

Auditor Reputation vs Governance: What Drives Audit Quality in Indonesia's Transportation & Logistics Sector (2020–2024)?

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ABSTRACT

Audit quality is an essential factor that affects financial reporting, especially among emerging markets, including sectors that belong to risky industries, such as transportation and logistics. This research aims to investigate several factors, such as auditor gender, audit firm reputation, and audit committee activities, that affect audit quality, especially for companies listed on the Indonesia Stock Exchange that belong to the transportation and logistics industry. This research used balanced panel data that includes companies from 2020 to 2024, where audit quality is measured according to discretionary accrual figures from Modified Jones Model regression including control variables for firm sizes, leverage, and profitability. Audit committee is found to have a positive and significant correlation with discretionary accrual figures, indicating lower audit quality while auditor gender and audit firm reputation have no relationship with audit quality. The research also finds profitability to be positively related with audit quality, whereas firm size and leverage were not related to audit quality. The research contributes to audit quality in terms of emerging economies, considering specific studies in Indonesian transportation and logistical companies, utilizing discrete accrual modelling, which represents earnings management signals to proxy audit quality. Practically, the findings imply that regulators, audit firms, and issuers should place greater emphasis on the effectiveness of governance mechanisms rather than relying on audit firm reputation or individual auditor characteristics as signals of better audit quality.

Keywords: Audit Committee, Auditor Gender, Audit Quality, Audit Reputation, Transportation and Logistics

INTRODUCTION

Audit quality plays a crucial role in ensuring the reliability and credibility of financial reporting, which in turn supports effective decision-making by investors, regulators, creditors, and other stakeholders involved in corporate oversight (DeAngelo, 1981). As market competition continues growing, people who rely on financial data like investors or government agencies - are paying closer attention to how accurate the financial report prompting greater scrutiny of the audit process and the factors that may influence its effectiveness (Francis, 2011). Firms within transport and logistics often face strong effects from economic changes. These businesses usually operate with complex systems, require large investments, yet remain exposed to uncertainties at home and abroad. Given such pressures, ensuring clear and responsible reporting becomes harder without thorough, well-conducted audits.

Quality of audits can be influenced by a variety of both internal and external factors. Of these external and internal factors, the role of the auditor themselves and the control functions of the firm have been the focus of increased attention over the past few years. For instance, some literature has explored auditor gender, where prior studies suggest that a female audit partner may enhance audit quality because females are generally more diligent and conservative, and thus more thorough in

their audit judgments and decisions, leading to more cautious and careful audits (Lee et al., 2019). Meanwhile, more stringent oversight that lessens earnings management and boosts the accuracy of financial reporting is often linked to the audit firm's reputation (Tran et al., 2025).

In addition to auditor-related factors, the audit committee serves as a key governance structure responsible for monitoring the audit process, ensuring that financial reporting aligns with established standards (El-Deeb et al., 2024). An effective audit committee is responsible for monitoring financial reporting practices, ensuring compliance with applicable accounting standards, and supporting auditor independence (Klein, 2002). Recent studies emphasize that audit committee characteristics such as independence, financial expertise, and size can significantly affect audit quality by strengthening internal oversight and reducing the likelihood of financial manipulation (El-Deeb et al., 2024; Sobhan et al., 2025).

Prior studies document mixed evidence on whether Big-4 affiliation consistently constrains earnings management and improves audit quality in emerging markets where governance mechanisms are different from developed country (Hassan et al., 2023). Meanwhile, evidence on female engagement partners and audit outcomes remains limited and context-dependent particularly across different institutional, regulatory, and cultural environments. In addition, audit committee oversight is often operationalized differently, leading to variation in findings with prior studies showing the gender behavioral may not be directly translated to higher audit quality. This study addresses these inconsistencies by testing auditor gender, auditor reputation, and audit committee strength in a high-risk sector (transportation & logistics) in Indonesia during 2020–2024.

The purposes of this study are mainly to fill the gaps as it tries to answer research questions how auditor gender, auditor reputation, and audit committee strength affect audit quality. Moreover, this study offers several contributions. From the theoretical perspective, this study widens audit quality literature which is inconsistent with prior studies through a model that considers auditor gender, audit reputation, and audit committee effectiveness. From the practical perspective, the findings bring insight for regulator, accounting firm, and board of directors in designing governance and audit policy in an effort to strengthen audit quality and credibility of financial reporting in Indonesia.

LITERATURE REVIEW

Theoretical Framework

Agency theory which holds that information asymmetry between managers and shareholders encourages opportunistic financial reporting, serves as the main foundation for this study. Internal governance procedures and external audits serve as monitoring instruments intended to lower agency expenses by limiting managerial discretion. The effectiveness of these monitoring systems in restricting earnings management and increasing the reliability of financial reports is reflected in the quality of audits. Additionally, this study uses litigation risk theory to explain variations in audit quality among audit firms. In order to preserve their brand value and prevent litigation exposure, auditors with higher reputational capital are more motivated to produce high-quality audits (Dong et al., 2024).

The Relationship Between Auditor Gender and Audit Quality

The effectiveness of the auditor as an external monitoring mechanism in preventing managerial opportunism resulting from information asymmetry is reflected in audit quality within the framework of agency theory. The strength of this monitoring function may vary depending on the characteristics of each individual auditor. Research on gender in the auditing profession has grown over the past decade. Behavioral and psychological theories suggest that female professionals tend to display higher levels of conscientiousness, ethical sensitivity, and risk awareness in decision-making. Several empirical studies support this perspective. For instance, Hardies et al. (2021) find that female auditors have greater awareness of the potential negative consequences that audit failures could have on their future career advancement within audit firms compared to male auditors. Similarly, Hardies et al. (2016) argue that female auditors may provide higher audit quality as they are less inclined to compromise their independence and tend to exhibit greater risk aversion. These characteristics are anticipated to strengthen the auditor's monitoring

role by encouraging increased audit effort and tighter enforcement of accounting standards.

H1: Firms audited by female auditors exhibit lower discretionary accrual resulting in higher audit quality

The Relationship Between Audit Reputation and Audit Quality

According to litigation risk theory, auditors with higher reputational capital are expected to incur higher costs in the event of an audit failure, such as legal liability and reputational harm. Audit firm reputation continues to be viewed as an important factor influencing audit quality, as highly reputable auditors are expected to uphold stricter professional standards and safeguard their credibility in the market. Large and well-known audit firms, such as the Big Four, face greater reputational and litigation risks, which incentivize them to implement more rigorous audit methodologies, stronger internal quality controls, and extensive auditor training (Dong et al., 2024; Mayasha, 2025). Recent studies provide such as Judijanto & Iskandar (2024) and (Nindita & Nirwana, 2023) evidence that reputable audit firms are more effective in increasing audit quality as auditors with strong professional reputations tend to possess greater expertise and credibility, enabling them to more effectively identify misstatements and irregularities in clients' financial reports. The underlying reputational and litigation incentives suggest that Big-4 auditors are more likely to deliver higher audit quality, especially in environments characterized by elevated financial reporting risk, even though previous findings suggest that the strength of this relationship may vary across institutional settings.

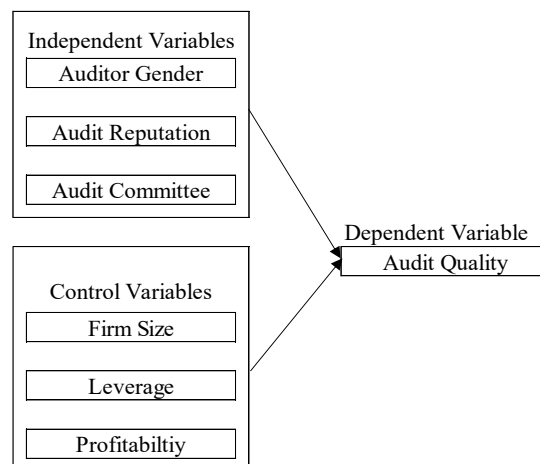
H2: Firms audited by Big Four exhibit lower discretionary accrual resulting in higher audit quality

The Relationship Between Audit Committee and Audit Quality

The audit committee plays a central role in corporate governance by overseeing the financial reporting process and supporting the external auditor. From the perspective, the audit committee functions as an internal monitoring mechanism that reduces information asymmetry and limits managerial opportunism in financial reporting. Effective audit committees typically exhibit independence, financial expertise, and active monitoring characteristics. Audit committees that are more strongly represented tend to be better at preventing earnings management, as they enhance auditor independence and apply closer oversight to accounting estimates and internal control processes (Sobhan et al., 2025). Studies in emerging markets such as (Alomair & Al Naim, 2025) shows having expertise in financial reporting can improve the effectiveness of oversight functions and leads to better governance outcomes. Therefore, in the transportation and logistics sector where operational risks and regulatory challenges are high the audit committee's governance role becomes even more critical.

H3: Firms with stronger audit committees exhibit lower discretionary accruals, indicating higher audit quality.

Conceptual Model



Source: Data processed (2025)

METHODOLOGY

This study looks into how auditor gender, the reputation of the auditing firm, and the audit committee affect audit quality in firms listed on transportation and logistics sector in Indonesia Stock Exchange (IDX) from 2020–2024. To pick which firms qualify, researchers used purposive sampling with the criteria used in selecting the sample are as follows: (1) the firms must have been continuously listed on transportation and logistics sector in IDX throughout 2020–2024; (2) the firms must disclose sufficient information that are used for this research; (3) the firms must have consistently issued audited financial statements for the entire period; and (4) the firms must disclose the needed data to be used in the research

Table 1. Purposive Sampling Result

Description	No.
Transportation and logistics firms listed in IDX	37
Transportation and logistics firms not listed on the IDX consecutively during 2021-2024	(9)
Transportation and logistics firms not published the latest financial report	(1)
Transportation and logistics firms not disclosed no. of audit committee meetings held	(3)
Number of firms meeting that fulfill the criteria	24
Number of years	5
Number of observations	120

The regression equation model applied in this study is as follows:

$$AQ = \alpha + \beta_1 \text{ GENDER} + \beta_2 \text{ REP} + \beta_3 \text{ AC} + \beta_4 \text{ SIZE} + \beta_5 \text{ DER} + \beta_6 \text{ ROA} + \varepsilon$$

AQ indicates audit quality, GENDER indicates auditor gender, REP indicates audit reputation, AC indicates audit committee, SIZE indicated firm size, DER indicates leverage, ROA indicated profitability, α indicates the constant term, ε indicates error terms, and β_1 – β_6 indicate coefficient values.

This research uses STATA 17 to run a panel data regression and check how auditor gender, firm reputation, along with audit committee relate to audit quality. This research used ordinary least square (OLS) model by running hausman test and redundant fixed effect test. To check model’s overall fit, an F-test is used. While, adjusted R-squared shows how much variation it explains. In addition, each independent variable is verified using t-tests to determine the effect toward audit quality.

Research Variables and Operational Definition

Table 2. Purposive Sampling Result

Variable Names	Operational Definition	Measurement	Scale
Dependent Variable			
Audit Quality (AQ)	To evaluate audit quality, this research uses discretionary accruals calculated via the Modified Jones Model. According to Dechow et al. (1995), altering income through credit sales is simpler for management compared to managing cash	The steps to calculate the Modified Jones Model are presented as follows: - Total accruals (TAC) are calculated as net income in year t minus operating cash flows in year t $TAC = NI_{it} - NI_{it}$ - Next, total accruals (TA) are estimated using the Ordinary Least Squares (OLS) method as follows: $\frac{TA}{A_{it-1}} = \beta_1 \left(\frac{1}{A_{it-1}} \right) + \beta_2 \left(\frac{\Delta Rev_{it}}{A_{it-1}} \right) + \beta_3 \left(\frac{PPE_{it}}{A_{it-1}} \right) + \varepsilon$ - Using the regression coefficients obtained from the equation above, nondiscretionary accruals	Ratio

	flows. Hence, under this approach, lower level of discretionary accruals suggests tighter auditing standards that leads to better-quality audits.	(NDA) are determined using the following formula: $NDA_{it} = \beta_1 \left(\frac{1}{A_{it-1}} \right) + \beta_2 \left(\frac{\Delta Rev_{it} - \Delta Rec_{it}}{A_{it-1}} \right) + \beta_3 \left(\frac{PPE_{it}}{A_{it-1}} \right) + \varepsilon$ <p>- Finally, discretionary accruals (DA), which serve as a measure of earnings management, are calculated using the following formula:</p> $DA_{it} = \frac{TA}{A_{it-1}} - NDA_{it}$	
Independent Variables			
Auditor Gender (GENDER)	Auditor gender refers to the main audit partner's gender who is responsible for signing the opinion of the audit report (Serly & Delnecca, 2022).	1 : Auditor gender is a female 0 : Auditor gender is a male	Dummy
Audit Reputation (REP)	Audit reputation indicates how reputable and credible an audit firm is.	1 : If the financial report undergoes review by one of the top four auditing firms 0 : If the financial report undergoes review by none of the top four auditing firms	Dummy
Audit Committee (AC)	Audit committee strength depends on how frequent audit committee meeting held every year.	AC = No. of audit committee meeting held every year	Ratio
Control Variables			
Firm Size (SIZE)	Firm size refers to the scope of a business operates in managing its activities	SIZE = ln(Total Assets)	Nominal
Leverage (DER)	Leverage refers to a firm ability in handling debt ratios showing how parts relate to debt relative to assets or equity	DER = $\frac{\text{Debt}}{\text{Equity}}$	Ratio
Profitability (ROA)	Profitability is measured using Return on Assets (ROA), calculated as net income divided by firm's assets.	ROA = $\frac{\text{Net Income}}{\text{Asset}}$	Ratio

Table 3. Classical Assumption Test Result

Test	Result
Hausman Test	Prob > chi2 = 0.001
Redundant Fixed Effect Test	Prob > chi2 = 0.046

RESULTS

Table 4. Descriptive Statistics

Variable	Minimum	Maximum	Mean	Std. Deviation
AQ	-0.419	4.895	0.097	0.097
GENDER	0.000	1.000	0.075	0.264
REP	0.000	1.000	0.258	0.440
AC	1.000	23.000	5.892	4.070
SIZE	10.226	18.977	13.764	1.985
DER	-6.553	21.901	0.853	3.455
ROA	-0.580	0.599	0.024	0.150

Table 4 shows the descriptive of the variables used in the research. Audit quality (AQ) and leverage (DER) are winsorized at the 1% level to prevent the influence of outliers and enhance the analysis robustness. AQ averaging 0.097; values stretch from -0.419 to 4.895, pointing toward wide fluctuations in discretionary accruals indicating uneven audit performance among firms. Auditor gender (GENDER), the average stands at 0.075, which suggests roughly 7 out of every 100 audits are handled by female partners. Audit reputation (REP) records a mean of 0.258, meaning fewer than 25.8% of firms work with Big Four auditors. The audit committee (AC) hits an average of 5.892 indicating in average firm held five meetings in a year. As for firm size (SIZE), it varies widely across data points, showing average 13.764 which shows evidence of both smaller and larger firms included in the analysis. DER showing some figures fall below zero indicating diverse debt arrangements and companies operating with deficit equity due to accumulated losses which show financial distress that may lengthen the audit process. Although profitability (ROA) averages just 0.024, the spread is notable which shows typical returns are small, yet outcomes differ sharply from one firm to another.

Regression Results

Table 5. Regression Result

Variable	Coefficient	Probability
C	0.038	0.984
AG	0.153	0.689
REP	0.001	1.000
AC	0.175	0.001*
SIZE	-0.073	0.601
DER	0.001	0.997
ROA	1.213	0.032*
F-test		0.010*
Adjusted R2		0.1662

*Significance at 5%

The regression outcomes show the model's overall significance through an F-test p-value of 0.000, implying that independent variables together influence audit quality. An adjusted R² of 0.1662 reveals about 16.62% of changes in audit quality are linked to the model's inputs, other elements remain unaccounted for such as auditor experience or audit fee. On its own, audit committee (AC) correlates positively with measured audit quality at the 1% threshold; this means

higher meeting held connected to increased discretionary accruals, pointing toward weaker audits. In contrast, profitability (ROA) links positively and significantly to accrual levels, firms earning more display greater accounting flexibility. Firms with strong operating performance naturally generate higher working capital accruals due to increased sales, receivables, and inventory activities, which may inflate discretionary accrual measures. On the other side, auditor gender (AG), audit reputation (REP), company scale (SIZE), along with debt ratio (DER) show no clear impact on audit quality.

DISCUSSION

Auditor Gender and Audit Quality

The regression result shows auditor gender does not have significant effect statistically toward audit quality, showing that the presence of female audit partner is not correlated with the difference in discretionary accrual. This finding is not consistent with several studies resulting in higher quality presence in female auditor due to its conservatism and higher risk sensitivity (Hardies et al., 2021; Oradi et al., 2025). Both male and female auditor faced professional incentive, legal, and similar career to maintain audit quality which reduce the behavioral differences in audit assessment. Moreover, Indonesia audit environment emphasizes on team-based audits or hierarchical evaluation procedures, which limiting individual discretion and mitigating potential gender-based effects on audit outcomes. From practical considerations view, the result shows that regulator and audit firm need to focus on audit firm governance, quality control systems, and law enforcement mechanisms, while issuers may emphasize on audit firm process rather than the individual auditor characteristics when assessing audit quality.

Auditor Reputation and Audit Quality

Audit reputation does not have a significant effect on audit quality, suggesting that being audited by a Big Four firm does not necessarily lead to lower discretionary accruals in the sample similar with research from Helmiati & Hernawati (2025) and Putri & Aris (2025). One possible explanation is that Big Four auditors may not be dominant in the examined sector, as reflected by the relatively low mean value of REP (0.238), suggesting limited variation between Big Four and non-Big Four engagements. Audit quality may be influenced more strongly by individual auditor experience and judgment (Li et al., 2024) or the inclusion of professionally qualified experts on the audit committee (Sobhan et al., 2025), rather than audit firm reputation alone. In environments where regulatory enforcement is strong, reputable and less reputable audit firms alike face similar incentives to comply with auditing standards, limiting observable differences in discretionary accruals (Tchuigoua, 2026). From litigation risk perspective, enforcement and auditing standards are well aligned, both large and smaller audit firms face similar incentives to comply, reducing differences in audit outcomes. In this setting, audit quality depends more on factors like auditor experience, judgment (Li et al., 2024), and competent audit committees (Sobhan et al., 2025) than on firm brand. Practically, regulators should strengthen enforcement, audit firms should focus on partner-level expertise, and issuers should not rely solely on Big Four affiliation as a guarantee of higher quality

Audit Committee and Audit Quality

From the findings obtained in this analysis, it is evident that a positive, statistically significant relationship persists between audit committee and discretionary accruals. This means that a more frequent audit committee is associated with worse audit quality. This observation differs with other research findings that report a negative relationship between audit committee's effectiveness in preventing earnings management practices (Sobhan et al., 2025; Bawuah, 2024), but it does reinforce some other findings that audit committee's increased propensity for more frequent meetings may be a symptom of more audit committee shortcomings. From agency theory perspective, more audit committee meetings may be a response to prevailing financial reporting concerns or a bad situation to start with. For example, audit committees may engage more often when auditing is more difficult, or financial issues are more challenging. From a practical perspective, the results indicate that, issuers will benefit by focusing on audit committee oversight

on a heightened efficacy basis rather than quantity.

CONCLUSIONS

This study looks into the factors that affect audit quality in transportation and logistics firms listed on Indonesia Stock Exchange from 2020-2024 mainly on auditor gender, audit firm reputation, and audit committee. Findings show auditor gender and audit firm reputation do not have significant relationship with quality audit, indicating the presence of female audit partner and Big Four audit firm do not affect discretionary accrual for sample firm. These results imply that in Indonesian institutional settings, audit result less driven by the individual auditor or firm brands and more affected by standard auditing practices and legal enforcement. In contrast, audit committee has positive and significant relationship showing the more audit committee meeting held is more correlated with lower audit quality. It can be concluded that, audit quality is more related to differences in internal governance structures and factors related to audit engagements than it is to broader audit firm reputations.

The findings can also be useful to different stakeholders, namely, to audit regulators, which will benefit from how to improve their regulations by placing less emphasis on audit firm brand and reputation in favor of successful audit firm internal systems; to audit firms, which can benefit from placing more emphasis on their audit partner teams' credentials and internal quality control and as for issuers, who will benefit from considering audit quality in terms of successful audit firm internal systems and audit committee quality, not audit firm brand and reputation.

Although it makes valuable contributions, the study, however, comes with several limitations. These limitations are as follows: first, the study makes use of several discretionary accruals in measuring audit quality, but it can also embody accruals that firms engage in as a result of performance, but not as a result of opportunistic earnings management; second, using the number of meetings as an audit committee, since it fails to incorporate qualitative dimensions, including audit committee members' expertise, independence, and/or effectiveness in overseeing management; and third, there is potential endogeneity concern, as the selection of auditors and governance structures may be contingent upon various firm-specific attributes like risks, complexity, or financial circumstances, all of which are related to audit quality.

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