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The influence of audit fees and audit tenure on audit quality with financial distress as a moderating variable (A case study on Property and Real Estate Companies in 2018-2022)

Lungchin Poluan
Corresponding author:
kelungchin@gmail.com
Sam Ratulangi University
Indonesia

Jullie Sondakh
Sam Ratulangi University
Indonesia

Claudia W. M. Korompis
Sam Ratulangi University
Indonesia

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ABSTRACT
Audit quality is a crucial aspect that determines the reliability of financial statements and influences the economic decisions of stakeholders, where good audit practices can enhance transparency and trust in financial reports. In Indonesia's property and real estate sector, which involves complex transactions and high investment values, audit quality is essential to ensure the accuracy of financial statements and mitigate the risks of market fluctuations and regulatory changes that impact investment and funding decisions. The purpose of this study is to examine how audit fees and audit tenure affect audit quality and how financial distress moderates the relationship between independent and dependent variables. The population of this study consists of property and real estate companies listed on the Indonesia Stock Exchange from 2018 to 2022. The sampling method used is simple random sampling, resulting in a sample of 50 companies. This study employs binary logistic regression analysis using SPSS version 29. The tests conducted include the overall model fit test, clarification matrix test, and hypothesis testing. The results show that audit fees do not significantly affect audit quality, audit tenure does not significantly affect audit quality, financial distress significantly moderates the relationship between audit fees and audit quality, and financial distress does not significantly moderate the relationship between audit tenure and audit quality.

Keywords: audit fees; audit tenure; financial distress; audit quality

JEL Classification: M41; M42

1. Introduction

High audit quality is essential for ensuring reliable and objective financial statements, which enhances stakeholder trust in economic decision-making. Indonesia's property and real estate sector requires high-quality audits due to significant investment values and complex transactions, such as asset valuations and development projects. Strong audits enable companies in this sector to better identify and manage risks stemming from market fluctuations and regulatory changes. Auditors with fair fees are generally more dedicated and objective, but excessively low or high fees can reduce audit quality, as underpaid auditors may cut costs and time, while overpaid auditors may compromise rigor to maintain client relations. Audit quality can be influenced by various factors; in this study, audit fee and audit tenure are analyzed. In the case of Evergrande, audit fees increased from 2012 to 2020, with PricewaterhouseCoopers (PWC) as their main auditor until PWC resigned in 2021 due to audit disagreements; afterward, Prism Hongkong & Shanghai Limited issued a qualified opinion due to insufficient audit evidence, despite receiving lower fees than PWC. Prior research shows mixed results on audit fee's impact on audit quality. Farid and Baradja (2022) find that audit fees do not influence audit quality, suggesting fee size alone is not a reliable quality indicator. In contrast, Sabirin et al. (2023) reported a positive relationship, where higher fees correlated with improved audit quality. Additionally, prolonged audit tenure can impair auditor independence, as auditors may become too familiar with the client's practices, risking reduced scrutiny and potential biases in financial evaluations (Hasanah & Putri, 2018). Aritonang and Darmawati (2022) find that audit tenure does not significantly impact audit quality; they argue that auditor performance remains effective regardless of tenure as long as the firm maintains independence and reputation. In contrast, Farid and Baradja (2022) reported a significant negative effect of audit tenure on audit quality, suggesting that prolonged auditor-client relationships may reduce audit rigor. Similarly, Wijaya and Susilandari (2022) indicate that longer auditor tenures may diminish the auditor's ability to detect earnings management, potentially impacting financial report reliability. Financial distress influences a company's operations, including its ability to hire high-quality external auditors, as financial strain often leads to cost-cutting measures, which can affect audit fees and ultimately reduce audit quality (Wijaya & Susilandari, 2022). Elevated audit fees in distressed situations may create a conflict of interest, as auditors might be more inclined to satisfy client expectations to retain their income, affecting their objectivity. Financial distress can also moderate the relationship between audit tenure and audit quality, as increased pressure in financially unstable companies may lead to complex financial reporting or accounting manipulation, potentially shortening auditor tenure and impacting audit effectiveness. Conversely, Elevendra and Helmayunita (2021) suggest that financial distress does not always prompt companies to replace auditors; instead, financially troubled firms may retain auditors to avoid additional costs and seek guidance on overcoming financial difficulties. Therefore, while financial distress might moderate the effects of audit fees and tenure on audit quality, companies under financial strain often aim for stability and transparency to improve their financial standing. Agency theory highlights that higher audit fees can motivate auditors to provide higher quality audits by incentivizing thoroughness, though financial distress may pressure management to cut audit costs, potentially reducing audit quality. Meanwhile, resource dependence theory suggests that a long-term relationship with an auditor can be beneficial for in-depth understanding but may risk objectivity during financial distress, which could ultimately impact audit quality.

2. Literature review

Basic theory

- **Audit quality.** According to Arens et al. (2017), there is a general agreement that audit quality encompasses the audit process and strict controls, based on an appropriate level of professional skepticism. The key to providing quality audits is the culture of the auditing firm itself. Another important element in achieving good audit quality is that the audit team must possess the appropriate knowledge, skills, and experience, and be able to manage their time effectively to perform the audit work.
- **Fee audit**. According to the Regulation of the Board of the Indonesian Institute of Public Accountants Number 2 of 2016, it is explained that audit fees that are too low can lead to the threat of personal interests, which may result in non-compliance with the professional ethics code of public accountants. Therefore, public accountants must take preventive measures by applying adequate audit fees that are sufficient to carry out appropriate audit procedures. The audit fee paid by a company for the auditor's services has a significant impact on the quality of the audit produced by the auditor. A sufficiently high audit fee can improve the quality of the audit produced by external auditors, as a higher audit fee enables auditors to enhance the quality of the audit more broadly, allowing for the detection of potential irregularities (Herdian & Sudaryono, 2023).
- **Audit tenure**. According to Arens et al. (2017), audit tenure refers to the length of time a public accountant continues to perform audit activities. The duration or length of the audit engagement is measured in years, months, and days. The longer a public accounting firm continues to conduct audits for a client, the better the firm’s performance is perceived. However, if the engagement lasts too long, it may lead to an emotional bond between the auditor and the client, which can negatively impact the auditor's independence. Audit tenure is regulated in the Decree of the Minister of Finance of the Republic of Indonesia Number 359/KMK.06/2003 Article 2. Subsequently, in 2008, a new regulation was issued, namely the Regulation of the Minister of Finance of the Republic of Indonesia Number 17/PMK.01/2008 Article 3, which stipulates that the provision of general audit services for financial statements by a public accounting firm should not exceed 6 years, and for an individual auditor, it is limited to 3 consecutive years.
- **Financial distress**. The finding of Bella and Budiantoro (2023) show that financial distress is a condition in which a company struggles to meet its obligations, where the company's income cannot cover its total costs, resulting in losses. Financial difficulties may lead to the replacement of the external auditor, where there is a possibility that the quality of the auditor may decline, such as having less knowledge and experience compared to the previous external auditor. A decline may also occur in the scope of the audit, adjusted to the company's ability to pay the audit fee. This can result in a decrease in the quality of the audit produced, including the potential to detect earnings management by the company (Wijaya & Susilandari, 2022).
- **Agency theory.** According to Jensen and Meckling (1976), the agency relationship can be understood as a contract between the principal and the agent. The principal is the party that gives instructions to the agent to carry out specific tasks as defined.

Meanwhile, the agent is the party that receives instructions from the principal to run and manage the company, including evaluating information related to the company's operations. According to Ghozali and Chariri (2014), when two or more parties engage in an agency relationship, there are three possible types of agency relationships, which are: (1) between shareholders (owners) and management: if management holds fewer shares compared to other companies, they are likely to report higher profits or be more conservative in their reporting; (2) between management and creditors: Management tends to report higher profits because creditors generally believe that companies with higher profits are more likely to repay their debts and interest on time; and (3) between management and the government: Managers are likely to report their profits more conservatively to avoid tighter scrutiny from the government, securities analysts, and other interested parties. Generally, larger companies are burdened with more consequences.

- **The resource dependency theory (RDT),** explains how organizations manage the resources they have and build collaborative relationships to address environmental uncertainties (Pfeffer & Salancik, 1978). RDT emphasizes the importance of improving corporate governance and guiding management in achieving organizational goals (Al-Absy et al., 2019). According to this theory, companies are dependent on external resources, and their ability to manage these dependencies can significantly influence their strategic decisions and overall performance. In the context of auditing, RDT may explain how firms rely on auditors for expertise and guidance, particularly in managing financial risks and uncertainties.

Hypothesis development

- **The audit fee and audit quality**. One way to reduce agency conflicts is by introducing incentive contracts and strict monitoring. External auditors play a crucial role in agency conflicts by increasing trust, as they provide an independent opinion on the financial statements prepared by the company's management or agents. In the context of agency theory, audit fee acts as a control mechanism that helps principals monitor the performance of agents more effectively. According to Sabirin et al. (2023), audit fee affects audit quality, with higher audit fees allowing for more detailed and extensive audit procedures, enabling auditors to detect potential errors in the client's financial statements. Clients expect the audit quality to align with the fee paid. The research results indicate that the audit fee variable has a positive and significant effect on audit quality. In similar, Yanti and Mediawati (2023) also find that higher the audit fee will be followed by increasing of the audit quality.

  H1: audit fee has a positive effect on audit quality
- **The audit tenure and audit quality.** Audit tenure can lead to a situation where auditors become dependent on clients as their primary source of income, potentially reducing audit quality. Therefore, while long audit tenures may offer benefits in terms of knowledge and stability, there are limits that must be considered to maintain audit integrity and independence. The Indonesian Minister of Finance Regulation No. 17/PMK.01/2008, Article 3, Paragraph 1, regulates public accountant services to prevent prolonged audit tenures that could compromise audit quality. Audit quality

can be influenced by audit tenure, as the longer the engagement period, the more likely an emotional bond may develop between the client and the auditor, ultimately impacting the quality of the audit (Elevendra & Helmayunita, 2021).

H2: audit tenure has a negative effect on audit quality

- **Financial distress and audit quality.** Financial distress indicates the company's difficulty in meeting funding needs. Empirical evidence from Rahman (2021) found that financial distress tends to cause increased audit quality. The condition implies the auditor's caution when dealing with auditees experiencing financial distress. However, Surbakti and Pohan (2024) show that financial distress tends to cause a decline in audit quality. Other findings from Wijaya and Susilandari (2022) show that financial distress is not the main determining factor of audit quality.

  H3: financial distress has a positive effect on audit quality

- **Financial distress moderates the relationship between audit fee and audit quality.** The agency theory focuses on the conflict of interest between agents (management) and principals (shareholders), where agents tend to act in their personal interest, which sometimes conflicts with the interests of the principals. Audit fees are typically positively correlated with audit quality, as higher fees often lead to more thorough and comprehensive audits, with auditors dedicating more resources and time. However, in the context of financial distress, a company's ability to pay adequate audit fees is limited. Companies experiencing financial difficulties tend to minimize costs, including audit fees, which in turn reduces the resources allocated to perform a quality audit. The higher the audit fee offered, the more likely the company is to switch its public accounting firm if it is facing financial distress (Diandika & Badera, 2017). Quality audits are influenced by the level of audit fee received. As management issues become more complex, the audit process becomes more intricate. Companies experiencing financial distress face business uncertainties that could lead to bankruptcy. When such companies struggle to meet their obligations, paying high audit fees becomes an additional burden, often leading to a higher risk of non-payment (Martini, 2024).

  H4: Financial distress moderates the relationship between audit fee and audit quality

- **Financial distress moderates the relationship between audit tenure and audit quality**. In agency theory, conflicts of interest between the agent (management) and the principal (shareholders) often arise due to information asymmetry, where the agent has incentives to present financial statements that are favorable to them, even if they are not entirely accurate. In situations of financial distress, the relationship between audit tenure and audit quality can be weakened. Companies facing financial difficulties are often under pressure to present more favorable financial statements to attract investors and creditors. According to Elevendra and Helmayunita (2021), in conditions of financial distress, companies tend to avoid changing external auditors to prevent additional costs associated with auditor switching. Additionally, they may continue to use the previous auditor due to trust in the auditor's prior audit quality. However, this finding contrasts with Jayanti and Widhiyani (2014), which indicates that financial distress negatively affects audit quality. In such cases, companies may switch to a new external auditor who offers lower audit fees, but with less expertise and experience compared to the previous auditor, thereby decreasing the audit quality.

H5: financial distress moderates the relationship between audit tenure and audit quality

3. Research method

This research is a quantitative study using logistic regression analysis. The population of this study consists of property and real estate companies listed on the Indonesia Stock Exchange from 2018 to 2022, with purposive sampling as the sampling technique. The variables in this study include three types: the dependent variable, which is audit quality (AQ); the independent variables, which are audit fee (AF) and audit tenure (AT); and the moderating variable, which is financial distress (FD).

The AQ in this study is measured using discretionary accruals (Anton & Carp, 2020). AF in this study is measured using the natural logarithm of professional fees account data (Cahyati et al., 2021). The AT in this study is measured based on the Ministry of Finance Regulation of the Republic of Indonesia No. 17/PMK.01/2008, Article 3, Paragraph 1, which states that the provision of general audit services on financial statements from an entity by a public accounting firm can last for a maximum of 6 consecutive years, and by a Certified Public Accountant for a maximum of 3 consecutive years.

The FD in this study is measured using the debt to total asset ratio (DAR) and proxied by the gearing ratio. FD can be measured using the DAR, which indicates the extent to which the total debt is supported by the company's assets. A high financial risk indicates that the company is experiencing financial difficulties (Takalumang et al., 2022). The data analysis technique in this study is a quantitative descriptive analysis with hypothesis testing. The data tests used in this study include the model feasibility test, overall model fit test, coefficient of determination test, clarification matrix test, and logistic regression. The binary logistic regression model of this study is noted as follows.

$$AQ_{dummy} = \alpha + \beta.FA + \beta.AT + \beta.FD + \beta.FA*FD + \beta.AT*FD + \varepsilon$$

4. Result and discussion

Result

Table 1 presents the logistic regression for the model of this study. The results of the Nagelkerke R Square coefficient of determination test show a value of 0.082 for this model, indicating that approximately 8.2% of the variation in the dependent variable can be explained by the independent variables in the model. The remaining 91.8% is explained by other variables outside of this study. The Hosmer and Lemeshow test shows chi-square value of 12.177 with 8 degrees of freedom (df) and a p-value (Sig.) of 0.143. A p-value greater than the common significance level > 0.05 indicates that there is not enough evidence to reject the null hypothesis, suggesting that the tested model has a good fit with the data. This study tests the influence of the independent variables, audit fee and audit tenure, on the dependent variable audit quality, with financial distress as a moderating variable. Binary logistic regression analysis is used to evaluate the hypothesized relationships. The results are presented in the following table, providing insights into the effect size and significance level of each variable's impact on audit quality, as well as the interaction effects that may indicate moderation by financial distress.

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Table 1. Logistic regression

	B	S.E.	df	Sig.	Exp(B)
Constant	2.551	3.395	1	0.452	12.817
AF	-0.156	0.169	1	0.357	0.856
AT	-0.288	0.197	1	0.144	0.750
FD	53.652	26.399	1	0.042	1.999
AF*FD	-2.768	1.356	1	0.041	0.063
AT*FD	0.541	0.891	1	0.544	1.717
Hosmer and Lemeshow Test	12.177				
Cox & Snell R Square	0.055				
Nagelkerke R Square	0.082				

Discussion

- The results of this study show that audit fees do not significantly affect audit quality, contradicting the findings of Darmawan and Ardini (2021), which stated that higher audit fees are positively correlated with higher audit quality. In contrast to the findings of this study, which suggested that larger fees do not guarantee improved audit quality, Dewita and NR (2023) supported the notion that audit fees alone are insufficient to ensure quality. The unique characteristics of the property sector, such as market volatility and long business cycles, may lead companies to prioritize cost efficiency over increasing audit fees, as evidenced by the conditions during the pandemic. Furthermore, the potential for auditor-client dependency, as indicated by the coefficient of -0.156, suggests that while higher fees could reduce auditor independence, effective control mechanisms like regulations and audit standards mitigate this risk, as reflected by the insignificance of the p-value (0.357).
- The results of this study show that audit tenure does not significantly affect audit quality, which is consistent with the study by Wardani et al. (2022). Although there is a negative tendency in the audit tenure coefficient (-0.288), the significance value (0.144) indicates that its effect is not statistically significant. This is due to the presence of strong internal control mechanisms, auditor rotation, and regulations that maintain auditor independence, preventing a decline in audit quality despite the long-standing relationship between the auditor and the client. The RDT also explains that companies with good internal controls can reduce their dependence on external auditors, so the duration of the auditor-client relationship does not significantly affect audit quality.
- This study shows that financial distress is positive and significant on audit quality. This finding is consistent with the findings of Rahman (2021) but not consistent with the findings of Surbakti and Pohan (2024), and Wijaya and Susilandari (2022). This finding implies that auditors tend to increase their cautious attitude towards a company indicated to be experiencing financial distress. Prudence is a behavior that avoids presenting audit information that tends to be subjective.
- Based on the data presented, financial distress significantly moderates the effect of audit fees on audit quality, with a significance value of 0.041 for the interaction between audit fees and financial distress, which is less than 0.05. Financial distress weakens the relationship between audit fees and audit quality, as financially distressed companies may manipulate financial

data to secure favorable reports, affecting the auditor's ability to maintain independence and thoroughness. Despite higher audit fees, auditors face increased risks and difficulties, limiting their ability to allocate sufficient resources, which results in lower audit quality in financially distressed situations.

- Based on the data, financial distress does not significantly moderate the effect of audit tenure on audit quality, with a significance value of 0.544, which is consistent with the findings of Elevendra and Helmayunita (2021). Despite experiencing financial difficulties, companies tend to retain their auditors to avoid additional costs rather than seek replacement auditors. In the context of agency theory, the relationship between auditors and management is influenced by independence, not the company's financial condition. Therefore, financial distress does not alter the long-term relationship between auditors and management, and thus does not moderate the impact of audit tenure on audit quality.

5. Conclusion

The first result shows that audit fee does not significantly affect audit quality, possibly due to strong internal controls and regulatory mechanisms, suggesting that audit fee alone does not guarantee quality. The second result indicates that audit tenure also does not significantly influence audit quality, as companies with strong internal controls and effective audit procedures can maintain audit quality despite long-term auditor relationships. The third result shows that financial distress weakens the relationship between audit fee and audit quality, as financial pressures may lead to cost-cutting, limiting auditors' ability to conduct thorough audits. The fourth result concludes that financial distress does not significantly moderate the relationship between audit tenure and audit quality, as companies in distress tend to prioritize cost efficiency rather than changing auditors, maintaining the existing agency relationship dynamics.

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