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Determinant of Audit Quality: The Role of Key Audit Matters, Audit Tenure, Audit Fees and Firm Size (Evidence from Basic Materials and Industrial Companies 2022–2024)

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A B S T R A C T

This study examines the effects of key audit matters (KAM), auditor tenure, audit fees, and firm size on audit quality in basic material and industrial companies listed on the Indonesia Stock Exchange (IDX) from 2022 to 2024. Using a quantitative approach with purposive sampling, the study analysis 207 firm-year observations from 69 companies through logistic regression analysis. The results indicate that audit fees have a significant positive effect on audit quality, while firm size has a significant negative effect. In contrast, KAM disclosure and auditor tenure do not significantly influence audit quality. These findings show that audit pricing mechanism play a more critical role in enhancing audit quality. From a policy perspective, these findings suggest the need to re-evaluate the implementation of Key Audit Matters (KAM) disclosures to ensure they provide entity-specific, decision-useful information rather than repetitive, boilerplate narratives that are merely replicated across reporting periods.

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INTRODUCTION

Financial statements are the primary means of management accountability to stakeholders and also a source of information for economic decision-making. The information presented within should reflect the company's true condition and contain relevant material information (OJK, 2024; Theresia & Setiawan, 2023). However, financial reporting practices do not always fully reflect the economic reality of a company due to information asymmetry between management and owners, which creates opportunities for bias and misrepresentation (Budiantoro et al, 2022; Sari & Rahmi, 2021). This condition underscores the importance of the role of external auditors as independent parties responsible for evaluating the fairness of financial statements and producing high-quality audit reports.

Audit quality, as stated by DeAngelo (1981), refers to the auditor's ability to objectively and independently detect and report material misstatements. High-quality audits are produced thru a combination of competence, independence, adherence to auditing standards, and the effectiveness of auditors in fulfilling their professional responsibilities (Arista et al., 2023; Lizanty et al., 2025). Stakeholders have an interest in knowing the information in the audit report regarding the fairness and accuracy of the financial statements, which stakeholders need to pay attention to in order to make appropriate choices or decisions (Hivianto & Kurniawati, 2025). Nevertheless, various cases indicate that there is still a gap between stakeholder expectations and audit practices, one of which is reflected in the case of PT Timah Tbk, which indicates an audit failure in identifying and transparently communicating significant risks (Antara, 2024; Detiknews, 2024a, 2024b; Tempo, 2024). This phenomenon reinforces the urgency of studying the factors that influence audit quality.

In response to the rising complexity of business and need for openness, authorities mandated the disclosure of significant audit issues (KAM) under Audit Standard 701, which goes into effect on January 1, 2022 (IAPI, 2021). KAM is designed to improve the communicative value of audit reports by exposing audit areas with considerable misstatement risk based on the auditor's professional judgment (Suttipun, 2021; Gray et al., 2024). Several studies have found that relevant and informative KAM disclosures can improve audit quality (Amaraneysa & Amin, 2024; Bepari et al., 2024). However, other studies show that the boilerplate nature of KAM disclosures raises doubts about their effectiveness in providing valuable new information to financial statement users (Carlé et al., 2023; Ma et al., 2023), leaving their impact on audit quality still debated.

Beside KAM, audit quality is presumed to be influenced by other factor, such as auditor and firm-spesific factors, including audit tenure, audit fees, and firm size. Excessively long audit tenure can potentially reduce auditor independence, while excessively short duration can limit the auditor's understanding of the client's business (Putri et al., 2023; Wicaksono & Purwanto, 2021), but too short an audit tenure can hinder the auditor's ability to analyse previous audit findings in the evaluation of subsequent findings (Sabrina & Kurniawati, 2025). Audit fees reflect compensation for audit efforts, where adequate fees can encourage the expansion of audit procedures and improve audit quality, although empirical findings show mixed results regarding their impact on auditor independence (Ananda & Faisal, 2023; Fitriani & Challen, 2021). The auditor will strive to complete a series of audit procedures commensurate with the compensation they will receive (Martinus & Kurniawati, 2023). Conversely, company size reflects the complexity of operations and the level of risk, so large-scale companies tend to require higher-quality audits to maintain the credibility of their financial statements (Budiantoro et al, 2022; Merani et al., 2024). Firm size is assessed thru factors such as total assets, considering its capacity within the relevant industry (Christian et al., 2025).

Given the discrepancies in empirical results and the shortcomings of studies concerning key audit matters (KAM), especially within particular industries, this investigation seeks to reassess the impact of key audit matters, audit tenure, audit fees, and firm size on audit quality among companies in the basic materials and industrial sectors listed on the Indonesia Stock Exchange. It is anticipated that this research will enhance audit scholarship by examining a comparatively targeted sectoral sample, while offering actionable insights for auditors, regulatory bodies, and interested parties to elevate the standards of financial reporting and auditing practices.

LITERATURE REVIEW

Agency Theory

The agency theory, as articulated by Jensen and Meckling (1976), delineates the contractual arrangement linking company proprietors, who serve as principals, with management personnel acting as agents. Conflicts of interest arise due to information asymmetry, where management has broader access to information than owners, potentially leading to bias in financial reporting (Sari & Rahmi, 2021). In this context, external auditors serve as a control mechanism to monitor management performance and ensure the reliability of financial statements (Ardiansyah et al., 2024). High-quality audits are believed to be capable of reducing agency conflicts, lowering agency costs, and increasing stakeholder trust by reducing information asymmetry and moral hazard risk (Effendi & Ulhaq, 2021; Mayangsari & Sazangka, 2023).

Signaling Theory

The concept of signaling theory, as proposed by Spence in 1973, elucidates the mechanism through which a company's internal stakeholders communicate details to external entities, thereby mitigating disparities in information availability. Financial statements and audit reports serve as signals reflecting the company's condition, where the quality of information influences users' perceptions and decisions (Scott, 2012 dalam Yulaeli, 2022). In the context of auditing, the disclosure of key audit matters (KAM) becomes an important signal that helps stakeholders understand significant risk areas and the audit processes performed by the auditor (Mayangsari & Sazangka, 2023; Merani et al., 2024). Relevant and transparent audit information is expected to enhance external confidence in the quality of financial reporting.

HYPOTHESIS

Key Audit Matters on Audit Quality

The disclosure of key audit matters (KAM) serves as a means of communication for auditors to convey the most significant audit areas, thus helping financial statement users understand the main risks and the audit processes performed (Suttipun, 2021). KAM enhances the transparency and informational value of audit reports, and facilitates more informed decision-making by stakeholders (Azizah & Mayangsari, 2024; IAPI, 2023). Several studies indicate that accurate and detailed KAM disclosures can enhance transparency, reduce audit risk, and improve audit quality (Al Lawati & Hussainey, 2022; Lin, 2023). Based on this argument, the following hypothesis is formulated:

H_1: Key Audit Matters have a significant positive effect on audit quality.

Audit Tenure on Audit Quality

The duration of the professional engagement between an auditor and their client, termed audit tenure, denotes the span of their collaborative history, which may shape the caliber of the audit process by deepening the auditor's insight into the client's operational attributes and inherent vulnerabilities (Handayani & Rudy, 2023). A longer tenure allows auditors to identify misstatement risks more effectively and improve audit efficiency, thus positively impacting audit quality (Luvena et al., 2022; Putri et al., 2023). However, an excessively short tenure can limit the auditor's understanding of the client and reduce the effectiveness of the examination (Dewita & Erinos NR, 2023). Several empirical studies indicate that audit tenure has a positive impact on audit quality (Gizta, 2023; Nurcahyani et al., 2023). Therefore, the proposed hypothesis is:

H_2: Audit tenure has a significant positive effect on audit quality.

Audit Fees on Audit Quality

Audit fees are compensation for audit services determined based on the complexity, risk, and competency requirements of the auditor. The magnitude of the auditing compensation possesses the capacity to affect the rigor and breadth of the auditing processes undertaken (IAPI, 2024). A higher audit fee allows auditors to conduct a more in-depth and professional examination, thereby improving audit quality (Dini, 2024; Gultom et al., 2021). Empirical findings indicate that audit fees positively influence audit quality because they reflect the auditor's level of competence and effort in the audit process (Fadila et al., 2023; Lailatul & Yanthi, 2021). Based on the description above, the following hypothesis is formulated:

H_3: Audit fees have a significant positive effect on audit quality.

Firm Size on Audit Quality

The scale of a company indicates the extent of operational intricacy and the risks associated with financial disclosure that auditors encounter. Enterprises of substantial size typically involve transactions of greater complexity and face intensified public oversight, thereby necessitating audits of superior quality (Handayani & Rudy, 2023). Additionally, large companies generally have better

internal control systems and tend to choose reputable auditors to maintain the credibility of their financial statements (Budiantoro et al., 2022; Pamungkas et al, 2022). This condition increases professional pressure and the reputational risk for auditors, ultimately driving improvements in audit quality. Thus, the following hypothesis is formulated:
H_4: Firm size has a significant positive effect on audit quality.

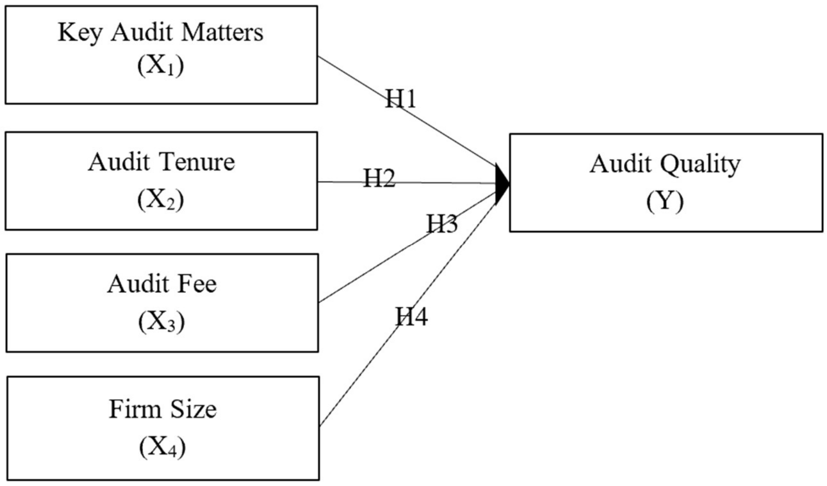

Figure 1. Research Paradigm

METHODOLOGY

This investigation employs a quantitative approach, utilizing secondary data sourced from audited annual reports retrieved from the official Indonesia Stock Exchange (IDX) website, covering the timeframe from 2022 to 2024. The study encompasses all firms operating in the basic materials and industrial sectors that were listed on the IDX throughout this duration.

Sampling was performed via purposive selection, adhering to specific criteria: firms that maintained continuous listing over the observation period, released audited annual reports, and provided comprehensive and obtainable information pertaining to Key Audit Matters (KAM) variables, quantified by the count of issues or keywords revealed by auditors in the KAM segment of financial statements (Al Lawati & Hussainey, 2022; Lin, 2023; Suttipun, 2021; Yoga & Dinarjito, 2021), audit tenure, determined by the consecutive years of service from the same auditing entity (Winda & Hadiwibowo, 2023), audit fees, assessed through the logarithm of overall auditing expenses, (Merani et al., 2024), firm size, evaluated via the logarithm of total assets (Budiantoro et al., 2022), and audit quality as the dependent variable, operationalized as a dummy variable where 1 denotes a Big-4 auditing firm and 0 indicates a non-Big-4 firm (Effendi & Ulhaq, 2021; Pamungkas et al, 2022; Yulaeli, 2022).

Table 1. Variable Measurement

Variable	**Measurement**	**Scale**
Y = Audit Quality	Measured using a dummy variable: 1 if the audit firm is one of the Big-4 (PwC, Deloitte, EY, KPMG) 0 if the audit firm is not one of the Big-4 (Effendi & Ulhaq, 2021; Pamungkas et al, 2022; Yulaeli, 2022)	Nominal
X_1 = *Key Audit Matter* (KAM)	Calculate the number of issues or keywords disclosed by the auditor in the KAM section of the audited financial statements. (Al Lawati & Hussainey, 2022; Lin, 2023; Suttipun, 2021; Yoga & Dinarjito, 2021)	Ratio
X_2 = *Audit Tenure*	Calculate the number of years the audit firm has continuously provided audit services for the financial statements. (Winda&Hadiwibowo, 2023)	Interval
X_3 = *Audit Fee*	Audit Fee Measured using the logarithm of audit fees Audit Fee = Ln (total Audit Fee) (Merani et al., 2024)	Ratio
X_4 = Firm Size	Firm Size Measured using the logarithm of total assets Firm Size = Ln (total assets) (Budiantoro, 2022)	Ratio

RESEARCH RESULT

Descriptive Statistical

Table 2 illustrates the descriptive statistics for the study's variables. Key Audit Matters (KAM) span from 1 to 5 issues, exhibiting an average of 1.390 and a modest standard deviation of 0.636, which points to minimal dispersion and implies that the majority of companies reveal just a single key audit matter. Audit tenure spans from 1 to 25 years, with a mean duration of 5.500 years and a notably elevated standard deviation of 4.195, highlighting considerable disparities in the duration of auditor-client associations. Audit fees demonstrate an average figure of 20.097 and a standard deviation of 1.421, denoting moderate variability amid variations in company scale. Firm size, quantified as the natural logarithm of total assets, fluctuates between 20.317 and 33.790, yielding a mean of 28.220 and a standard deviation of 1.925, indicative of a fairly uniform spread in firm magnitudes. Audit quality, represented by auditor classification, reveals that 27% of the sampled entities are examined by Big Four auditors, whereas the preponderance opt for non-Big Four auditing entities.

Table 3 outlines the frequency distribution of audit quality categorized by auditor type. The findings indicate that 152 instances (73.43%) involve audits conducted by non-Big Four firms, contrasted with 55 instances (26.57%) handled by Big Four firms, culminating in a cumulative total of 207 observations. This pattern underscores that the bulk of the sampled corporations utilize non-Big Four auditors throughout the period under review.

Table 2. Descriptive Statistical Analysis

	X_1_KAM	X_2_AT	X_3_AF	X_4_FZ	Y_KA
Mean	1.390	5.500	20.097	28.220	0.270
Median	1.000	5.000	19.807	28.181	0.000
Maximum	5.000	25.000	25.591	33.790	1.000
Minimum	1.000	1.000	18.133	20.317	0.000
Std. Dev.	0.636	4.195	1.421	1.925	0.443

Source: SPSS 26 Output, data processed (2025)

Table 3. Frequency Distribution of Audit Quality

Value	Count	Percent	Valid Percent	Cummulative Percent
0	152	73,430	73,430	73,43
1	55	26,570	26,570	100
Total	207	100	100	100

Source: SPSS 26 Output, data processed (2025)

Overall Model Fit Test

Table 4. Overall Model Fit Test

Overall Model Fit Test (-2LogL)	
-2LogL awal (Block Number = 0)	239.679
-2LogL akhir (Block Number = 1)	102.220

Source: SPSS 26 Output, data processed (2025)

Based on the data in the table above, it shows the -2Log Likelihood (-2LogL) value for each test, comparing the initial results with the final results. The initial -2LogL value is 239.679, while the final -2LogL value is 102.220. Based on this comparison, there was a decrease from step 1 (initial) to step 2 (final), and based on these results, it can be said that the applied regression model is a good fit with the data or has a good model.

Coefficient of Determination

Table 5. Coefficient of Determination

Step	Nagelkerke R Square
1	0.708

Source: SPSS 26 Output, data processed (2025)

The Nagelkerke R Square value is 0.708, which means that the independent variables, namely KAM, audit tenure, audit fee, and firm size, are able to explain 70.8% of audit quality, while 29.2% of the variance in audit quality is attributable to additional factors not examined within this research.

Classification Accuracy

Table 6. Classification Accuracy Test

Observed			**Y_KA**		**Predicted**
					Percentage Correct
			0	1	
Step 1	Y_KA	KAP NON BIG 4	145	7	95.4
		KAP BIG 4	17	38	69.1
Overall Percentage					88.4

Source: SPSS 26 Output, data processed (2025)

The results of the classification table show that the logistic regression model used in this study has strong predictive performance in distinguishing the categories of the dependent variable, namely audit quality. Out of a total of 207 sample companies, the model successfully classified 145 companies in the audit quality category = 0 (Non Big 4 KAP) correctly with an accuracy rate of 95.4%, reflecting the discriminatory power of the independent variables toward this group. In the audit quality category = 1 (Big 4 KAP), the model was able to correctly identify 38 out of 55 companies, resulting in an accuracy rate of 69.1%, which still demonstrates the model's ability to capture the patterns of company characteristics using Big 4 KAP services. Overall, the overall classification accuracy rate of 88.4% indicates that the logistic regression model has high classification accuracy and adequate predictive validity, making it suitable for analyzing the relationship between the independent variables in this study and audit quality.

Simultaneous Testing

Table 7. Omnibus Tests of Model Coefficients

		Chi-square	**Df**	**Sig.**
Step 1	Step	137,459	4	0,000
	Block	137,459	4	0,000
	Model	137,459	4	0,000

Source: SPSS 26 Output, data processed (2025)

The data presented in Table 7 indicates that the Omnibus Test of Model Coefficients produces a Chi-Square statistic of 137.459 across 4 degrees of freedom. Given that the significance level is noted at 0.000 (where p-value < 0.05), the null hypothesis (H_0) is dismissed in favor of the alternative hypothesis (H_1). This outcome signifies that the explanatory variables examined—key audit matters, audit tenure, audit fees, and firm size—jointly exert an impact on the outcome variable, audit quality. Consequently, the derived logistic regression model is deemed statistically sound for elucidating the fluctuations observed in audit quality.

Hypothesis Testing

Table 8 presents the results of the logistic regression analysis examining the effects of key audit matters, audit tenure, audit fees, and firm size on audit quality. Hypothesis testing is conducted based on the estimated regression coefficients and their corresponding significance levels at the 5% level. A variable is considered to have a significant effect on audit quality if its significance value is less than 0.05. The following subsections discuss the empirical findings for each independent variable and evaluate whether the proposed hypotheses are supported.

Table 8. Hypothesis Testing of Regression Coefficients

		B	Sig.
Step 1_a	X_1_KAM	-0.419	0.392
	X_2_AT	0.110	0.165
	X_3_AF	2.817	0.000
	X_4_FZ	-0.493	0.022
	Constant	-44.412	0.000

Source: SPSS 26 Output, data processed (2025)

The effect of Key Audit Matters on Audit Quality

The regression analysis reveals that the p-value associated with Key Audit Matters (KAM) is 0.392, which surpasses the 5% threshold for statistical significance. Consequently, the initial hypothesis is dismissed, implying that KAM exert no notable influence on audit quality. This finding implies that KAM disclosures in basic materials and industrial sector companies have not yet functioned as an effective mechanism for enhancing audit quality. One possible explanation is that the implementation of KAM in Indonesia is relatively recent and often characterized by boilerplate disclosures, where similar narratives are repeatedly used across years, limiting their informational value. As a result, KAM may serve more as a compliance requirement rather than a substantive communication tool. This result is consistent with the findings of Halimah, (2024).

The effect of Audit Tenure on Audit Quality

The findings reveal that audit tenure yields a significance level of 0.165, exceeding the 0.05 threshold. Consequently, the second hypothesis is dismissed, implying that audit tenure exerts no substantial influence on audit quality. Despite the coefficient being positive, its impact remains statistically negligible, demonstrating that the duration of the auditor-client association fails to directly shape the caliber of audit outcomes. This finding suggests that auditors are able to maintain professional judgment and independence regardless of whether the engagement is short-term or long-term. Such conditions may be supported by auditor rotation regulations, professional standards, and internal quality control mechanisms within public accounting firms. This result is consistent with prior studies by Syahputra et al. (2022) and Winda & Hadiwibowo, (2023).

The effect of Audit Fee (AF) on Audit Quality

The regression model's outcomes indicate that the audit fees variable (X3) exhibits a p-value of 0.000, which falls below the 5% threshold for statistical significance. As a result, the third hypothesis is supported, revealing that audit fees exert a positive and meaningful impact on audit quality. This finding suggests that increased audit fees correlate with superior audit quality. Adequate audit fees enable auditors to allocate sufficient resources, time, and audit procedures, allowing for a more thorough and reliable audit process. Consequently, auditors are better positioned to detect material misstatements and exercise professional judgment effectively. This finding is consistent with the results of Ananda & Faisal, (2023) and Pamungkas et al, (2022).

The effect of Firm Size (FZ) on Audit Quality

Findings reveal that the variable denoting firm size (X4) exhibits a significance level of 0.022, which falls below the 5% threshold. Nevertheless, the regression coefficient emerges as negative ($\beta = -0.493$), contradicting the expected direction posited in the hypothesis. As a result, the fourth hypothesis is dismissed, owing to the significant adverse impact of firm size on audit quality. This finding suggests that larger firms tend to face greater operational complexity and audit risk. When such complexity is not accompanied by proportional adjustments in audit planning, resources, and procedures, audit quality may be adversely affected. The findings reinforce the proposition that a larger firm scale does not inherently result in superior audit standards, aligning with the observations reported by Suttipun, (2021).

CONCLUSIONS AND RECOMMENDATIONS

This investigation examines the impacts of Key Audit Matters (KAM), audit tenure, audit fees, and firm size on audit quality among raw material and industrial enterprises registered on the Indonesia Stock Exchange from 2022 to 2024. Employing logistic regression analysis across 207 firm-year data points, the outcomes reveal that audit fees exert a positive and statistically meaningful influence on audit quality, whereas firm size demonstrates a notable adverse effect. Conversely, disclosures of KAM and the length of audit tenure fail to exhibit significant associations with audit quality. These results imply that mechanisms governing audit compensation and the intricacies of firm operations hold greater importance in shaping audit quality compared to practices of disclosure or the longevity of auditor-client engagements. The results also indicate that KAM implementation in Indonesia may still be largely boilerplate in nature, limiting its effectiveness as a quality-enhancing mechanism.

This study recommends that regulators strengthen guidance and oversight to improve the substantive quality of KAM disclosures and reduce boilerplate reporting. Firms should view audit fees as a strategic investment in audit quality, while audit firms are encouraged to enhance audit planning and resource allocation when dealing with large and complex clients.

ADVANCED RESEARCH

For future research, advanced studies may employ alternative audit quality proxies (e.g., discretionary accruals, restatements, or audit report lag), apply panel data or multilevel modeling techniques, and explore moderating or mediating roles of corporate governance, auditor industry specialization, or audit firm workload. Comparative cross-country analyses may also provide deeper insights into the effectiveness of KAM implementation across regulatory environments.

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