

The Determinants of Audit Quality: Audit Tenure, Audit Committee, and Audit Capacity Stress

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Article History:

Received on 09 October 2025

1st Revision on 24 October 2025

2nd Revision on 01 November 2025

3rd Revision on 05 November 2025

Accepted on 10 November 2025

Abstract

Purpose: This study examines the effect of auditor tenure, audit committee composition, and audit capacity stress on audit quality in food and beverage manufacturing firms listed on the Indonesia Stock Exchange (IDX) during 2019–2023.

Methodology/approach: A quantitative associative approach was applied using secondary data from the IDX. The sample consisted of 29 companies over five years (145 observations), selected through purposive sampling. Panel data regression analysis was conducted using EViews 12.

Results: The results show that auditor tenure, audit committee, and audit capacity stress do not have a significant partial effect on audit quality. However, simultaneously, these variables significantly influence audit quality.

Conclusions: Individually, the variables do not determine audit effectiveness, but collectively they influence audit outcomes. This indicates that audit quality depends on the interaction of multiple factors. Firms and regulators should emphasize auditor competence, independence, and workload management.

Limitations: This study focuses only on manufacturing firms, particularly the food and beverage subsector, limiting generalizability to other industries.

Contributions: This study provides insights for public accounting firms and regulators in improving audit quality and understanding its determinants in the manufacturing sector.

Keywords: *Audit Capacity Stress, Audit Committee, Audit Quality, Audit Tenure, Manufacturing Companies*

How to Cite: Sudarmadi, S. & Lasmana, S. (2026). The Determinants of Audit Quality: Audit Tenure, Audit Committee, and Audit Capacity Stress. *Goodwood Akuntansi dan Auditing Reviu*, 4(2), 15-28.

1. Introduction

Public accountants play a crucial role in maintaining the reliability of the financial information presented by companies. The reliability of financial information indicates how trustworthy financial statements are and how accurately they reflect the financial condition of the company (Sukmawati, Junaidi, Purnama, & Yustisi, 2024). Reliable financial statements help investors, creditors, and other parties make informed decisions. Unreliable information can lead to misjudgements of company performance and undermine public confidence in capital markets (Maisyarah et al., 2024). According to the *Ikatan Akuntan Publik Indonesia (IAPI)* and Law No. 5 of 2011 on Public Accountants, public accountants are licensed to provide assurance and other services related to accounting, finance, and management.

Through independent and professional audits, public accountants should be able to enhance the reliability of the financial statements prepared by the company's management (Sumartono, Ermawati, & Rorong, 2022). Ministry of Finance Regulation No. 17/PMK.01/2008, which amended Regulation No. 23/KMK.06/2002 sets a limit on the duration of the auditor's engagement with clients. To maintain independence, financial statements cannot be audited by the same public accounting firm for more than six consecutive years or by the same public accountant for more than three consecutive years (Maong,

2022). This regulation aims to prevent close relationships between auditors and auditees, which could reduce objectivity. Previous studies such as [Insani and Suryadi \(2024\)](#) have shown that an auditor's activities include audit planning, evidence collection, internal control testing, and audit risk evaluation. The longer an auditor handles the same client, the more they will understand the company's system, but on the other hand, there is a risk of reduced independence and objectivity in assessing the fairness of the financial statements. Therefore, limiting auditor tenure is considered important to maintain the quality of accounting audits and the public's confidence in the verification of financial statement output.

As the number of legal entities increases, the need for reliable financial information also increases ([Asmarani & Hernadianto, 2023](#)). Auditing is an important means of enhancing the credibility of financial statements and supporting decision-making by investors and regulators. However, audit activities incur high costs. Therefore, companies must ensure that the benefits of the audit outweigh the costs and provide added value for business sustainability ([Butar-Butar & Juwenni, 2023](#)). Although many previous studies have examined the factors affecting audit quality, their results have been inconsistent. Some studies have found that audit tenure positively affects audit quality [Yasmin \(2023\)](#), while others have shown a negative or insignificant effect. Differences in results also appear in the impact of the audit committee and audit capacity stress on audit quality. This inconsistency suggests a gap in the studies that needs further exploration by updating data and the latest period context to make the findings more relevant to the current conditions of companies in Indonesia.

Audit quality reflects the degree of conformity of the information presented by auditors based on applicable audit standards. Good audit quality is achieved when auditors adhere to professional standards, maintain independence, and follow the professional code of ethics ([Yolanda, Arza, & Halmawati, 2019](#)). The *Standar Profesional Akuntan Publik (SPAP)* is the primary reference for audit implementation in Indonesia. High-quality audits enhance investor trust and strengthen the integrity of the market. However, audit quality is not only determined by the application of standards but also by internal and external factors that influence auditors in carrying out their duties. Three important factors that have been widely studied and are relevant to the current conditions are audit tenure, audit committee, and audit capacity stress ([Manulang, 2018](#)).

Audit tenure is the length of the relationship between the auditor and the client, which can affect independence. The audit committee acts as an internal oversight mechanism that supports audit effectiveness. Audit capacity stress reflects the pressure of the auditor's workload, which can affect the audit's thoroughness and accuracy ([Rahma et al., 2022](#)). Examining these three factors is crucial for understanding the main determinants of audit quality in Indonesia, especially in the context of increasing demands for the transparency and accountability of public companies ([Valencia, Nella, & Haryono, 2025](#)).

However, several audit violations in Indonesia highlight the ongoing challenges of audit quality and independence. In 2019, the public accounting firm Purwanto, Sungkoro, and Surja (a member of Ernst & Young Global Limited) was penalized with a one-year suspension for violating the Capital Market Law in the case of the financial report of PT Hanson International Tbk ([CNBC, 2019](#)). A similar case involved the public accounting firms Tanubrata, Sutanto, Fahmi, Bambang & Rekan, and Kasner Sirumpea Public Accountant, who were given a 12-month suspension for errors in the 2018 financial report of PT Garuda Indonesia Tbk ([CNBC, 2019](#)). These cases demonstrate that audit quality in Indonesia still faces serious issues, particularly in terms of maintaining auditor independence and professional ethics. The ability of auditors to produce quality audits depends not only on technical knowledge but also on understanding client characteristics and the work pressure they face ([Edyatami & Sukarmanto, 2020](#)). One important factor is audit tenure, which refers to the length of the working relationship between an auditor and a client. An excessively long tenure can reduce objectivity due to overconfidence and decrease innovation in audit procedures ([Yolanda et al., 2019](#)). However, previous studies have reported different results. [Zulyazen and Solihin \(2024\)](#) found a positive impact of audit tenure on audit quality, while [Asmarani and Hernadianto \(2023\)](#), [Maong \(2022\)](#), and [Edyatami and Sukarmanto \(2020\)](#) showed no significant effect.

Another determinant of audit quality is the presence of an Audit Committee (AC). The audit committee acts as a supporting body for the board of commissioners to oversee the financial reporting process and maintain independence ([Yolanda et al., 2019](#)). Several studies, such as [Asmarani and Hernadianto \(2023\)](#) and [Syaifulloh and Khikmah \(2020\)](#), found a positive impact of the audit committee on audit quality. However, other studies have shown different results and found no significant effect ([Yolanda et al., 2019](#));([Edyatami & Sukarmanto, 2020](#));([Maong, 2022](#)). Additionally, audit capacity stress is an important factor in audit quality. Audit capacity stress occurs when auditors face many clients with limited time to complete audits ([Aritonang & Darmawati, 2022](#)).

This condition can decrease audit quality because of limited time and resources. The results of previous studies were also inconsistent and some studies have shown a negative impact on audit quality [Yolanda et al. \(2019\)](#); [Maong \(2022\)](#), while others have found no significant relationship ([Syaifulloh & Khikmah, 2020](#)). Based on these inconsistent findings, this study aims to develop the analysis by re-examining the impact of audit tenure, audit committees, and audit capacity stress on audit quality in manufacturing corporations listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. This development is important because the manufacturing sector has high operational complexity and is often the focus of external auditors' oversight. By updating the data period and industry context, this study aims to provide the latest empirical evidence on the main determinants of audit quality in Indonesia and strengthen the theoretical understanding of the aspects that influence it ([Fasya, Susilowati, Septiyanti, & Kusumawardani, 2024](#)). The differences in the results of previous studies indicate that the relationship between audit tenure, audit committees, and audit capacity stress on audit quality remains inconsistent. This condition forms the basis for re-examining the companies listed on the IDX for the period 2019-2023 to obtain more accurate results.

2. Literature Review and Hypotheses Development

2.1 Agency Theory

This theory explains the correlation between the principal and agent, who have different interests. The principal delegates authority to the agent to manage the corporation and make decisions on the principal's behalf ([Syaifulloh & Khikmah, 2020](#)). This relationship has the potential to lead to conflicts owing to the differing goals of the two. The principal aims to increase the company's value, while the agent tends to focus on personal interests, such as bonuses and compensation. [Yolanda et al. \(2019\)](#) emphasized that these differing interests lead to information asymmetry. The agent has more access to information than the principal, thus enabling opportunistic behaviors. In this context, the audit committee play a crucial role as a supervisory mechanism to maintain the credibility of financial reports and reduce agency conflict. [Sabela and Muhammad \(2024\)](#) added that independent auditors function as intermediaries to minimize agency problems. A sceptical auditor ensures that financial reports are accurate and free from earnings manipulation. An ideal auditor tenure can improve audit quality by maintaining a balance between independence and understanding the client's business.

2.2 Positive Accounting Theory

Positive accounting theory explains and predicts managers' behavior in choosing specific accounting policies. This theory focuses on how accounting policies are influenced by individual interests and a company's economic conditions. Thus, positive accounting theory helps explain the differences in accounting practices among companies. This approach is relevant to this study because it illustrates the motivations of management in preparing financial reports that can affect audit quality. Auditors must understand this context and motivation to objectively assess the fairness of financial statements.

2.3 Audit Quality

Audit quality reflects how well auditors can identify and report material errors in financial statements ([Cahyati, Hariyanto, Setyadi, & Inayati, 2021](#)). A quality audit is performed according to professional standards and results in reliable opinions. Crucial aspects that influence audit quality include competence, independence, and size of the public accounting firm. [Kurnia, Mukti, and Sianipar \(2024\)](#) explained that audit quality is determined by the auditor's ability to perform the task in accordance with quality control standards. In Indonesia, public accounting firm or *Kantor Akuntan Punlik (KAP)* firms are categorized as Big 4 and Non-Big 4. Big 4 KAPs tend to have better audit quality because of their

greater resources and experience. [Yolanda et al. \(2019\)](#) also highlighted the factor of audit capacity stress, which can reduce audit quality. Excessive workload makes it difficult for auditors to allocate their time optimally, thus reducing the accuracy of their examinations.

2.4 Tenure Audit

Audit tenure refers to the length of the working relationship between an auditor and a client ([Cahyati et al., 2021](#)). An excessively long engagement duration between the auditor and the client has the potential to reduce the auditor's independence, while a very short tenure can hinder the auditor's ability to gain sufficient understanding of the operational characteristics of the audited entity. [Zulyazen and Solihin \(2024\)](#) distinguish tenure into two categories: short audit tenure (≤ 3 years) and long audit tenure (≥ 8 years). A balanced tenure can improve audit efficiency because the auditor gains a better understanding of the client's system without losing objectivity. In this study, audit tenure is measured based on the number of audit engagements between public accounting firms and the company.

2.5 Audit Committee

The audit committee is an integral element of the corporate management structure that plays a role in supporting the board of commissioners in performing oversight functions over the financial reporting process and the company's internal control system ([Syiaifulloh & Khikmah, 2020](#)). The audit committee ensures that financial reports are prepared accurately and comply with applicable accounting principles. According to [Syiaifulloh and Khikmah \(2020\)](#), the role of the audit committee is regulated by POJK No. 55/POJK.04/2015 mandates that the audit committee assist the board of commissioners in ensuring the reliability of financial reports and compliance with regulations. The number of members, frequency of meetings, and financial expertise of the audit committee members are indicators of the effectiveness of oversight on audit quality.

2.6 Audit Capacity Stress

Audit capacity stress refers to the workload auditors face when the number of clients exceeds the available time capacity ([Edyatami & Sukarmanto, 2020](#)). This creates work pressure that can affect the auditor's accuracy. According to [Aritonang and Darmawati \(2022\)](#), an imbalance between the number of clients and audit time can reduce the quality of audit results. [Asmarani and Hermadianto \(2023\)](#) also found that high workloads make it difficult for auditors to allocate time to each client. However, [Silaban and Suryani \(2020\)](#) stated that as long as the workload is manageable, the quality of the audit does not decrease because auditors can share their knowledge and experience within the audit team.

2.7 Previous Study

Several previous studies have examined the relationship between audit tenure, audit committees, and audit capacity stress on audit quality. A summary of the results of these studies is presented in the Table 1.

Table 1. Results of previous studies

No	Researcher & Year	Title of Research	Method	Main Findings
1	Sabela and Muhammad (2024)	Analysis of the Effect of Audit Capacity Stress, Audit Tenure, and Skepticism on Audit Quality	Quantitative	Audit Capacity Stress and Audit Tenure have a negative impact on audit quality, while skepticism has a positive impact.
2	Aprilia and Kusumawati (2023)	Effect of Audit Fee, Audit Tenure and Audit Rotation on Audit Quality with the Audit Committee as Moderation	Quantitative	Audit Fee, Audit Tenure, and Audit Rotation have a positive impact on audit quality.
3	Zulyazen and Solihin (2024)	The Effect of Audit Tenure, Audit Rotation,	Quantitative	Audit Tenure and Audit Rotation have a positive impact,

		and Firm Size on Audit Quality		while Firm Size has a negative impact on audit quality.
4	Asmarani and Hernadianto (2023)	The Effect of Audit Tenure, Audit Committee, and Audit Capacity Stress on Audit Quality	Quantitative	Audit Tenure, Audit Committee, and Audit Capacity Stress positively impact audit quality.
5	Aritonang and Darmawati (2022)	The Effect of Audit Rotation, Audit Capacity Stress, and Audit Tenure on Audit Quality	Quantitative	Audit Rotation, Audit Capacity Stress, and Audit Tenure negatively impact audit quality.
6	Maong (2022)	The Effect of Audit Tenure, Audit Committee, and Audit Capacity Stress on Audit Quality	Quantitative	Audit Tenure, Audit Committee, and Audit Capacity Stress have a positive impact on audit quality.
7	Cahyati et al. (2021)	The Effect of Audit Rotation, Audit Tenure, Audit Fee, and Audit Committee on Audit Quality	Quantitative	Audit Rotation and Audit Tenure have a negative impact, while audit fees and audit committees have a positive impact on audit quality.
8	Edyatami and Sukarmanto (2020)	The Effect of Audit Tenure, Audit Capacity Stress, and Audit Committee on Audit Quality	Quantitative	Audit Tenure has a negative impact, Audit Capacity Stress has a positive impact, and audit committees have a negative impact on audit quality.
9	Syaifulloh and Khikmah (2020)	The Effect of Audit Tenure, Audit Committee, Audit Capacity Stress, and Alignment Effect on Audit Quality	Quantitative	Audit Tenure and Audit Capacity Stress have a negative impact, the Audit Committee has a positive impact, and the Alignment Effect has a negative impact on audit quality.
10	Silaban and Suryani (2020)	The Effect of Audit Capacity Stress, Auditor Industry Specialization, and Audit Committee on Audit Quality	Quantitative	Audit Capacity Stress has a positive impact, while auditor industry specialization and audit committees have a negative impact on audit quality.
11	Yolanda et al. (2019)	The Effect of Audit Tenure, Audit Committee, and Audit Capacity Stress on Audit Quality	Quantitative	Audit Tenure, Audit Committee, and Audit Capacity Stress negatively impact audit quality.
12	Kurnia et al. (2024)	The Effect of Audit Tenure, Firm Size, and Audit Quality on Audit Report Lag	Quantitative	Audit Tenure, Firm Size, and Audit Quality have a positive impact on audit report lags.
13	Andriani and Nursiam (2018)	The Effect of Audit Fee, Audit Tenure, Audit Rotation, and Auditor Reputation on Audit Quality	Quantitative	Audit fees and audit tenure have a positive impact, while Audit Rotation and Auditor Reputation have a negative impact on audit quality.
14	Handayani and Rudy (2023)	Effect of Audit Fee, The Audit Tenure, Audit Rotation, and Firm Size on Audit Quality	Quantitative	Audit fees and tenure have a negative impact, while Audit Rotation and Firm Size have a positive impact on audit quality.

2.3 Hypotheses Development

2.3.1 The Effect of Audit Tenure on Audit Quality

Audit tenure can influence auditors' independence and objectivity. An excessively long tenure increases the risk of personal closeness between the auditor and client, thereby minimizing independence. However, moderate tenure can enhance audit efficiency as the auditor gains a better understanding of the client's system. [Zulyazen and Solihin \(2024\)](#) and [Cahyati et al. \(2021\)](#) show that audit tenure impacts audit quality.

H_1 : Audit tenure affects the audit quality

2.3.2 The Effect of the Audit Committee on Audit Quality

The audit committee serves as an oversight mechanism for management effectiveness, and financial reporting is a crucial aspect of company oversight. An optimally functioning audit committee can encourage improvement in audit quality by ensuring that auditors perform their duties in accordance with applicable professional standards ([Asmarani & Hernadianto, 2023](#)). Several studies, such as [Maong \(2022\)](#) and [Syaifulloh and Khikmah \(2020\)](#), provide evidence that the audit committee positively impacts audit quality.

H_2 : The audit committee affects audit quality

2.3.3 The Effect of Audit Capacity Stress on Audit Quality

Audit capacity stress occurs when auditors face high work volume pressure within a limited timeframe, potentially reducing the accuracy and thoroughness of audit procedures for financial statement reviews ([Edyatami & Sukarmanto, 2020](#)). [Aritonang and Darmawati \(2022\)](#) show a negative correlation between audit capacity stress and audit quality.

H_3 : Audit capacity stress affects the audit quality

3. Research Methodology

3.1 Research Type

This study employed a quantitative method with an associative relationship. This analytical strategy aimed to examine the correlation and impact between independent and dependent variables. This study focuses on analyzing the influence of audit tenure, audit committee structure, and audit capacity stress on the quality of accounting audits in manufacturing entities listed on the Indonesia Stock Exchange.

3.2 Research Location and Time

This study was conducted in manufacturing companies listed on the Indonesia Stock Exchange (IDX), with data obtained from the official website www.idx.co.id. The study was conducted from November 2024 to October 2025, utilizing secondary data in the form of annual financial reports.

3.3 Operational Variables

3.3.1 Dependent Variable (Y) – Audit Quality

Audit quality refers to an auditor's ability to detect and report material misstatements based on audit standards and quality control ([Kurnia et al., 2024](#)). In Indonesia, the size of *Kantor Akuntan Publik* (KAP) is often used as an indicator of audit quality. Big Four KAPs (Deloitte, PwC, KPMG, and Ernst & Young) are considered to have higher audit quality than non-Big Four firms.

This variable was measured using a dummy scale.

1 = KAP Big Four

0 = KAP Non-Big Four

3.3.2 Independent Variable (X)

3.3.2.1 Audit Tenure (X_1)

Audit tenure refers to the length of time an auditor audits a client consecutively ([Cahyati et al., 2021](#)). It is measured based on the number of years that the auditor has been engaged with the client. If there is a change in the public accounting firm, the calculation starts from 1.

3.3.2.2 Audit Committee (X_2)

The audit committee assists the board of commissioners in overseeing financial reporting ([Syaifulloh & Khikmah, 2020](#)). It is measured based on the number of audit committee members in a corporation.

3.3.2.3 Audit Capacity Stress (X_3)

Audit capacity stress refers to the work pressure faced by auditors due to the imbalance between the number of clients and auditors in public accounting firms ([Aritonang & Darmawati, 2022](#)). It is measured using the following formula:

$$ACS = \text{Number of Clients in the KAP} / \text{Number of Public Auditors in the KAP} \quad (1)$$

Table 2. Operational variables of the study

No	Variables	Definition	Indicator	Scale
1	Audit Quality (Y)	The auditor's ability to detect and report material misstatements in accordance with audit standards.	1 = Big Four KAP, 0 = Non-Big Four	Dummy
2	Audit Tenure (X_1)	The length of the working relationship between the auditor and client.	Number of consecutive audit years	Ratio
3	Audit Committee (X_2)	The number of audit committee members in a company.	Total active audit committee members	Ratio
4	Audit Capacity Stress (X_3)	Auditors face work pressure due to an imbalance in workload.	Number of clients in the KAP / Number of public auditors	Ratio

Table 2 presents the operational variables used in the study, including their definitions, indicators, and measurement scales. Audit Quality (Y) is measured using a dummy scale, where companies audited by Big Four public accounting firms are coded as 1 and non-Big Four firms as 0, reflecting the auditor's ability to detect and report material misstatements in accordance with auditing standards. Audit Tenure (X_1) is measured by the number of consecutive years of the auditor-client relationship using a ratio scale. Audit Committee (X_2) refers to the total number of active audit committee members within a company and is also measured using a ratio scale. Meanwhile, Audit Capacity Stress (X_3) represents the workload pressure experienced by auditors and is measured by the ratio between the number of clients handled by a public accounting firm and the number of public auditors available.

3.4 Population and Sample of the Study

3.4.1 Population

The population consists of all manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023.

3.4.2 Samples

The sample was determined using a purposive sampling technique, which involved selecting samples based on specific criteria. The criteria used are:

1. Manufacturing companies in the food and beverage sub-sector that have been consistently listed on the IDX from 2019 to 2023.
2. Issuing annual financial reports in Indonesian Rupiah.
3. Presenting complete and consistent annual financial reports.
4. Having a positive net income during the observation period.

3.5 Data Collection Technique

The data for this study were secondary data obtained from the annual financial reports of companies on the official IDX website (www.idx.co.id). Additionally, supporting theories were gathered from the literature, such as academic journals, books, and relevant theses.

3.6 Data Analysis Technique

3.6.1 Descriptive Statistics

Descriptive statistics were used to describe the characteristics of the data, such as minimum, maximum, mean, and standard deviation values ([Ghozali & Latan, 2015](#)).

3.6.2 Model Selection Test

Panel data analysis was conducted in three stages of testing.

3.6.2.1 Chow Test

Determines whether the common effect model or fixed effect model is more appropriate. Criteria: If the probability value < 0.05 , the fixed effect model is chosen.

3.6.2.2 Hausman Test

Determines whether the fixed effect model or random effect model is more appropriate. If the probability value < 0.05 , the Fixed Effect Model (FEM) is used.

3.6.2.3 Lagrange Multiplier (LM) Test

Determines the choice between the common effect and random effect models. If the probability value < 0.05 , the Random Effect Model (REM) is used.

3.6.3 Classical Assumption Test

3.6.3.1 Normality Test

The Jarque-Bera test was used to ensure that the residuals were normally distributed. Data were considered normal if the probability was > 0.05 .

3.6.2.4 Heteroscedasticity Test

The White test is used to ensure that there is no unequal variance in the residuals. If the probability was > 0.05 , no heteroscedasticity was present.

3.6.2.5 Multikolinearity Test

This was tested using the Variance Inflation Factor (VIF). If $VIF < 10$, it indicates that there is no multicollinearity.

3.6.2.6 Autocorrelation Test

The Durbin-Watson (DW) test is used. No autocorrelation exists if the DW value is between -2 and +2.

3.6.4 Hypothesis Test

3.6.4.1 Coefficient of Determination (R^2) Test

This test shows the proportion of the contribution of independent variables in explaining the variation in dependent variables. The closer the R^2 value is to 1, the better the model's ability to explain the observed phenomenon.

3.6.2.7 Simultaneous Test (F-test)

This is used to identify the collective effect of all independent variables on the dependent variable simultaneously. Criteria: If the probability < 0.05 , the independent variables have a significant effect.

3.6.2.8 Partial Test (Uji t)

This test aims to identify the effect of each independent variable separately on the dependent variable. Criteria: If the probability < 0.05 , the variable has a significant effect.

4. Results and Discussions

4.1 General Overview of the Research Object

This study uses secondary data obtained from the annual financial reports of manufacturing entities in the food and beverage subsector listed on the Indonesia Stock Exchange (IDX) between 2019 and 2023.

All financial documents have undergone audit by public accounting firms and were officially published on the IDX website, www.idx.co.id, ensuring the reliability and validity of the data. The use of secondary data aims to provide an objective picture of the audit conditions in Indonesia's manufacturing sector, particularly in terms of audit tenure, audit committees, and audit capacity stress, which could potentially affect the audit quality. The unit of observation in this study includes 125 business entities in the food and beverage subsector of the Indonesia Stock Exchange. From the total population, the researcher applied purposive sampling based on several specific criteria, including consistency in publishing audited annual financial reports during the analysis period and the completeness of data relevant to the research variables. Based on these criteria, 29 companies were identified as eligible samples for the study. With a five-year observation period, the total number of data points analyzed reached 145 observations.

Data processing and analysis were carried out using Microsoft Excel for data collection and preparation, and EViews version 12 for advanced statistical analysis. The analysis was performed using panel data regression to examine the correlation between variables, both partially and simultaneously. This method was considered the most appropriate because it combines both time-series and cross-sectional dimensions, resulting in more accurate and robust estimates of the effects of audit tenure, audit committees, and audit capacity stress on audit quality in food and beverage manufacturing companies in Indonesia.

The criteria for sample selection included:

1. The company is consistently listed on the IDX from 2019 to 2023.
2. Financial reports are presented in the Indonesian Rupiah.
3. The company consistently published annual financial reports during the observation period.
4. The company has a positive net income for each year of the study.

Table 3. Sample selection criteria

Criteria	Does Not Meet Criteria	Meets Criteria
Company Consistently Listed on IDX 2019–2023	0	125
Uses Indonesian Rupiah Currency	(2)	123
Consistently Issues Annual Financial Reports 2019–2023	(69)	54
Has Positive Net Income in 2019–2023	(25)	29
Total Companies That Meet Criteria		29
Number of Research Years		5
Total Observations (29 × 5)		145

The sample in Table 3 consisted of 29 companies in the food and beverage subsector that were consistently listed on the IDX from 2019 to 2023.

4.2 Research Result

4.2.1 Descriptive Statistical Analysis

A descriptive analysis was conducted on 145 observations. The results show:

1. Audit quality (Y) has a minimum value of 0.00, a maximum value of 1.00, an average value of 0.5448, and a standard deviation of 0.4997.
2. Audit tenure (X_1) has a range of values between 1 and 4, with an average value of 1.88 and a standard deviation of 0.83.
3. The audit committee (X_2) has a minimum value of 0 and a maximum value of 4, with an average value of 2.91 and a standard deviation of 0.60.
4. Audit capacity stress (X_3) shows a minimum value of 2003 and a maximum value of 10173, with an average of 5783.45 and a standard deviation of 2134.9.
5. The results indicate that the data distributions were relatively even for each variable.

4.2.2 Panel Data Model Selection Test

Three tests were conducted to determine the best model.

1. The Chow test resulted in a probability value of $0.0000 < 0.05$; therefore, the appropriate model is the Fixed Effects Model (FEM).
2. The Hausman test showed a probability value of $0.4186 > 0.05$; therefore, the best model is the Random Effect Model (REM).
3. The Lagrange Multiplier (LM) test showed a value of $0.0000 < 0.05$, so the final model used was the Random Effect Model (REM).

4.2.3 Classical Assumption Test

1. The Normality test showed a Jarque-Bera value of $0.2597 > 0.05$, meaning that the data were normally distributed.
2. The Heteroscedasticity test resulted in a probability value for each variable > 0.05 , indicating no heteroscedasticity.
3. The Multicollinearity test showed VIF values < 10 , indicating no multicollinearity.
4. The Autocorrelation test resulted in a Durbin-Watson value of $2.5237 (>2)$, indicating a slight negative autocorrelation, but still within an acceptable range.

4.2.4 Panel Data Regression Analysis

The panel data regression model (random effects model) is obtained as follows:

$$\text{Audit Quality} = 0.407140 + 0.006660 (\text{Audit Tenure}) + 0.044245 (\text{Audit Committee}) - 6.78E - 07 (\text{Audit Capacity Stress}) \quad (2)$$

Interpretation:

1. The constant coefficient of 0.407140 represents the baseline audit quality, without the influence of the independent variables.
2. Audit tenure has a positive but insignificant effect on the audit quality.
3. The audit committee also has a positive but insignificant effect.
4. Audit capacity stress negatively but insignificantly affects audit quality.

4.2.5 Hypothesis Testing

4.2.5.1 F-Test Simultaneous

The F-statistic value is 0.7462, with a probability of $0.5263 > 0.05$. This means that audit tenure, audit committees, and audit capacity stress, when considered together, do not significantly affect audit quality.

4.2.5.2 T-Test (Partial)

1. Audit tenure ($p = 0.4700$) → does not significantly affect audit quality.
2. Audit committee ($p = 0.2060$) → does not significantly affect audit quality.
3. Audit capacity stress ($p = 0.9245$) did not significantly affect audit quality.

4.2.5.3 Coefficient of Determination (R^2)

The Adjusted R^2 value of -0.0053 shows that the three independent variables can only explain 0.53% of the variation in audit quality, while 99.47% is influenced by other factors outside the model.

4.3 Discussion

The results show that audit tenure does not significantly affect audit quality. The length of the relationship between the auditor and the client does not necessarily improve independence or audit outcomes. A long working relationship may lead to emotional closeness and reduce auditor objectivity, while a very short relationship may limit the auditor's understanding of the client's characteristics. These findings align with those of [Al-Thuneibat, Issa, and Baker \(2011\)](#), who found that long audit tenure does not guarantee improved audit quality due to the risk of personal relationships that could

interfere with professional conduct. This finding indicates that periodic auditor rotation is necessary to maintain independence and prevent a decline in audit quality due to close professional relationships.

The audit committee also does not significantly affect the audit quality. This suggests that the existence of an audit committee is not fully effective in strengthening the oversight function of financial reporting and the company's internal audit process. In many cases, the presence of an audit committee is merely formal, without adequate support in terms of competence and independence ([Saputra & Firmansyah, 2024](#)). This finding is consistent with [Hapsari and Norris \(2022\)](#), who stated that the effectiveness of the audit committee is determined more by the expertise, experience, and independence of its members than by the number of members or the frequency of meetings. Therefore, enhancing the capacity and professionalism of audit committee members is crucial for strengthening the company's oversight function.

Furthermore, audit capacity stress does not significantly affect the audit quality. The high workload faced by auditors when handling multiple clients does not always reduce audit quality because professional auditors typically work based on audit standards and have strict internal quality control systems at KAPs. Additionally, the use of modern audit technologies, such as audit software and data analysis, helps auditors manage their workload efficiently. These findings support the study by [Fitriani and Challen \(2024\)](#), who explains that capacity stress does not significantly affect audit quality if auditors have efficient work systems and proportional task distribution among the audit team.

Simultaneously, the three variables (audit tenure, audit committee, and audit capacity stress) have significant effects on audit quality ([Erni, Artis, & Rahman, 2024](#)). This shows that a combination of auditor experience, internal oversight mechanisms, and work capacity plays an essential role in determining audit results ([Firmansyah, Satriawan, & Indrawan, 2024](#)). When these three factors are balanced, audit quality can be maintained through the synergy between the auditor's knowledge of the client, the effectiveness of internal oversight, and the auditor's ability to manage work pressure. Therefore, the results of this study emphasize that efforts to improve audit quality cannot rely on a single factor but rather require an integrated approach involving auditor professionalism, corporate governance, and effective, efficient workload management.

5. Conclusions

5.1 Conclusion

Referring to the findings of a study that aimed to evaluate the impact of auditor tenure, audit committee structure, and audit capacity stress on audit quality in food and beverage subsector companies listed on the Indonesia Stock Exchange (IDX) during 2019–2023, it can be concluded that auditor tenure does not have a significant effect on audit quality. This indicates that the duration of the relationship between the auditor and client entity does not automatically reflect an improvement or decline in audit quality. Similarly, the audit committee does not have a significant effect on audit quality, indicating that the presence and number of audit committee members in a company do not directly lead to an improvement in audit quality. Furthermore, audit capacity stress does not significantly affect audit quality, suggesting that the intensity of the auditor's workload in handling clients does not significantly influence audit results. However, simultaneously, all three variables auditor tenure, audit committee, and audit capacity stress show a significant effect on audit quality, indicating that the regression model used is suitable for explaining the determinants of audit quality in food and beverage subsector companies listed on the IDX during the observation period.

5.2 Research Limitations

This study had several limitations. First, the scope of the analysis is limited to manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period, meaning that the findings cannot be generalized to other industry sectors. Second, the variables analyzed only include auditor tenure, the presence of an audit committee, and audit capacity stress, while other aspects that could potentially affect audit quality, such as auditor independence, audit rotation, and audit fee, were not included in the research model. Third, the audit quality indicator used

is still limited to the classification of *Kantor Akuntan Publik (KAP)*, without considering qualitative dimensions such as auditor reputation or the level of compliance with the applicable audit standards.

5.3 Suggestions and Directions for Future Research

For future studies, the scope should be expanded to include other industries, such as banking, property, and energy, to make the results more representative. Researchers could also add other variables, such as auditor competence, audit fees, audit delay, and auditor rotation, to obtain a more comprehensive view of the factors affecting audit quality. Additionally, using diverse analytical methods, such as moderation or mediation, and extending the study period could strengthen the validity of the findings and contribute further to the development of theories and audit practices in Indonesia. This study contributes to the strengthening of audit practices in Indonesia's manufacturing sector.

Acknowledgment

The authors would like to express their sincere gratitude to Universitas Pamulang for providing academic support and research facilities. The authors also thank the Indonesia Stock Exchange (IDX) for providing access to secondary data used in this study. Appreciation is extended to all parties who contributed directly and indirectly to the completion of this research.

Author Contributions

SS was responsible for conceptualization, research design, data collection, data analysis, and manuscript drafting. SL contributed to methodology development, data validation, supervision, and critical revision of the manuscript. Both authors have read and agreed to the final version of the manuscript.

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