enabling auditors to identify and report client violations (Rinanda & Nurbaiti, 2018). According to DeAngelo (1981), audit quality is defined as the probability that an auditor will detect and report material misstatements or noncompliance in a client's financial statements and accurately reflect such findings in the audit opinion issued.

Compliance with these standards allows auditors to detect and report violations committed by clients, thereby minimizing significant discrepancies among stakeholders' evaluations. Audit quality is critical because it enhances trust in financial information, which serves as the basis for decision-making. The professionalism demonstrated by auditors increases the credibility of the resulting financial statements (Prabhawanti & Widhiyani, 2018). An audit is considered to be of high quality when it adheres to auditing techniques and methodologies that comply with applicable standards and regulatory requirements.

Audit Tenure

Audit tenure refers to the duration of the professional relationship between the auditor and the client during the examination of financial statements. According to Carey and Simnett (2006), audit tenure is defined as the length of time an audit firm provides audit services to a particular client. The duration of this engagement may affect auditor independence and the auditor's ability to assess the integrity of financial reporting.

Furthermore, audit tenure may influence emotional closeness between auditors and clients, the level of objectivity in issuing audit opinions, and financial aspects such as the amount of audit fees received. These factors can contribute to the resulting audit quality and public perceptions of auditor credibility (Priyanti & Uswati Dewi, 2019). Audit tenure is associated with two primary aspects: auditor competence and economic incentives. A longer auditor–client relationship may enhance auditor expertise through accumulated knowledge of the client's business processes and risks. However, the closeness of the relationship may also influence audit quality. Auditors with higher competence tend to maintain longer engagements with their clients.

Audit Fees

Audit fees represent the monetary compensation paid by client companies to auditors for the examination or audit of financial statements. Audit fees may influence audit quality (Pamungkas et al., 2022). As noted by Herawaty (2012), audit fees present a dilemma because auditors receive compensation from the companies they audit. This situation creates a potential conflict, as auditors are required to maintain independence in issuing opinions while simultaneously receiving remuneration from their clients.

Consequently, management must systematically evaluate the audit procurement process, including auditor selection, audit timing, and fee allocation, to ensure the delivery of high-quality audit services.

Firm Size

According to Novriska Putri and Pohan (2022), firm size refers to the magnitude of an organization as measured by total assets, total revenue, market capitalization, and number of employees. Verdhyana and Latrini (2016) indicate that increases in firm size intensify agency conflicts, thereby increasing the demand for high-quality auditors. Firm size reflects the scale of a company's business operations and can be measured through average sales performance in the current year and subsequent periods.

Based on Arista et al. (2023), when sales exceed the audit fees incurred, the resulting revenue before tax will be higher. Consequently, companies strive to optimize their business operations to maintain profitability.

Hypotheses

H1: Audit tenure does not affect audit quality.

H2: Audit fees affect audit quality.

H3: Firm size affects audit quality.

2. Research Method

This study examines the correlation between audit tenure, audit fees, and firm size on audit quality. It investigates the causal relationships among variables related to the research subject using a quantitative methodology, employing secondary data derived from annual financial statements obtained from the official website of the Indonesia Stock Exchange (www.idx.co.id). The study population consists of 95 food and beverage sector companies listed on the Indonesia Stock Exchange during the 2022–2023 period. The sampling technique applied is purposive sampling, which involves selecting samples based on predetermined criteria.

Table 1. Sample Selection Criteria

No.	Criteria	Number
1	Food and Beverage sector companies listed on the Indonesia Stock Exchange (IDX) during 2022–2023	95
2	Food and Beverage sector companies that did not publish consecutive annual financial statements during the 2022–2023 period	(11)
3	Food and Beverage sector companies that did not disclose *professional fees* information in their annual financial statements	(30)
4	Food and Beverage sector companies that do not use Indonesian Rupiah as their reporting currency	(3)
	Total Sample Companies	**51**
	Total Research Observations (51 companies × 2 years)	**102**

Source: Research Data, 2025

Data analysis in this study employs logistic regression, accompanied by hypothesis testing in accordance with the predefined testing framework. Data processing was conducted using IBM SPSS software version 25. Accordingly, the measurement scales of the variables in this study are described as follows:

ISSN : 3047-6607 (print) | ISSN : 2963-6132 (online)

Dependent Variable

The dependent variable in this study is audit quality, which is measured as a binary variable. Companies audited by Big Four Public Accounting Firms are assigned a value of 1, while companies audited by non-Big Four Public Accounting Firms are assigned a value of 0 (Anton, 2012).

Independent Variables

Audit Tenure

Audit tenure is measured based on the length of the engagement between the same Public Accounting Firm and the client company. In accordance with Government Regulation of the Republic of Indonesia Number 20 of 2015, Article 11, the maximum audit engagement period between a Public Accounting Firm and a company is limited to five consecutive years. In this study, audit tenure is calculated by counting the number of consecutive years an auditor has audited the same company, with the first year of engagement coded as 1 and incremented by 1 for each subsequent year (Maong, 2022).

Audit Fees

Audit fees are measured using a ratio scale derived from the professional fees account disclosed by companies in their annual reports. This study measures audit fees as the natural logarithm (Ln) of audit fees (Adolpino Nainggolan & Alfian, 2021). The application of the natural logarithm aims to reduce the scale of numerical values while preserving their original significance.

Firm Size

Firm size is determined based on total assets reported in the companies' annual financial statements. This study measures firm size as the natural logarithm (Ln) of total assets (Verdhyana & Latrini, 2016). The use of the natural logarithm serves to reduce the scale of numerical data while maintaining its informational content and significance.

3. Result and Discussion

Partial Test Results (Wald Test)

Figure 1. Variables in The Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1a	Tenure Audit (X1)	-,156	,704	,049	1	,824	,855
	Fee Audit (X2)	2,208	,547	16,322	1	,000	9,100
	Ukuran Perusahaan (X3)	,176	,322	,299	1	,585	1,192
	Constant	-55,861	13,064	18,284	1	,000	,000

Sumber: SPSS ver 25, processed, 2025

The results indicate that audit tenure (X1) has a significance value of 0.824, which exceeds the 0.05 threshold. Audit fees (X2) show a significance value of 0.000, indicating a value below 0.05, whereas firm size (X3) has a significance value of 0.585, which is above 0.05.

Simultaneous Test Results (G Test)

Figure 2. Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	75,883	3	,000
	Block	75,883	3	,000
	Model	75,883	3	,000

Source: SPSS ver 25, processed, 2025

The simultaneous test using the G-test aims to assess the extent to which audit fees, audit tenure, and firm size jointly affect audit quality. Based on the table above, the significance value of the audit fee, audit tenure, and firm size variables is 0.000, which is less than 0.05. This indicates that the three variables simultaneously have a significant effect on audit quality.

Logistic Regression Analysis

Based on the beta coefficients presented in Table 2, the logistic regression equation obtained in this study is expressed as follows:

$$Y = -55.861 - 0.156X_1 + 2.208X_2 + 0.176X_3$$

The results reveal that: (1) the constant value of –55.861 indicates that when audit tenure, audit fees, and firm size are equal to zero, audit quality is at –55.861; (2) the regression coefficient of audit tenure is –0.156, meaning that a one-unit increase in audit tenure decreases the likelihood of the dependent variable by 0.156; (3) the regression coefficient of audit fees is 2.208, indicating that a one-unit increase in audit fees increases the likelihood of the dependent variable by 2.208; and (4) the regression coefficient of firm size is 0.176, indicating that a one-unit increase in firm size increases the likelihood of the dependent variable by 0.176.

Coefficient of Determination Test

Figure 3. Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	53,966a	,525	,729

Sumber: SPSS ver 25, processed, 2025

The table above shows a Nagelkerke R-square value of 0.729, or 72.9%. This indicates that audit tenure, audit fees, and firm size simultaneously explain 72.9% of the variation in audit quality. The remaining 27.1% is explained by other factors not included in this study, such as audit rotation, the reputation of public accounting firms, and other related factors.

Effect of Audit Tenure on Audit Quality

The results of the hypothesis testing indicate that audit tenure does not have a significant effect on audit quality. This finding supports Hypothesis 1 (H1) and is consistent with the study conducted by Adolpino Nainggolan and Alfian (2021), which also reports no significant relationship between audit tenure and audit quality. This result suggests that the duration of the engagement between a Public Accounting Firm and its client does not necessarily compromise auditor independence or reduce audit effectiveness. In regulated audit environments, professional standards and mandatory audit rotation policies may mitigate potential familiarity threats that could arise from long auditor–client relationships.

From a theoretical perspective, this finding can be explained through agency theory, which emphasizes the role of auditors as independent monitoring mechanisms. Even when audit tenure is extended, auditors remain bound by professional ethics, auditing standards, and regulatory oversight that require them to maintain objectivity and professional skepticism. Moreover, longer audit tenure may enhance auditors' understanding of the client's business processes and risk profile, which can improve audit planning and execution. As a result, the potential negative effects of prolonged auditor–client relationships may be offset by increased auditor competence and experience, leading to no significant impact on audit quality.

Effect of Audit Fees on Audit Quality

The empirical results indicate that audit fees have a significant effect on audit quality, thereby supporting Hypothesis 2 (H2). This finding is consistent with the study by Widiya Damayanti and Aufa (2022), which demonstrates a positive relationship between audit fees and audit quality. Higher audit fees may reflect greater audit effort, more extensive audit procedures, and the allocation of additional resources, including skilled personnel and advanced audit tools. Consequently, auditors who receive higher fees are more likely to deliver higher-quality audit outcomes.

From an economic and agency theory perspective, audit fees serve as a signal of audit complexity and auditor competence. Companies willing to pay higher audit fees typically demand higher levels of assurance and engage auditors with stronger reputations. At the same time, auditors receiving higher compensation have stronger incentives to protect their professional reputation and avoid audit failures. This alignment of economic incentives encourages auditors to comply with auditing standards and exercise greater professional judgment, ultimately enhancing audit quality.

Effect of Firm Size on Audit Quality

The results of the hypothesis testing indicate that firm size does not have a significant effect on audit quality. This finding contradicts Hypothesis 3 (H3), which posits that firm size influences audit quality, but is consistent with the study by Arista et al. (2023), which also finds no significant relationship between firm size and audit quality. This result suggests that larger firms do not necessarily receive higher-quality audits compared to smaller firms, particularly when audit quality is measured based on auditor classification (Big Four vs. non-Big Four).

One possible explanation is that regulatory requirements and auditing standards apply uniformly across firms of different sizes, thereby reducing disparities in audit quality. While larger firms may have more complex operations, they are also subject to stronger internal controls and greater external scrutiny, which may balance audit risk. Conversely, smaller firms may engage competent auditors who adhere strictly to professional standards, resulting in comparable audit quality. Therefore, firm size alone may not be a decisive factor in determining audit quality, especially in contexts where regulatory enforcement and professional standards are consistently applied.

4. Conclusion

Conclusion

The findings of this study indicate that audit tenure does not have a significant effect on audit quality. This suggests that the length of the professional relationship between a Public Accounting Firm (PAF) and its client does not impair auditor independence or professionalism in carrying out audit responsibilities. Audit fees, however, are proven to have a significant effect on audit quality. The results show that auditors with higher competence tend to charge higher audit fees, as skilled auditors are better able to convey and verify critical information held by company management more accurately. Furthermore, firm size does not have a significant effect on audit quality. This indicates that firm size does not directly influence audit quality, as auditors are required to comply with professional standards in performing audit procedures regardless of the size of the company.

Audit tenure, audit fees, and firm size collectively explain 72.9% of audit quality. Meanwhile, the remaining 27.1% is influenced by variables not examined in this study, including audit rotation, the reputation of Public Accounting Firms (PAFs), and other external factors.

Recommendations

This study focuses exclusively on three main variables: audit tenure, audit fees, and firm size. Other factors that may influence audit quality, such as audit rotation, the reputation of Public Accounting Firms (PAFs), and public accounting firm size, were not included in the analysis. In addition, this study examines only manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange, which may limit the applicability of the findings to other sectors or types of companies.

The study also uses a sample of only 51 companies, which may constrain the data analysis process and affect the depth, precision, and robustness of the conclusions. Therefore, future research is encouraged to incorporate additional variables beyond those examined in this study, including audit rotation, public accounting firm credibility, firm size of the audit firm, and other relevant variables to enhance understanding of audit quality. Future studies are also expected to extend the observation period and broaden the research scope to improve the relevance and generalizability of the findings across different contexts and categories. Additionally, future research should carefully plan the timing of empirical investigations to enhance the efficiency of data collection procedures and optimize research outcomes.

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