

AUDIT FEE ON AUDIT QUALITY IN INDONESIA: A META-ANALYSIS STUDY

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KEYWORDS

audit fee, audit quality, meta-analysis.

ABSTRACT

Various kinds of research on audit quality have been conducted and audit fees are one of the factors that affect the high and low quality of audits. In this correlation method meta-analysis study research aims to examine the relationship between audit fees and audit quality. In this study, the author conducted a review involving 37 study journals related to audit fees and audit quality in the last 5 years that have been filtered with certain eligibility criteria. The results of this study showed a correlation of 0.259 which was included in the low category and z value = 5.581; $p < .001$; 95% CI [0.168; 0.350] which means that there is a significant positive correlation between audit fees and overall audit quality from the 37 studies in the meta-analysis. So that the relationship between audit fees and audit quality is significant positive but is in the low category. These results indicate that audit fees are less directly correlated with audit quality because they have a small effect size. This indicates that there are other variables that have a greater correlation value than the audit fee. And the results of the publication bias test stated that there was no publication bias problem in the meta-analysis study.

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1. Introduction

Public accountants are independent parties who have provided audit opinions on financial statements in a company. The public accounting profession has an important obligation to examine financial statements for interested parties. Work as a public accountant has the responsibility to improve the proficiency of making company financial statements, so that the public can find out good financial information in making decisions. In order to support professionalism as a public accountant, an auditor in carrying out his work must be in accordance with the guidelines of audit standards and professional codes of ethics set by IAPI.

The needs of the business world, government and the wider community for accounting services are a new challenge for auditors. Stakeholders demand the auditor profession to improve the ability to provide the best service and as needed. With the high expectations of the public on an auditor, the auditor must be able to show good qualities as an independent person in providing opinions on a

financial statement case. Quality audits can reduce the risk of financial statement errors so as to increase the honesty of financial statements, can also maintain trust, a healthy investment climate and economic transparency in each country.

The emergence of cases related to auditing makes audit quality increasingly questionable, auditors are alleged to have shown deteriorating audit quality behavior such as in the case of Enron, one of the largest cases in audit history involving dubious and misleading accounting practices. In this case, the auditor was unable to detect Enron's incorrect and misleading accounting practices, due to the high audit fees received by the auditor and pressure to maintain a good business relationship with the client. This case demonstrates the importance of the auditor to maintain his independence and objectivity during the audit.

One of the other cases that occurred in Indonesia was the case of PT. Garuda Indonesia in 2019 caused Public Accountant (AP) Kasner Sirumapea from Public Accounting Firm (KAP) Tanubranta Sutanto Fahmi Bambang & Rekan (Member of BDO International) to be sanctioned by the Ministry of Finance. The reason is, the Ministry of Finance found violations, especially revenue recognition of the cooperation agreement with PT Mahata Aero Teknologi which was indicated not in accordance with accounting standards. This case shows how important audit quality is on the fairness of financial statements. Obviously, the overarching purpose of a financial statement audit is to express an opinion as to whether the client's financial statements present fairly in all material respects in accordance with applicable accounting standards in Indonesia.

Based on the Professional Standards of Public Accountants (SPAP), the audit carried out by the auditor can be qualified if it meets the provisions or Audit Standards. According to Simanjuntak (2008), audit quality is a systematic and independent examination to determine activities, quality and results in accordance with planned arrangements and whether these arrangements are implemented effectively and in accordance with objectives.

One of the external factors that affect audit quality is the audit fee. Audit fee is a fee in the form of money or other goods provided to auditors from clients or other parties for a cooperation that is being carried out. In this case, it is assumed that a higher qualified auditor will charge a higher audit fee as well. The amount of fees sometimes puts an auditor in a dilemmatic position, when the audit fee offered is very low, this can lead to limited time and resources allocated to conduct a careful audit. This lack of resources can have a negative impact on audit quality, including a decrease in in-depth checks or disinterest in material risks. And when the audit fee received by the auditor is too high, there is a risk that the auditor becomes dependent on the client and their business interests, on the one hand the auditor must be independent in giving opinions on the fairness of financial statements related to the interests of many parties, but on the other hand the auditor must also be able to meet the demands desired by the client who pays the fee for his services, so that his clients are satisfied and continue to use his services in the future. Such a unique position puts the auditor in a dilemmatic situation that can affect the quality of his audit (Nuridin, Nuridin, & Wideasari, 2016).

So far, research on audit fees related to audit quality has been carried out and there are differences in research results. This can be seen from the many previous studies that have been published, such as research examples from (Armawan & Wiratmaja, 2020), (Darmawan & Ardini, 2021), (Fauziah & Yanthi, 2021), (Wijaya & Susilandari, 2022), (Raihanah, Dewata, & Armaini, 2022), (Cahyani, Sunarsih, & Munidewi, 2022) show that audit fees affect audit quality, that the higher the fee Audits paid by the company will increase the quality of the resulting audit. The higher audit fee is due to the audit risk faced by KAP, the level of expertise required, the number of human resources, and the time required. Meanwhile, the results of research from (Biri, 2019), (Su'un, 2021), (Ernawati, Merawati, & Tandio, 2021), (Putriana, 2021), (Budiari, Sunarsih, & Munidewi, 2022) found that audit fees do not affect audit quality, that higher audit fees do not guarantee that the audit results

produced can be trusted and accurate and do not guarantee that they can improve audit quality to be more good.

Based on the explanation above, there are differences in results from previous studies, both positive or negative correlations and significant or insignificant correlations, researchers intend to look further by examining the relationship between audit fees and audit quality using a quantitative meta-analysis research approach. Meta-analysis is also able to describe the relationship between studies well, so as to overcome differences in results between studies. These findings are expected to contribute to the literature that provides important information for further decision making in improving audit quality in Indonesia.

Tinjauan Pustaka

1. Agency Theory

Jensen & Meckling (1976) in (Sinambela & Darmawan, 2022) stated that agency problems are caused by differences in interests and information asymmetry between management (agent) and owner (principal). Agency theory states that the need for auditor services as a third party who can overcome information discrepancies between the owner and management. (Nasser, Hasswa, & Hassanein, 2006) mentioned that third parties, namely independent auditors, are needed as mediators between both parties (agents and principals) with different interests. Independent auditors serve to reduce agency costs arising from self-serving behavior by agents.

According to IAI (2020), a professional public accountant is a public accountant who upholds integrity, objectivity, and independence. So that guaranteed independence will create good audit quality. In terms of agency, auditors also have an interest in maintaining their opinions, setting high audit fees to produce high audit quality as well, auditors are also beset by problems when it comes to the interests of auditor agencies (Kurniasih & Rohman, 2014).

2. Attribution Theory

According to Heider (1985) in (Kurnia & Purwati, 2020) attribution theory is that a person's behavior is caused by a combination of the strength of internal factors and external factors. Attribution theory assumes that people try to determine why people do what they do, i.e. attribution causes behavior. Attribution theory supports audit fees to affect audit quality, because attribution theory explains behavior that can determine factors in a person from internal and external, one of which is audit fees which are external factors that can determine the behavior of an auditor (Putriana, 2021).

3. Audit Quality

According to Knechel et,al (2013) in Tandiontong (2022) audit quality is a combination of a good systematic inspection process, which is in accordance with generally accepted standards, with a high-quality auditor's judgment, used by competent and independent auditors, in applying the inspection process to produce high-quality audits.

4. Fee Audit

Audit fee is a fee obtained by the auditor or KAP after carrying out audit services on the financial statements of the client company. De Angelo (1981) in (Rahmadini & Fauzihardani, 2022) stated that audit fees are incomes that vary in size because they depend on several factors in the audit assignment such as, the size of the client company, the complexity of audit services faced by auditors, audit risks faced by auditors from clients and the name of the public accounting firm that performs audit services.

As can be seen from the definition above, an audit fee is a monetary amount that accountants charge businesses to audit their financial statements. Fees for audits are usually negotiated in advance between the auditor and the auditee and depend on factors such as the scope of the audit,

the services provided, as well as the number of people required to complete the audit. In most cases, audit fees are set even before the audit begins (Purnomo & Aulia, 2019).

Development Hypotheses

The formulation of the correlation meta-analysis hypothesis in this study is:

H0 : There is no significant positive relationship between audit fees and audit quality.

H1 : There is a significant positive relationship between audit fees and audit quality

2. Materials and Methods

This study used the correlation meta-analysis method by reviewing several articles in national and international journals. The purpose of this study is to statistically evaluate the findings of a primary study that examines the effect of audit fees on audit quality in Indonesia from 2018 to 2022. Meta-analyses provide an overall evaluation by statistical analysis of quantitative data obtained in independent studies on specific subjects (Cleophas & Zwinderman, 2017; Schwarzer et al., 2015). In general, the stages of meta-analysis in this study follow Borenstein et al. (2009), namely; 1) Determine inclusion criteria for the studies analyzed. 2) Empirical data collection procedures and coding of research variables. 3) Statistical techniques.

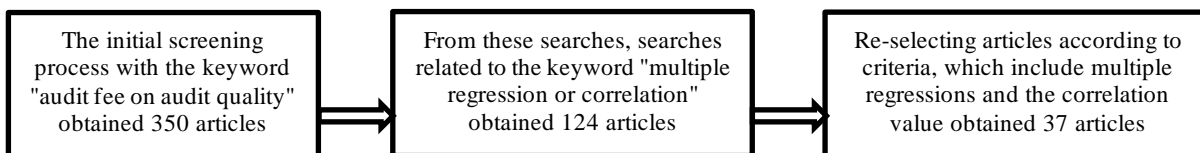
Inclusion Criteria

Research articles in the initial search were examined and assessed for further meta-analysis. The criteria used to screen the publication of research results are:

1. Publications in 2018-2022.
2. Research in Indonesia.
3. Accredited article/journal sources
4. Articles should report correlation coefficient (r) value data showing the magnitude of the correlation of audit fee variables to audit quality.

Data Collection & Statistical Analysis

The data used in this study are secondary data. Data can be obtained from accredited online databases such as SINTA, Google Scholar, and others. The keyword used in this research literature search is "audit fee on audit quality". Based on search results that fit the specified inclusion criteria, 37 research studies were found that met the criteria specified above. referring to the opinion of Hunter & Schmidt (2004) states that if only 10 studies are studied, it will be said to be small. Therefore, the number of studies used for meta-analysis in this study can be said to be large. The following is the scheme of the journal search process in research:



After collecting data from each study that has met the criteria for meta-analysis, then a data analysis process is carried out to obtain more accurate conclusions using statistical analysis of correlation meta-analysis. In general, the statistical analysis process of correlation meta-analysis is to calculate the effect size and summary effect. This study uses the procedure of calculating the effect size and summary effect on the type of experimental research. As for

effect size using one of two types of effect size, namely unstandardized mean difference and standardized mean difference, as well as for summary effects can use fixed-effect model and random effect model.

The meta-analysis in this study is a correlation meta-analysis. The analysis is done with the help of JASP software. The correlation meta-analysis scheme used in this article consists of several steps, namely: (1) the transformation of each r-value into the effect size of each study; (2) heterogeneity test; (3) summary effect count; (4) Evaluation of publication bias. The effect size interpretation of correlational studies in this article uses the scale suggested by Cohen (1988). According to the scale, the size classification is as follows: effect size 0.10 (Small), effect size < 0.30 (Medium), \leq effect size 0.50 (Large) \geq .

The heterogeneity test in this study was carried out using the Q parameter approach. If the p-value < 0.05 , the estimated model suitable for calculating the summary effect is the random effect model. If the p value > 0.05 , then the estimated model used is a fixed effect model (Borenstein et al., 2009; Retnawati et al., 2018; Juandi & Tamur., 2020). Studies containing statistics required in meta-analyses require publication bias tests (Juandi & Tamur, 2020; Setiawan et al., 2022). The publication bias test uses the File-Safe N (FSN) approach. If the File-Safe N value is $> (5K+10)$, where k is the number of studies included in the meta-analysis, then this study has no publication bias problem and is scientifically justifiable (Mulen et al., 2001).

3. Result and Discussion

Research Results

Table 1 Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
KA	144	,00	4,00	1,00	1,0173
SPI	144	,0003	16,9203	,9998	2,6543
AF	144	17,2488	22,7497	20,4949	1,3151
ILK	144	-1,208	,2060	-,030	,1317
GCG	144	,0196	,9971	,7025	0,26032

Effect Size of Each Study

From the search results that fit the specified criteria, there are 37 studies published from 2018 to 2022 that meet the eligibility for further analysis. The first stage of analysis is to calculate the effect size of each study by transforming the r value of each study. Table 1, presents the results of the transformation of r values to effect size, variance of effect size and standard error from each study.

Table 2 effect size and standard error of each study

No.	Author	Year	N	r	z	Vz	SEz
1	Armawan & Wiratmaja	2020	48	0,309	0,319	0,022	0,149
2	Darmawan & Ardini	2021	108	0,232	0,236	0,010	0,098
3	Renaningtyas	2019	245	0,219	0,222	0,004	0,064
4	Wijaya & Susilandari	2022	120	-0,223	-0,227	0,009	0,092
5	Simanullang & Utami	2021	111	0,686	0,841	0,009	0,096

6	Jannah Raodatul	2018	35	0,642	0,761	0,031	0,177
7	Permatasari & Astuti	2018	132	0,162	0,164	0,008	0,088
8	Nurmalia & Saleh	2019	67	0,268	0,275	0,016	0,125
9	Santoso & Achmad	2019	83	0,735	0,939	0,013	0,112
10	Cahyani & Zulvia	2019	66	-0,370	-0,389	0,016	0,126
11	Munthe	2018	71	0,263	0,269	0,015	0,121
12	Su'un & Muslim	2021	34	-0,058	-0,058	0,032	0,180
13	Baharuddin & Ansar	2019	40	0,275	0,282	0,027	0,164
14	Fauziah & Yanthi	2021	84	0,020	0,020	0,012	0,111
15	Biri	2019	39	0,039	0,039	0,028	0,167
16	Andriani & Ritonga	2020	75	0,281	0,289	0,014	0,118
17	Kamil et al	2018	35	0,290	0,299	0,031	0,177
18	Waluyo et al	2021	65	0,362	0,379	0,016	0,127
19	Idawati	2018	177	0,153	0,154	0,006	0,076
20	Fatah et al	2022	39	0,444	0,478	0,028	0,167
21	Sunarsih et al	2019	74	0,314	0,324	0,014	0,119
22	Wijaya et al	2021	92	0,358	0,375	0,011	0,106
23	Putriana et al	2022	66	0,106	0,107	0,016	0,126
24	Kurniati et al	2021	25	0,344	0,359	0,045	0,213
25	Lestari et al	2021	109	-0,292	-0,301	0,009	0,097
26	Ernawati et al	2021	46	0,092	0,093	0,023	0,152
27	Atantri & Sopian	2020	51	0,385	0,406	0,021	0,144
28	Rustan & Amir	2020	71	0,434	0,464	0,015	0,121
29	Raihanah et al	2022	45	0,561	0,634	0,024	0,154
30	Budiari et al	2022	103	0,188	0,191	0,010	0,100
31	Cahyani et al	2022	73	0,235	0,240	0,014	0,120
32	Trisyanto	2020	63	0,343	0,357	0,017	0,129
33	Meista et al	2018	51	0,496	0,544	0,021	0,144
34	Ana et al	2020	87	0,215	0,218	0,012	0,109
35	Kurniawan et al	2019	98	0,263	0,270	0,011	0,103
36	Mestika & simanjuntak	2021	65	0,077	0,077	0,016	0,127
37	Putri et al	2022	55	0,089	0,089	0,019	0,139

In this study, JASP software will be used to obtain summary effect values, heterogeneity test results, forest plots, and bias publication analysis. The data used as input in JASP software are effect size (z) and standard error of effect size (SE z) obtained through calculations with Microsoft excel.

Uji Heterogeneities

The next stage is to test heterogeneity and select an appropriate estimation model. The heterogeneity test was performed using the Q parameter approach. Table 2 shows the results of heterogeneity tests for fixed effect and random effect using JASP software.

Tabel 3 fixed effect and random effect

Fixed and Random Effects			
	Q	df	p
Omnibus test of Model Coefficients	31.144	1	< .001
Test of Residual Heterogeneity	207.077	36	< .001

Note. p -values are approximate.
Note. The model was estimated using Restricted ML method.

The results of the analysis showed that the 37 effect sizes of the studies analyzed were heterogeneous ($Q = 207,077$; $p < .001$). Thus, the random effect model is more suitable to be used to estimate the average effect size of the 37 studies analyzed.

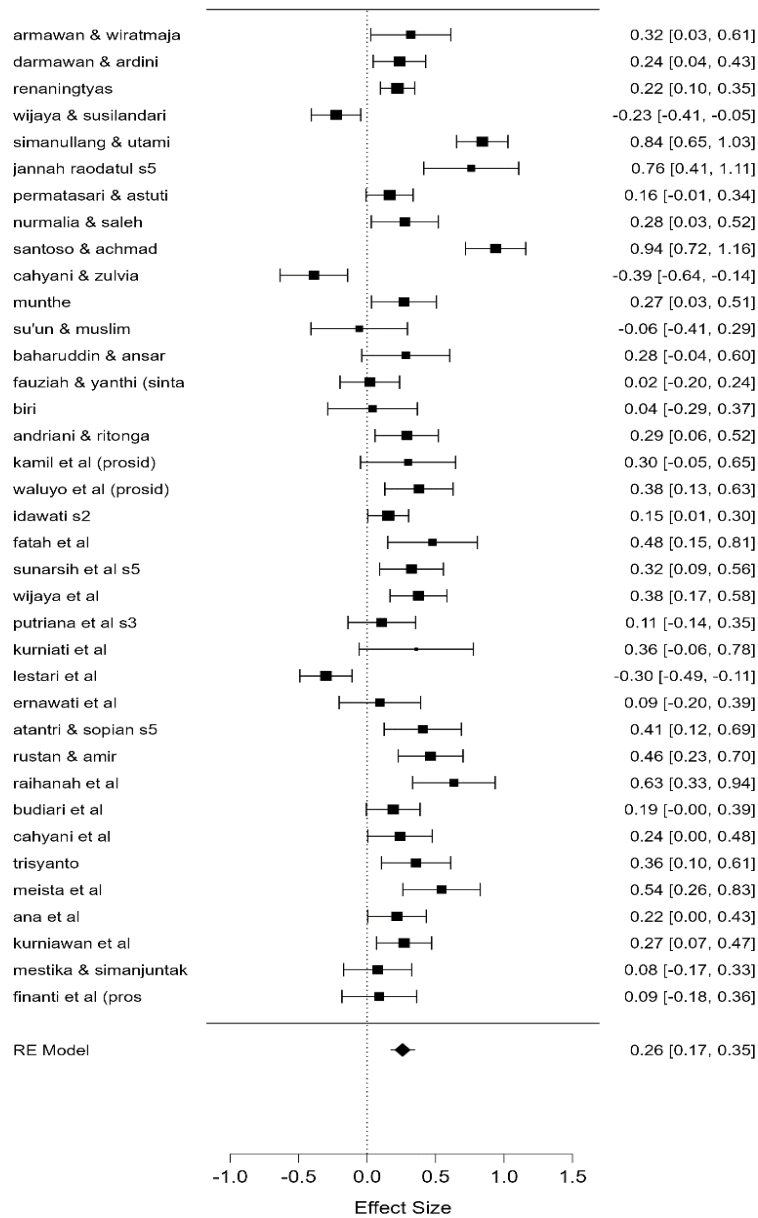
summary effect with random effect model**Table 4 estimation of random effect model coefficients**

Coefficients	Estimate	Standard Error	z	p	95% Confidence Interval	
					Lower	Upper
intercept	0.259	0.046	5.581	< .001	0.168	0.350

Note. Wald test.

The results of the analysis with the Random Effect model showed that there was a significant positive correlation between audit fees and audit quality ($z = 5.581$; $p < .001$; 95% CI [0.168; 0.350] which means H1 was accepted. However, the effect of audit fees on audit quality is in the low category ($r_{RE} = 0.259$).

* $r = 0,1$ (low) ; $r = 0,3$ (keep) ; $r = 0,5$ (tall) (Cohen, 1988).



Gambar 1 Forest Plot

From the value of the Forest Plot it can be observed that the Effect Size of the studies analyzed varies in magnitude between -0.06 to 0.94

Publication Bias Analysis

1. Funnel Plot

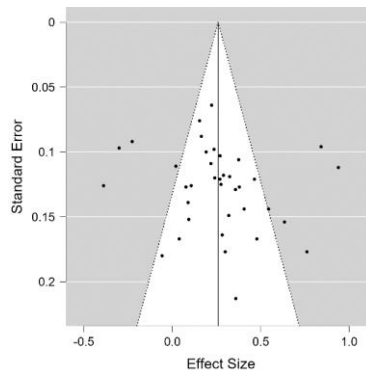


Figure 2

Funnel plot results are difficult to conclude whether the funnel plot is symmetrical or not, so a Safe N File test is needed.

2. Fail Safe N

Table 5

File Drawer Analysis			
	Fail-safe N	Target Significance	Observed Significance
Rosenthal	2179.000	0.050	< .001

The result of table 4 shows because $K = 37$, so $5K + 10 = 5(37) + 10 = 195$. The File-safe N > value obtained is 2179 with a significant target of 0.05 and $p < .001$. Because File-safe N values > $5K+10$, it can be concluded that there is no publication bias problem in the meta-analysis study.

Discussion

From the results of data analysis, it is stated that there is a significant positive influence between audit fees on audit quality, but the effect of audit fees on audit quality is in the low category, which indicates that audit fees are less directly correlated with audit quality because they have a small effect size. Low results can be caused by other factors that have a greater influence and effect in influencing audit quality such as: independence, competence, due professional care, and work experience.

The results of this study are in line with the results of a meta-analysis conducted by Alareeni (2017) which revealed that there is a significant positive relationship between audit fees and audit quality but the average correlation value is low, these results show that there are other variables besides audit fees that have a major influence on audit quality. This finding is also in line with research conducted by Biri (2019) which said audit fees have no effect on audit quality. This means that the size of the audit fee received by the Public Accounting Firm does not affect the auditor in producing audit quality. This can happen because the determination of audit service fees has been officially regulated by IAPI, so it does not directly affect the quality of the audit. The results of this study are also the same as research conducted by Putriana et al (2022) which states that audit fees cannot predict the good or bad of an audit quality because the auditor will receive an audit fee if the work has been completed, so that during the audit implementation process, the auditor works professionally, honestly, and without any pressure from any party.

Kurniati et al (2021) in their research stated that audit fees have less influence on audit quality due to several reasons such as: (a) auditors in carrying out their duties are guided by applicable laws and regulations, as well as the code of ethics for auditors who must work professionally., (b) The quality of audit results is not only influenced by audit fees, but also influenced by the openness of company management in providing correct information about the situation company to the auditor team., (c) Large audit fees can indeed expand the scope of the audit, the greater the scope audited, the greater the fees required. However, the auditor team does not have the authority to force the management to disclose the entire company's financial condition to the audit team.

4. Conclusion

This study aims to determine the relationship of audit fees to audit quality using a meta-analysis approach. The findings of the meta-analysis research results that have been carried out provide conclusions on the summary effect results of all articles calculated using a random effect model because the results of the heterogeneity test show 37 effect sizes of each study analyzed are heterogeneous. The summary effect results show that there is a significant positive correlation between audit fees and audit quality ($z = 5.581$; $p < .001$; 95% CI [0.168; 0.350] which means H1 is accepted. However, the effect of audit fees on audit quality was included in the low category of 37 articles examined by meta-analysis. Thus, in meta-analysis research between audit fees and audit quality, it only has a small effect due to the presence of larger variable factors that influence audit quality than audit fee variables such as independence, competence, due professional care, and work experience. The results of the study also did not find the problem of publication bias so that the results of the study can be scientifically accounted for.

Regardless of the amount of fees obtained by auditors or public accountants after carrying out audit services on the financial statements of client companies, an auditor must carry out his work in accordance with the guidelines of audit standards and professional codes of ethics, showing good quality as an independent person in providing opinions on financial statements. Quality audits can reduce the risk of financial statement errors so as to increase the honesty of financial statements, can also maintain trust, a healthy investment climate and economic transparency in each country. The next suggestion for researchers is to conduct further research by collecting data related to other variables related to audit quality in addition to audit fees with data sources from older years to the latest year when the next researcher will conduct research. Then to the readers to give advice on the shortcomings of this research.

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