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Audit Tenure, Audit Committee, Audit Fee, Audit Delay: Effect on Audit Quality

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Abstract

Purpose: This study aims to examine the simultaneous effect of audit tenure, audit committee, audit fee, and audit delay on audit quality in manufacturing companies within the basic materials sector listed on the Indonesia Stock Exchange (IDX) for the period 2020–2023.

Methodology/approach: The research uses a quantitative approach with secondary data obtained from annual reports of basic materials sector companies listed on the IDX for the years 2020–2023. Sampling was conducted using purposive sampling, and analysis was performed using logistic regression through IBM SPSS 26 software.

Results/findings: The results indicate that audit tenure, audit committee, audit fee, and audit delay simultaneously affect audit quality. The Nagelkerke R Square value of 0.590 shows that these variables explain 59% of the variation in audit quality. The model also has an overall prediction accuracy of 88%.

Conclusions: The research concludes that audit tenure, audit committee, audit fee, and audit delay simultaneously have a significant effect on audit quality in basic materials manufacturing companies listed on the IDX for the 2020–2023 period.

Limitations: This study is limited to companies in the basic materials sector listed on the IDX during 2020–2023, which may restrict the generalizability of the findings to other sectors.

Contribution: The findings provide insights for companies, auditors, and regulators on the importance of monitoring mechanisms such as audit tenure, audit committee, audit fees, and audit delay in ensuring audit quality, particularly in the basic materials sector.

Keywords: *Audit Committee, Audit Delay, Audit Fee, Audit Quality, Audit Tenure.*

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1. Introduction

Audit plays a crucial role in maintaining the credibility of financial reporting by providing assurance that financial statements are free from material misstatements and reducing information asymmetry between management and users, as emphasized by Tuanakotta (2015, as cited in Rizkia & Barus, 2022). A reliable and high-standard audit enhances stakeholder and investor confidence in the credibility of financial reports, which in turn can strengthen the company's public image and increase its appeal to potential investors (Bako, 2024). Audit quality reflects the auditor's competence in identifying and reporting irregularities in the client's financial reporting system in accordance with relevant auditing standards (Herdian & Sudaryono, 2023).

Recent cases in Indonesia highlight serious concerns about audit quality. For instance, PT Delta Jakarta Tbk, despite being audited by an independent auditor, was later found by the Financial Services Authority to have manipulated its financial reports through revenue inflation and misstated expenses

(kompasiana.com, 2024). Similarly, PT Timah Tbk had to restate its 2018 net profit from IDR 531.35 billion to IDR 132.29 billion, even after receiving an unqualified audit opinion. These incidents raise questions about auditor independence, objectivity, and the adequacy of applied audit procedures.

Various studies have explored key factors affecting audit quality, such as audit tenure, audit committee effectiveness, audit fees, and audit delay (Herwidyawati et al., 2022). Long audit tenure may threaten independence (Sanjaya & Anggraeni, 2023), while effective audit committees improve oversight (Wijaya & Sugara, 2023). Additionally, audit fees may influence audit effort and diligence (Solin et al., 2025), and extended audit delay may diminish the relevance of financial statements (Pamungkas et al., 2022).

However, prior research often examines these variables in isolation or only within specific industries. Very few studies investigate the combined effects of all four factors, particularly in the basic materials sector, which has exhibited audit irregularities—as seen in the PT Timah case. Furthermore, audit fee as an influencing factor is still underexplored despite its theoretical relevance.

To address these gaps, this study investigates the simultaneous impact of audit tenure, audit committee, audit fees, and audit delay on audit quality in manufacturing companies listed on the Indonesia Stock Exchange from 2020 to 2023. The focus on the basic materials sector, combined with the inclusion of audit fee as a distinct variable, represents a key contribution and provides fresh insights into the determinants of audit quality in Indonesia.

2. Literature Review and Development Hypothesis

2.1 Agency Theory

Agency theory was first introduced by Jensen and Meckling in 1976. According to Jensen, an agency relationship arises when one or more owners of a company (principals) hire another party (agent) to provide services and delegate decision-making authority. The core of the agency relationship lies in the separation between the ownership function held by investors and the control function carried out by management (Purba, 2023). Information asymmetry can be exploited by managers to take actions that make their performance appear better, even if such actions may harm other parties in the future. Therefore, the audit committee plays an important role in managing and overseeing management performance, as well as maintaining the credibility of financial reporting. Conflicts of interest create a need for assurance that the financial statements prepared by management are free from fraud and comply with applicable standards. Public accountants serve as a limiting party to agents in the company's financial reporting (Yolanda et al., 2019).

2.2 Audit Quality

Audit quality refers to the extent to which auditing procedures follow generally accepted standards, supported by internal quality control systems consistently implemented by public accounting firms (Ramadhan & Mudzakar, 2022). Audit quality reflects the auditor's competence in identifying and reporting irregularities in the client's financial reporting system in accordance with relevant auditing standards (Herdian & Sudaryono, 2023). The outcome of audit quality plays a vital role in enhancing the credibility of financial statements, thereby reducing the risk of unreliable information for financial statement users, particularly investors. Thus, audit quality is essential in maintaining trust in the integrity of financial reporting (Riswandi, 2023). According to (Cahyadi, 2022) study, which employs a dummy variable, companies utilizing Big Four Public Accounting Firm (PAF) services are assigned a score of 1, while those choosing Non-Big Four PAFs receive a score of 0.

2.3 Audit Tenure

Audit tenure refers to the period of engagement between a Public Accounting Firm (PAF) and its client. Audit tenure can be viewed from two perspectives: partner tenure and Public Accounting Firm (PAF) tenure. Partner tenure refers to the length of the engagement agreement between the individual auditor and the client, whereas PAF tenure refers to the duration of the engagement agreement between the public accounting firm and the client (Sanjaya & Anggraeni, 2023). According to (Agustianto et al.,

2022), Audit tenure is measured by counting the number of years of engagement of the auditor from the same KAP to the auditee, the first year of engagement begins with number 1 and is added by one for subsequent years.

According to (Cahyadi, 2022), audit tenure refers to the length of the engagement between the auditor and the client. The longer the engagement lasts, the greater the potential for a decline in audit quality, as the auditor's independence and objectivity may be compromised. If an auditor works with the same client for an extended period, there is a risk of closeness that may influence judgment and the resulting audit opinion. Research conducted by (Saputra, 2023) states that audit tenure has an influence on audit quality. Based on the preceding explanation, the first hypothesis of this study is formulated as follows:
H_1: Audit tenure effects audit quality.

2.4 Audit Committee

The audit committee is composed of chosen individuals from the board of directors who assist in ensuring that the auditor operates independently from the management. This group typically consists of 3 to 7 board members who do not belong to the company's management team, and there is often at least one individual with expertise in finance (Arens et al., 2017). Research (Nursyamsyiyah et al., 2024) evaluated audit committee effectiveness by considering the number of members within an organization. They found that a higher number of audit committee members leads to enhanced efficiency in corporate oversight. According to (Pamungkas et al., 2022), companies with a larger number of audit committee members tend to be more effective in overseeing the financial reporting process conducted by management, which encourages the audit committee to consider engaging high-audit quality services from Public Accounting Firms (PAFs). Research conducted by (Wijaya & Sugara, 2023) states that the audit committee has an influence on audit quality. Based on the foregoing explanation, the second hypothesis of this study is:
H_2: Audit committee effects audit quality.

2.5 Audit Fee

Damayanti & Aufa (2022) define the audit fee as the financial cost charged by accountants for auditing a business's financial statements. They observe that this fee is typically pre-negotiated between the auditor and the auditee, with its amount influenced by elements such as the audit's scope, the specific services provided, and the total staff required to finalize the audit. In the study conducted by (Ginanjar et al., 2024), the audit fee variable was measured using the natural logarithm (Ln) to normalize the data. Audit fee information was sourced from the company's annual reports, allowing for a more accurate reflection of audit cost in relation to audit quality. According to (Hartaty & Dianawati, 2024), a higher audit fee can result in better audit quality, as the fee supports more extensive audit operations across both developed and developing countries. This supports the premise that adequate fees enable auditors to conduct thorough procedures, ultimately enhancing the credibility of financial statements. Research conducted by (Solin et al., 2025) states that the audit fee has an influence on audit quality. Given the above explanation, the third hypothesis of this study is:
H_3: Audit fee effects audit quality.

2.6 Audit Delay

Audit Delay The concept of audit delay denotes the entire period required to finalize an audit, calculated from the fiscal year's conclusion until the audit report's release (Karnawati & Handayani, 2022). This postponement can influence the quality of audit results. The duration of audit completion is determined from the fiscal year-end to the formal publication of the audit report. Significant setbacks in the audit process may adversely affect an organization by extending the financial statement revision timeline, thus lengthening the overall audit period. Furthermore, such protracted delays could imply a lack of auditor proficiency or experience in managing audit complexities (Cahyadi, 2022). According to (Darmawan & Ardini, 2021), audit delay is calculated based on the time difference between the company's fiscal year-end and the date of the auditor's report issuance. The longer the audit process takes, the more it may affect the relevance of the company's financial statements. Additionally, delays

in audit completion can be an indication of declining audit quality, as they may reflect potential obstacles in the timely collection and evaluation of audit evidence.

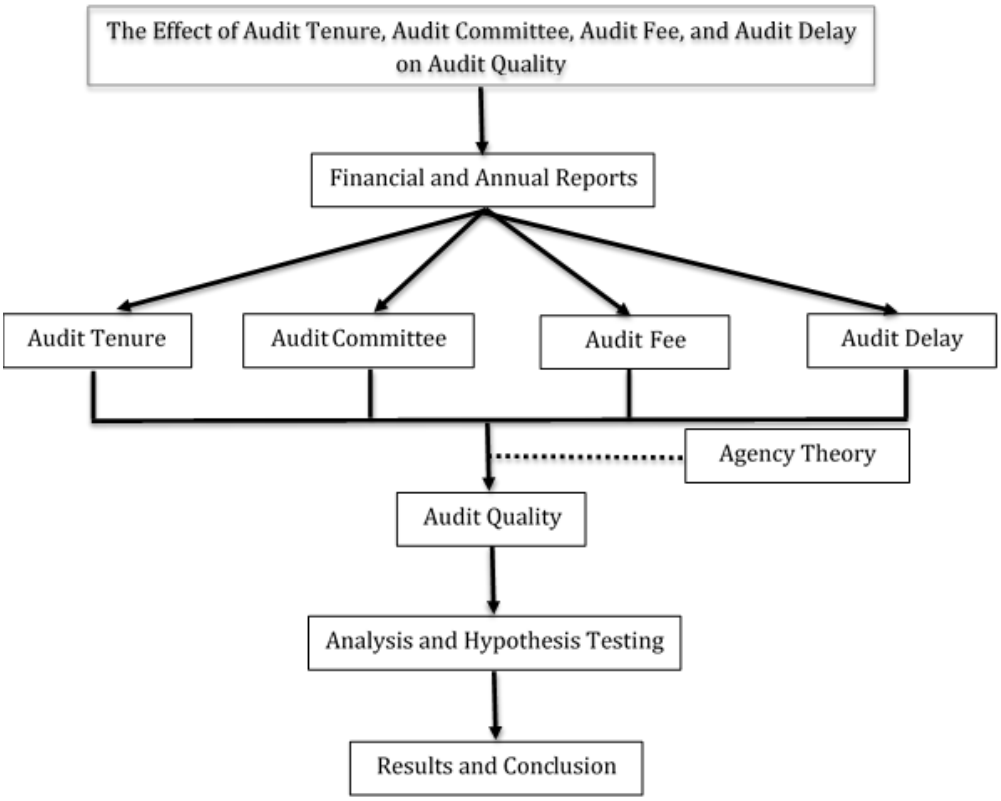
Audit delay is also strongly associated with the timeliness of financial reporting. When financial statements are not published promptly, their informational value decreases, leading to information asymmetry between management (as agents) and stakeholders (as principals). Timeliness is a key factor in minimizing such asymmetry and in preventing the spread of speculation about a company's financial condition and performance (Ramdani & Prayitno, 2023). Research conducted by (Tasya & Kuntadi, 2024) states that audit delay has an influence on audit quality. Grounded in the above explanation, the fourth hypothesis of this study is formulated:
H_4: Audit delay effects audit quality.

2.7 Previous Research

Previous studies have shown mixed results regarding the determinants of audit quality:

1. (Wijaya & Sugara, 2023) shows that audit fees, audit delays, and audit committees simultaneously influence audit quality.
2. Research by (Yasmin, 2024) shows that audit tenure, audit delay, audit fees, KAP reputation, and auditor switching are simultaneous influential to audit quality.
3. Research by (Nope & Sudarmadi, 2024) shows that company size, audit tenure, audit fee, and audit delay simultaneous no influential to audit quality.

Grounded in the preceding discussion about the joint influence of auditor-client relationships and audit characteristics on audit quality, the fifth hypothesis of this study is formulated as follows:
H_5: Audit tenure, audit committee, audit fee, and audit delay simultaneously affect audit quality.
The following is a conceptual diagram of this research:



Picture 1. Conceptual Diagram

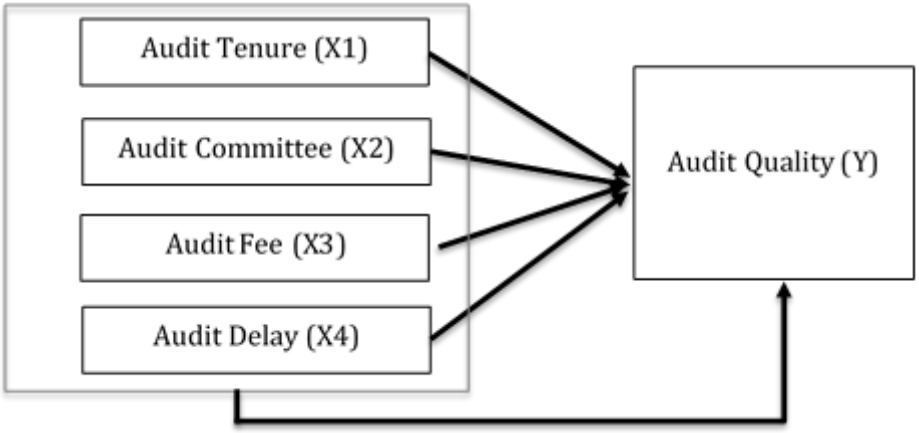
3. Research Methodology

This study focuses on companies operating in the basic materials sector listed on the Indonesia Stock Exchange (IDX) from 2020 to 2023. The basic materials sector was chosen due to notable cases of financial misstatements and audit irregularities, such as the case of PT Timah Tbk, which highlight potential weaknesses in audit quality and internal control. This sector is also underrepresented in previous audit quality research, providing a unique context for analysis. The sample was determined using a purposive sampling method, based on the following criteria:

1) Basic materials sector companies that were listed on the IDX throughout the 2020-2023 period.
2) Companies within the basic materials sector that maintained their listing on the Indonesia Stock Exchange continuously from 2020-2023.
3) Companies that have complete information about audit period, audit committee, audit fees, and audit delays in their annual reports for the period 2020-2023.

The observation period (2020–2023) was selected to capture post-pandemic financial dynamics and assess whether economic disruptions influenced audit quality. The four independent variables—audit tenure, audit committee, audit fees, and audit delay—were selected based on their theoretical and empirical relevance, as supported by prior studies (Herwidyawati et al., 2022). These factors represent key dimensions of auditor independence, governance oversight, economic incentives, and timeliness, all of which may significantly affect audit quality. This study applies a quantitative research approach using secondary data, which were obtained from the annual reports and audited financial statements of sample companies, accessed through the official IDX website (www.idx.co.id) and the respective corporate websites. Data collection was conducted in March–April 2025.

The research model utilized in this study is presented as follows:



Picture 2. Research Model

3.1 Operational Definition of Variables

3.1.1 Audit Quality

Audit Quality (Y) = 1 for Big Four KAP and 0 for Non-Big Four KAP

3.1.2 Audit tenure

Audit tenure (X1) = 1 for the first year, add 1 if the auditor is the same the following year.

3.1.3 Audit Committee

$$\text{Audit Committee (X2)} = \sum \text{Audit Committee Members}$$

3.1.4 Audit Fee

$$\text{Audit Fee (X3)} = \text{Ln (Audit Fee)}$$

3.1.5 Audit Delay

Audit Delay (X4) = Audit Opinion Date – Year Date Book

3.2 Design Analysis and Testing Hypothesis

3.2.1 Descriptive Statistics Analysis

As per (Sugiono, 2022), descriptive statistics refers to a statistical method used to examine data by outlining or presenting the collected information in its original form, without trying to infer or generalize beyond what the data shows.

3.2.2 Test of Model Eligibility

1) Test of Overall Model Fit

Hypothesis to assess model fit:

Ho : The hypothesized model fits the data

Ha : Hypothesized model does not fit the data

This theory suggests that we will accept the null hypothesis when the model aligns well with the data. The likelihood statistic is employed to assess how well the model fits. In this context, likelihood (L) refers to the chance that the suggested model accurately reflects the input data (Ghozali, 2021).

2) Goodness of Fit Test

Model suitability is assessed using the Hosmer-Lemeshow test. This test employs the chi-square statistic to determine the congruence between the logistic regression model and the dataset. A significance value exceeding 0.05 indicates that the model adequately represents the data.

3) Determination Coefficient (Nagelkerke R Square)

Nagelkerke R-squared is a modified version of Cox and Snell R-squared, specifically designed to expand the upper limit of the R-squared metric to a range of 0 to 1. The interpretation of Nagelkerke R-squared is comparable to that of R-squared in multiple linear regression (Ghozali, 2021).

4) Classification Matrix Test (2 x 2 classification table)

A 2x2 classification matrix is employed to identify both accurately and inaccurately predicted values. The vertical axis of this matrix represents the predicted outcomes (categorized as Big Four and Non-Big Four KAPs), while the horizontal axis shows the actual observed values. In a perfect logistic regression model, all instances would fall along the diagonal of the matrix, indicating perfectly accurate predictions (Ghozali, 2021).

3.2.3 Logistics Regression Analysis

Logistic regression analysis is utilized to examine the impact of multiple independent variables on a single binary dependent variable. The logistical regression equation employed in this model is:

$$Y= \alpha + \beta_1X_1+ \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Information:

Y = Audit Quality
α = Constant
β 1-4 = Coefficient
X1 = Audit tenure
X2 = Audit Committee
X3 = Audit Fee
X4 = Audit Delay
E = Error

3.2.4 Partial t-test (Wald test)

The partial t-test (Wald test) is used to measure the individual effect of each independent variable in explaining the dependent variable. A significance level of 5% is applied to determine the results of the Wald test (Ghozali, 2018). Decision-making is based on the p-value, where a p-value > 0.05 indicates

no effect of the independent variable, while a p-value < 0.05 indicates a significant effect on the dependent variable.

3.2.5 Simultaneous Test F (Omnibus Test of Model Cofficients)

For test influence all over variable independent to variable dependent in a way simultaneously. If the value significance < 0.05 then variable independent in a way simultaneous influential to audit quality.

4. Results and Discussion

4.1 Descriptive Statistics Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Audit (Y)	192	0	1	,31	,465
Audit Tenure (X1)	192	1	4	1,49	,709
Komite Audit (X2)	192	2	4	3,03	,305
Fee Audit (X3)	192	18	27	20,18	1,234
Audit Delay (X4)	192	41	179	88,92	21,440
Valid N (listwise)	192				

Picture 3. Results of Statistics Descriptive Statistics
Source: Data processed use IBM SPSS 26 program.

According to picture 3, the findings from the descriptive statistical analysis give a summary of the features of the research data as detailed below:

1) The audit quality scores range from a minimum of 0 to a maximum of 1, with an average score of 0.31 and a standard deviation of 0.465. The average score being close to 0 suggests that the majority of the companies in the sample are utilizing Non-Big Four KAP.
2) The audit tenure ranges from a minimum of 1 year to a maximum of 4 years, with an average length of 1. 49 years and a standard deviation of 0. 769. This indicates that the connection between the auditor and the client in the selected companies typically lasts for a brief period, specifically between 1 and 2 years.
3) Audit committee consists of at least 2 members and no more than 4 members, with an average of 3. 03 and a standard deviation of 0. 305. This indicates that most companies have audit committees with a fairly consistent size, typically around 3 members.
4) After applying the natural logarithm transformation to the audit fee, the lowest recorded value is 18 and the highest is 27. The mean is 20. 18, with a standard deviation of 1. 234. The mean falls between 20 and 21, indicating that most companies in the sample charge audit fees that are considered medium range.
5) The audit delay takes a minimum of 41 days and a maximum of 179 days, averaging 88. 92 days with a standard deviation of 21. 440. This indicates that, on average, the auditor in the company's sector finishes audits within a timeframe of 80 to 90 days.

4.2 Test of Model Eligibility

1) Overall Model Fit Test

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	238,558	-,750
	2	238,497	-,788
	3	238,497	-,788

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 238,497

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

Picture 4. Overall Model Fit Test Results (Blocknumber 0)
Source: Data processed use IBM SPSS 26 program.

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Coefficients Constant	Audit Tenure (X1)	Komite Audit (X2)	Fee Audit (X3)	Audit Delay (X4)
Step 1	1	153,231	-19,048	,069	,341	,911	-,014
	2	136,376	-31,186	,119	,156	1,535	-,017
	3	134,031	-37,653	,126	,039	1,873	-,019
	4	133,952	-39,105	,123	,022	1,949	-,020
	5	133,952	-39,166	,123	,021	1,952	-,020
	6	133,952	-39,166	,123	,021	1,952	-,020

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 238,497

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Picture 5. Overall Model Fit Test Results (Blocknumber 1)
Source: Data processed use IBM SPSS 26 program.

According to Pictures 4 and 5, the starting model has a -2 log likelihood value of 238. 947. After including the independent variables in the model, the -2 log likelihood drops to 132. 260. The difference between these two numbers is 106. 687, demonstrating a decrease in the -2 log likelihood value. This decrease implies that the model is reasonable for use, as it aligns well with the data being examined.

2) Goodness of Fit Test (Hosmer-Lemeshow Test)

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4,673	8	,792

Picture 6. Hosmer-Lemeshow Test Results
Source: Data processed use IBM SPSS 26 program.

Based on Picture 6, the significance value is 0.792 (> 0.05), thus it can be concluded that the model is fit and feasible to be used in this study.

3) Coefficient of Determination Test (Nagelkerke R Square)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	133,952[a]	,420	,590

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Picture 7. Coefficient of Determination Test Results
Source: Data processed use IBM SPSS 26 program.

According to table 5, the Nagelkerke R square statistic stands at 0. 590. This indicates that the independent variable accounts for 59% of the variation in the dependent variable. The other independent variables not included in the analysis can account for the remaining 41%.

4) Classification Matrix Test (2 x 2 Classification Table)

Classification Table[a]

Observed			Predicted: Kualitas Audit (Y) 0	Predicted: Kualitas Audit (Y) 1	Percentage Correct
Step 1	Kualitas Audit (Y)	0	121	11	91,7
		1	12	48	80,0
	Overall Percentage				88,0

a. The cut value is ,500

Picture 8. Classification Matrix Test Results
Source: Data processed use IBM SPSS 26 program.

Based on picture 8, the logistic regression model successfully forecasts 91. 7% of the businesses reviewed by Non-Big Four firms, correctly identifying 121 out of 132 cases in that group. In contrast, for companies examined by Big Four firms, the model accurately identifies 48 out of 60 cases, which amounts to 80%. In total, the model reaches an accuracy of 88%, showing that it has a strong capability to predict the recognized categories of audit quality.

4.3 Logistic Regression Analysis

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B) Lower	95% C.I.for EXP(B) Upper
Step 1[a]	Audit Tenure (X1)	,123	,320	,149	1	,700	1,131	,605	2,116
	Komite Audit (X2)	,021	,966	,000	1	,982	1,022	,154	6,789
	Fee Audit (X3)	1,952	,317	37,915	1	,000	7,042	3,783	13,108
	Audit Delay (X4)	-,020	,012	2,777	1	,096	,980	,957	1,004
	Constant	-39,166	6,073	41,598	1	,000	,000		

a. Variable(s) entered on step 1: Audit Tenure (X1), Komite Audit (X2), Fee Audit (X3), Audit Delay (X4).

Picture 9. Logistic Regression Analysis Result
Source: Data processed use IBM SPSS 26 program.

Based on picture 9, the logistic regression model equation is obtained as follows:

$$Y = -39.166 + 0.123\ X_1 + 0.021\ X_2 + 1.952\ X_3 - 0.20\ X_4 + e$$

Based on the regression equation results obtained, it is known that the constant value of –39.166 indicates that if all independent variables are valued at zero, the dependent variable, namely audit quality, would be at –39.166 units.

The coefficient for audit tenure (X1) measured at 0. 123 indicates that a single unit increase in audit tenure will improve audit quality by 0. 123 units. The coefficient for the audit committee (X2) at 0. 021 suggests that adding one member to the audit committee will increase audit quality by 0. 021 units. The coefficient for audit fee (X3) being 1. 952 implies that an increase of one unit in audit fees will boost audit quality by 1. 952 units. The coefficient for audit delay (X4) at -0. 020 shows that a unit increase in audit delay will lead to a reduction in audit quality by 0. 020 units.

4.4 Partial t-test (Wald test)

Based on picture 9, the following results are explained:

1. The audit tenure variable (X1) has a t (Wald) value of 0.149 with a significance level of 0.700, which is greater than 0.05. This indicates that audit tenure has no effect on audit quality, and thus

H_1 is rejected. The results of this study are not consistent with the findings of (Morasa et al., 2024), who stated that audit tenure has an effect on audit quality. Furthermore, these results do not support agency theory, which suggests that extended audit tenure may reduce auditor independence due to increased familiarity with the client. In this case, however, auditor independence appears to remain intact despite the relatively long duration of the audit engagement.

2. The audit committee variable (X2) has a t (Wald) value of 0.000 with a significance level of 0.982, which is greater than 0.05. This indicates that the audit committee has no effect on audit quality, and thus H_2 is rejected The results of this study are not in line with the findings of (Wijaya & Sugara, 2023), who stated that the audit committee has a significant effect on audit quality. This result also does not support agency theory, which suggests that the presence of an audit committee should serve as a monitoring mechanism to minimize conflicts of interest between management (agents) and owners (principals). However, the findings of this study indicate that mere existence is not sufficient— the effectiveness of an audit committee largely depends on how actively and independently its members perform their duties. If the committee exists only as a formality, its contribution to audit quality becomes suboptimal.
3. The audit fee variable (X3) has a t (Wald) value of 37.915 with a significance level of 0.000, which is less than 0.05. This indicates that audit fee has an effect on audit quality, and thus H3 is accepted. The results of this study are consistent with the findings of (Solin et al., 2025), which stated that audit fee has an effect on audit quality. This finding supports agency theory, which suggests that a high audit fee represents a form of bonding cost—an expense incurred by the agent (manager) to demonstrate commitment to the principal (owner) in ensuring the quality of financial reporting. A higher fee serves as an incentive for auditors to provide high-audit quality services.
4. The audit delay variable (X4) has a t (Wald) value of 2.777 with a significance level of 0.096, which is greater than 0.05. This indicates that audit delay has no effect on audit quality, and thus H_4 is rejected. The results of this study are not consistent with the findings of (Tasya & Kuntadi, 2024), who stated that audit delay has an effect on audit quality. This finding also does not support agency theory, which argues that audit delay reflects inefficiencies in the agency relationship, potentially increasing agency costs and reducing perceptions of audit quality. In the context of this study, however, auditors were still able to deliver high-audit quality results despite delays in the audit timeline.

4.5 Simultaneous Test F (Omnibus Test of Model Cofficients)

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	104,545	4	,000
	Block	104,545	4	,000
	Model	104,545	4	,000

Picture 10. Omnibus Test of Model Cofficients
Source: Data processed use IBM SPSS 26 program.

Picture 10, presents the hypothesis testing results, showing a significance level of 0.000, which is below 0.05. This implies that audit tenure, audit committee, audit fee, and audit delays collectively influence audit quality. This indicates that the four factors-including the length of the engagement between the auditor and the client, the number of members on the audit committee, the audit costs paid by the company, and the audit completion time-together impact the quality of the audit. While not every factor affects the outcome on its own, when evaluated together, audit duration, audit committee composition, audit fees, and delays in the audit process significantly contribute to changes in audit quality. This suggests that audit quality is determined by multiple connected elements and cannot be judged from a single viewpoint.

These findings are consistent with those of (Wijaya & Sugara, 2023) and (Yasmin, 2024) who found that audit duration, audit committee composition, audit expenses, and audit delay collectively affect audit quality. This study also supports agency theory, which posits that there is a potential a misalignment of interests between shareholders (principals) and executives (agents), thereby requiring external monitoring mechanisms to minimize such conflicts. The four variables examined in this study function as part of the monitoring mechanisms aimed at enhancing transparency and accountability in financial reporting. Therefore, when these four variables are implemented simultaneously, the effectiveness of monitoring management behavior also increases, which can improve audit quality. These findings reinforce the idea that the joint implementation of monitoring mechanisms in control and governance can serve as an essential tool in reducing the imbalance of information access between the company's owners (principals) and its managers (agents).

The findings of this research do not correspond with the study by (Nope & Sudarmadi, 2024), which indicated that factors such as company size, length of the audit engagement, audit costs, and delays in the audit process do not collectively influence the quality of audits. Based on Table 5, the Nagelkerke R-squared value is 0.590, suggesting that 59% of the variation in audit quality can be explained by audit duration, committee structure, audit costs, and audit timing, while the other 41% is due to other variables outside the model.

5. Conclusions

5.1 Conlusions

This research aims to examine the simultaneous effect of audit tenure, audit committee, audit fee, and audit delay on audit quality in manufacturing companies within the basic materials sector listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. Based on the results of logistic regression analysis, it was found that all four variables collectively have a significant influence on audit quality. Audit tenure contributes to either enhancing or diminishing auditor independence, depending on the length of the audit relationship. A larger audit committee reflects more effective oversight in financial reporting. Higher audit fee are associated with increased audit resources, while longer audit delays tend to reduce the relevance and reliability of financial statements. Overall, these findings indicate that audit quality is not determined by individual factors alone but is the result of interactions among various internal and external monitoring mechanisms.

5.2 Implications

This study contributes to the strengthening of agency theory by demonstrating that various monitoring mechanisms—such as audit tenure, audit committee, audit fee, and audit delay—play a role in mitigating conflicts of interest between management (agents) and owners (principals). It also adds to the existing literature by examining these four variables simultaneously within a single model, particularly in the basic materials sector, which has been underexplored in previous research. Furthermore, the study highlights the importance of audit fee as a key determinant of audit quality.

For regulators and policymakers, the results of this study can serve as a reference in evaluating auditor rotation policies. Extended audit tenure should be limited to maintain auditor independence and prevent over-familiarity that could compromise objectivity. Companies are encouraged to strengthen the structure and role of the audit committee, as a more effective committee enhances the quality of financial reporting and internal oversight.Regarding audit fee, organizations should ensure that fees are sufficient to support a comprehensive audit process without creating excessive economic dependence. Auditors, in turn, must uphold their independence and professional skepticism regardless of the fee level. Finally, firms must manage and monitor audit delay, as prolonged audit completion times may reduce the relevance of financial statements and signal inefficiencies in audit execution. Timely audits are essential to maintaining both the accuracy and usefulness of financial information.

Limitation and Further Studies

This research focuses exclusively on companies operating within the basic materials industry listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 timeframe. Consequently, the scope does

not extend to other industry sectors, potentially limiting the extent to which the findings can be applied in a broader context. Despite offering valuable input for companies, auditors, and regulatory bodies concerning the need for oversight mechanisms—such as audit tenure, audit committee, audit fee, and audit delay—to enhance audit quality, the generalizability of these conclusions to firms outside the basic materials sector remains uncertain. Subsequent research is encouraged to expand the study's scope by incorporating industries beyond the basic materials sector. This could include various sectors listed on the Indonesia Stock Exchange, such as energy, finance, and manufacturing, among others. Such expansion would allow the findings to serve a wider array of industrial contexts, thereby increasing the relevance and applicability of the conclusions. Moreover, future investigations may consider incorporating additional variables—such as auditor rotation, public accounting firm (PAF) reputation, audit committee meeting frequency, and others—to gain a more holistic understanding of the determinants affecting audit quality.

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