Moderating Analpysis of the Audit Committee on the Effect of Auditor Workload, Audit Tenure, and Auditor Specialization on Audit Quality

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This study is motivated by the importance of audit quality in ensuring the credibility of financial statements, particularly in the property and real estate sector, where complex transactions often increase audit risk. The objective of this research is to obtain empirical evidence on the effect of auditor workload, audit tenure, and auditor specialization on audit quality, with the audit committee acting as a moderating variable. This study employs a quantitative approach using secondary data derived from annual reports and audited financial statements of companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The sampling technique used is purposive sampling, resulting in 213 companies that meet the specified criteria. Data processing was conducted using Microsoft Excel, while hypothesis testing and statistical analysis were performed using E-Views 10. The results indicate that auditor workload, audit tenure, and auditor specialization have significant effects on audit quality, and the audit committee is able to moderate these relationships, thereby strengthening the influence of independent variables on audit quality. In conclusion, this study confirms that both auditor-related factors and corporate governance mechanisms play a vital role in improving audit quality, and the presence of an effective audit committee enhances oversight effectiveness and contributes to higher-quality financial reporting.
Keywords: audit quality; auditor workload; audit tenure; auditor specialization; audit committee.

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1. Introduction

The separation of management and ownership functions within a company gives rise to differences in interests between shareholders and management, which may trigger fraudulent behavior, such as the practice of earnings management by management due to each party's tendency to pursue its desired level of wealth [1]. Therefore, the role of an independent third party namely, the auditor is required to monitor management behavior in order to prevent such [1].

To ensure that audited financial statements remain honest and reliable, audit quality is essential. Client financial statements are free from material misstatements and comply with generally accepted accounting standards when audited through a high-quality audit process. In this regard, auditors must not only possess sufficient technical competence to perform their work properly but must also maintain objectivity and professional skepticism.

Over the past few decades, the external audit services market has grown rapidly. The global financial crisis further reinforced the importance and role of audit services in strengthening corporate governance and improving the accuracy of financial reporting. Demand for public accounting services is expected to continue increasing in the future as a result of regulations requiring transparent and accountable financial reporting, as well as the growing number of multinational companies, including in Indonesia. According to the Financial Services Authority (OJK), as of February 2019 there were 612 public accounting firms operating throughout Indonesia [2].

An auditor must be an expert in the field to perform duties professionally and uphold the code of professional ethics. Auditor expertise consists of two elements: knowledge and experience. DeAngelo, as cited in previous research [3] states that audit quality is the probability that an auditor will detect and report violations in a client's accounting system. Public accountants must maintain independence when auditing companies or clients to ensure that users of financial statements are not disadvantaged by companies audited by public accountants. In line with this, public accountants will gain the full trust of financial statement users, which constitutes essential capital in carrying out their role as assurance service providers.

Compliance with standards such as SA 330 (Auditor Responses to Assessed Risks) is crucial, as it provides guidance for auditors in adjusting evidence gathering, risk assessment, and audit procedures [4]. Emphasizes the need for experienced auditors to ensure high-quality audits [5]. Moses highlights the impact of the pandemic on clients, which led to increased scrutiny [5].. Auditors now require more time and consultation to conduct going concern analyses due to heightened economic uncertainty caused by the pandemic.

High workload may lead to fatigue and dysfunctional audit behavior, thereby reducing auditors' ability to detect errors or report irregularities. Lopez found that audit processes conducted under workload pressure result in lower audit quality compared to those performed without such pressure [6]. Potential consequences of audit workload include reduced audit quality and earnings quality [6]. Previous research show that excessive workload pressure may cause auditors to take shortcuts or compromise audit procedures, thereby risking a decline in audit quality [5]. Against this background, it is highly interesting to examine the effect of workload levels at each public accounting firm on its audit quality. Research on the impact of workload on audit quality remains relatively limited.

The government has updated regulations concerning the tenure of public accountants and public accounting firms with clients to prevent declining auditor independence and competence due to excessively long audit engagements. There is still considerable debate regarding the relationship between audit tenure and audit quality. For example previous research found that longer audit tenure may reduce auditor independence due to the development of emotional relationships between auditors and clients, which can influence audit opinions [7]. This finding contradicts the study by [8], which found that financial statement fraud is more likely to occur in the early years of audit engagement.

Audit quality is also influenced by auditor specialization. Specialist auditors possess better understanding and knowledge of a company's internal controls, business risks, and industry-specific audit risks. Solomon's research found that specialist auditors tend to make fewer errors compared to non-specialist auditors [6]. Previous research found that companies audited by specialist auditors exhibit lower discretionary accruals [6].

Auditor specialization refers to the expertise and experience of auditors in handling clients within specific industries. According to Rinata and Aliah, auditors with industry specialization are considered to have a better understanding of business characteristics, operational risks, and applicable accounting standards within that industry [9]. This in-depth knowledge enables auditors to more quickly identify discrepancies and potential misstatements in financial statements, thereby potentially enhancing audit quality. Therefore, auditor specialization represents significant added value in the effectiveness of the audit process.

According to the Decree of Bapepam and LK No. Kep-29/PM/2004, one of the duties of the audit committee is to review financial information to be issued by the company and to review the external auditor's examination. The existence of an audit committee is expected to reduce management's opportunistic behavior in conducting earnings management through oversight of financial reporting and to help enhance auditor independence by supervising external auditors [1]. Lennox's research states that the audit

committee plays an important role in recommending the appointment and replacement of public accounting firms to maintain the integrity of the audit reporting process [1]. Inconsistent research findings regarding the effect of audit tenure on audit quality make this issue still important to examine and highlight the need to use the audit committee as a moderating variable.

Audit quality is essential throughout the entire audit process to enhance the reliability and quality of information and to provide benefits to stakeholders. Because stakeholders view audited information as reliable, auditing is likely to improve the quality of information used in decision-making. Arens and Johnstone state that ensuring audits are conducted with high quality is crucial in meeting users' expectations regarding the role of auditors [10].

Other factors may also influence the audit quality produced by auditors. Therefore, in order to identify solutions for improving audit quality, it is important to study the factors affecting audit quality and evaluate their impact on audit quality [11].

2. Literature Review and Problem Statement

Audit quality is fundamentally associated with the auditor's ability to detect and report material misstatements in financial statements. One of the main determinants of audit quality discussed in the literature is auditor workload. Workload reflects the volume of tasks faced by auditors, which can be proxied by the number of clients handled or the limited time budget allocated to complete audit procedures. Lopez defines workload as the "busy season" phenomenon, typically occurring in the first quarter of the year when most companies have fiscal year-ends in December [6]. In other studies, workload is referred to as audit capacity stress, describing the pressure arising from excessive client portfolios [6]. Following the collapse of Enron and the dissolution of Arthur Andersen, several U.S. public accounting firms experienced increased client loads, intensifying audit capacity stress. Empirical evidence suggests that tight time budgets and excessive workload reduce auditors' ability to detect errors and increase the likelihood of lower audit quality [6]. Furthermore, Fitriany finds that workload, measured by the ratio of clients to partners, negatively affects audit quality [6]. Accordingly, this study hypothesizes that auditor workload has a negative effect on audit quality (H1a), and that this relationship is moderated by the existence of an audit committee (H1b).

Audit tenure, defined as the length of the engagement between a public accounting firm and its client [12], is another critical factor influencing audit quality. In Indonesia, auditor rotation is regulated under Ministry of Finance Regulation No. 17/PMK.01/2008, which mandates firm rotation every six consecutive years and partner rotation every three consecutive years. The rationale for such regulation is to safeguard auditor independence, which is a core component of audit quality. Prolonged tenure may lead to excessive familiarity between auditors and clients, potentially impairing objectivity and professional skepticism. Although longer tenure may enhance client-specific knowledge and audit efficiency, diminished independence may increase the risk of audit failure. Therefore, this study proposes that audit tenure negatively affects audit quality (H2a) and that the audit committee may mitigate this negative effect through strengthened oversight (H2b).

Auditor industry specialization is defined as the auditor's expertise and extensive experience within a particular industry. Auditors serving multiple clients in the same industry tend to possess superior knowledge regarding internal control systems, business risks, and industry-specific accounting standards. Specialized auditors are more likely to detect irregularities and earnings management practices, thereby enhancing the credibility of financial reporting [2]. Panjaitan further argues that managers and senior auditors assigned according to their specialization are better able to identify material misstatements. From a competence perspective, specialization enhances audit effectiveness and contributes positively to audit

quality [6]. Accordingly, this study hypothesizes that auditor specialization positively affects audit quality (H3a), and that the presence of an audit committee strengthens this positive relationship (H3b).

The audit committee represents a crucial corporate governance mechanism in the financial reporting process. As part of the board's oversight structure, the audit committee supports commissioners in monitoring external auditors and ensuring the integrity of financial statements. An effective audit committee enhances transparency, strengthens internal control monitoring, and safeguards auditor independence. Empirical studies suggest that companies with active and independent audit committees tend to exhibit higher audit quality. Therefore, this study proposes that the existence of an audit committee has a positive direct effect on audit quality (H4) and plays a moderating role in strengthening governance effectiveness.

Overall, prior empirical findings reveal mixed results regarding the determinants of audit quality. Several studies report that auditor workload negatively affects audit quality [1], [2], [5], [11], while others find no significant effect [6], [10], [13]. Similarly, audit tenure and specialization demonstrate inconsistent findings across studies. Regarding moderating effects, Rusli and Wiratmaja find that the audit committee strengthens certain relationships[1], whereas Herdina report insignificant moderating effects [14]. These inconsistencies justify further investigation, particularly within the property and real estate sector, to examine whether auditor workload, audit tenure, auditor specialization, and the existence of an audit committee influence audit quality and whether the audit committee moderates these relationships.

3. Method

This study employs a quantitative research design using secondary data obtained from companies in the property and real estate sector listed on the Bursa Efek Indonesia during the 2022–2024 period, as well as public accounting firm reports submitted to the Pusat Pembinaan Profesi Keuangan, Ministry of Finance of the Republic of Indonesia. The sampling technique applied is purposive sampling, in which observations are selected based on specific criteria aligned with the research objectives. The criteria include: (1) companies listed consecutively on the Indonesia Stock Exchange from 2022 to 2024; (2) companies that published complete annual financial statements during the observation period; and (3) companies with complete data required to measure all research variables. The study uses published financial statement data accessed through the official IDX website and company websites. The dependent variable, audit quality, is proxied by absolute discretionary accruals (|DA|) estimated using the Kasznik (1999) model, as adopted by previous research [6]. Total accruals (TA) are calculated as net income minus cash flow from operations, and discretionary accruals are obtained from the regression residuals of the Kasznik model. A lower |DA| indicates higher audit quality, whereas a higher |DA| reflects lower audit quality.

The independent variables consist of auditor workload, audit tenure, and auditor industry specialization, while the audit committee serves as a moderating variable. Auditor workload is measured using the ratio of the number of audit clients handled by a public accounting firm to the number of its partners [1]. Audit tenure is calculated based on the number of consecutive years the same audit firm audits a client, starting from year one and increasing annually unless there is an affiliation change. Auditor specialization is measured using a weighted market share approach based on the proportion of clients within a specific industry multiplied by the relative average assets, following Siregar [6]; an audit firm is classified as a specialist if it holds at least 10% market share. Data are processed using Microsoft Excel and analyzed with EViews 10 through panel data regression. Model selection is conducted using the Chow test and Hausman test to determine whether the pooled least squares, fixed effects, or random effects model is most appropriate. Hypotheses are tested using multiple linear regression with interaction terms to examine moderating effects. Statistical significance is assessed through F-tests, t-tests, and adjusted R^2, while

classical assumption tests (normality, multicollinearity, heteroskedasticity, and autocorrelation) are performed to ensure model validity.

4. Results and Discussion

Result

This study employs a panel data regression model using the Fixed Effect Model approach, based on the results of the Chow Test and Hausman Test, which show significance values of less than 0.05. These results indicate that the Fixed Effect Model is the most appropriate model for explaining variations across companies in the sample.

Descriptive Statistics

This analysis is intended to describe the condition and characteristics of the variables used in the study, including the mean, median, maximum value, minimum value, and standard deviation [15].

Table 1. Descriptive Statistics of Research Data for the 2022–2024 Period

Date: 01/13/26 Time: 18:48
Sample: 2022 2024

	KA (Y)	BKA (X1)	MPA (X2)	SA (X3)	KKA (Z)	BKA_KKA	MPA_KKA	SA_KKA
Mean	-0.041594	0.283051	1.812207	0.062204	1.032413	0.303435	1.859540	0.055664
Median	-0.028470	0.222222	2.000000	0.022355	1.000000	0.214286	1.500000	0.018598
Maximum	0.713507	1.000000	3.000000	0.298675	3.000000	1.500000	7.500000	0.448012
Minimum	-1.807173	0.025000	1.000000	1.88E-06	0.000000	0.000000	0.000000	0.000000
Std. Dev.	0.191490	0.210457	0.808237	0.072602	0.466587	0.295265	1.181857	0.069472
Skewness	-3.584358	1.466446	0.353119	0.971381	0.383859	1.790017	1.109751	1.721786
Kurtosis	39.40889	4.488428	1.622035	2.628262	4.479550	5.829389	4.858303	7.290507
Jarque-Bera	12220.86	96.00333	21.27836	34.72356	24.65882	184.7960	74.36784	268.6164
Probability	0.000000	0.000000	0.000024	0.000000	0.000004	0.000000	0.000000	0.000000
Sum	-8.859572	60.28981	386.0000	13.24942	219.9039	64.63173	396.0820	11.85633
Sum Sq. Dev.	7.773727	9.389938	138.4883	1.117467	46.15315	18.48245	296.1184	1.023186
Observations	213	213	213	213	213	213	213	213

Based on the results of the analysis, the average value of Audit Quality (AQ) of -0.041 indicates that audit quality still requires further improvement and development. Nevertheless, the maximum value of 0.71 and the standard deviation of 0.19 suggest that audit quality has been relatively consistent across the observed companies.

The Auditor Workload (AWL) variable has an average value of 0.28, meaning that approximately 28% of auditors experience a relatively high workload. Meanwhile, the average Audit Tenure (AT) of 1.81, accompanied by a standard deviation of 0.21, indicates that the duration of audit engagements is generally adequate in terms of timeline. Auditor Specialization (AS), with an average of 0.06, reflects a fairly good condition, with a normal level of variation (standard deviation of 0.07). The existence of an Audit Committee (AC) shows a relatively stable influence, with an average value of 1.03.

Panel Data Regression Analysis

a. Pooled Least Squares (PLS)

Tabel 2. Pooled Least Squares (PLS)

Dependent Variable: KA
Method: Panel Least Squares
Date: 01/13/26 Time: 18:49
Sample: 2022 2024
Periods included: 3
Cross-sections included: 71
Total panel (balanced) observations: 213

Variable	Coefficient	Std. Error	t-Statistic	Prob.
BKA	0.122786	0.062973	1.949812	0.0525
MPA	0.046515	0.015906	2.924304	0.0038
SA	0.446263	0.187290	2.382737	0.0181
KKA	-0.001523	0.028177	-0.054044	0.9570
C	-0.186830	0.048062	-3.887275	0.0001
R-squared	0.085353	Mean dependent var		-0.041594
Adjusted R-squared	0.067764	S.D. dependent var		0.191490
S.E. of regression	0.184888	Akaike info criterion		-0.514934
Sum squared resid	7.110214	Schwarz criterion		-0.436031
Log likelihood	59.84052	Hannan-Quinn criter.		-0.483047
F-statistic	4.852556	Durbin-Watson stat		1.508970
Prob(F-statistic)	0.000922			

The regression results using the Pooled Least Squares (PLS) model in Equation 1 show that, partially, the variables Audit Tenure (p = 0.0038) and Auditor Specialization (p = 0.0181) have a significant positive effect on Audit Quality. Meanwhile, Auditor Workload and the existence of an Audit Committee do not show a significant effect. The F-test produces a probability value of 0.00 (< 0.05), indicating that all independent variables simultaneously have a significant effect on audit quality. The Adjusted R^2 value of 0.0677 indicates that the model explains only 6.77% of the variation in audit quality.

Fixed Effect

Tabel 3. Fixed Effect Test

Dependent Variable: KA
Method: Panel Least Squares
Date: 01/13/26 Time: 18:49
Sample: 2022 2024
Periods included: 3
Cross-sections included: 71
Total panel (balanced) observations: 213

Variable	Coefficient	Std. Error	t-Statistic	Prob.
BKA	0.312104	0.109204	2.857993	0.0049
MPA	0.030225	0.016369	1.846442	0.0670
SA	0.621474	0.447599	1.388460	0.1672
KKA	0.021609	0.063044	0.342766	0.7323
C	-0.245677	0.078623	-3.124741	0.0022
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.494325	Mean dependent var		-0.041594

Adjusted R-squared	0.223166	S.D. dependent var	0.191490
S.E. of regression	0.168776	Akaike info criterion	-0.450302
Sum squared resid	3.930978	Schwarz criterion	0.733252
Log likelihood	122.9571	Hannan-Quinn criter.	0.028012
F-statistic	1.823009	Durbin-Watson stat	2.643599
Prob(F-statistic)	0.001224		

Based on the estimation results, it was found that partially, the Auditor Workload (AWL) variable has a significant effect on Audit Quality. Meanwhile, the variables Audit Tenure (AT), Auditor Specialization (AS), and the existence of an Audit Committee (AC) do not show a significant effect on Audit Quality, with probability values of 0.0670, 0.1672, and 0.7323, respectively.

Random Effect

Table 4. Random Effect regression model

Dependent Variable: KA
Method: Panel EGLS (Cross-section random effects)
Date: 01/13/26 Time: 18:50
Sample: 2022 2024
Periods included: 3
Cross-sections included: 71
Total panel (balanced) observations: 213
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
BKA	0.150726	0.066858	2.254415	0.0252
MPA	0.042439	0.015059	2.818168	0.0053
SA	0.485659	0.205079	2.368153	0.0188
KKA	0.000393	0.030880	0.012721	0.9899
C	-0.191781	0.049785	-3.852153	0.0002

Effects Specification

	S.D.	Rho
Cross-section random	0.074694	0.1638
Idiosyncratic random	0.168776	0.8362

Weighted Statistics

R-squared	0.189024	Mean dependent var	-0.033011
Adjusted R-squared	0.171505	S.D. dependent var	0.175774
S.E. of regression	0.169373	Sum squared resid	5.966920
F-statistic	5.081629	Durbin-Watson stat	1.785444
Prob(F-statistic)	0.000631		

Unweighted Statistics

R-squared	0.084251	Mean dependent var	-0.041594
Sum squared resid	7.118783	Durbin-Watson stat	1.496548

The Random Effect regression model shows that only the variables Auditor Workload (AWL), Audit Tenure (AT), and Auditor Specialization (AS) have a significant effect on Audit Quality, with probability values of 0.0252, 0.0053, and 0.0188, respectively ($p < 0.05$). Meanwhile, the existence of the Audit Committee (AC) does not have a significant partial effect. Simultaneously, the model has a Prob (F-statistic) value of 0.000631, indicating that all independent variables jointly have a significant effect on audit quality. The Adjusted R-squared value of 0.1715 indicates that approximately 17.15% of the variation in audit quality

can be explained by the model. To determine the best model among the Common Effect, Fixed Effect, and Random Effect models, two types of tests are employed (Karnadi, 2017):

Chow Test or Likelihood Ratio Test

The Chow Test is conducted to determine the better model between the Common Effect and Fixed Effect models, with the following hypotheses:
H_0: Common Effect Model
H_1: Fixed Effect Model

If the probability value of the F-statistic is greater than 0.05, then H0 is accepted, meaning that the Common Effect model is the more appropriate model. Conversely, if the probability value is less than 0.05, then the Fixed Effect model is considered the more appropriate model.

Table 5. Chow Test

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.594422	(70,138)	0.0103
Cross-section Chi-square	126.233205	70	0.0000

If the Prob (F-statistic) is less than 0.05, then the best model is the Fixed Effect model. If the significance value (Prob.) of Cross-Section F is less than 0.05, then the Fixed Effect model is the most appropriate model.

Hausman Test

This test is used to determine the best model between the Random Effect and Fixed Effect models, with the following hypotheses:
H_0: Random Effect Model
H_1: Fixed Effect Model

To determine which hypothesis is accepted, the chi-square statistical probability value must be examined. If the probability value is greater than 0.05, then H0 is accepted, meaning that the Random Effect model is the most appropriate model. However, if the probability value is less than 0.05, then the Fixed Effect model is considered the best model.

Table 6. Hausman Test

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	5.473346	4	0.2421

If the chi-square statistical probability value is greater than 0.05, then H0 is accepted, meaning that the Random Effect model is the most appropriate model. Although the model is simultaneously significant, the results of the Hausman test indicate that the Fixed Effect model is more appropriate than the Random Effect model. To further confirm whether the Random Effect model is indeed the most suitable model, the Lagrange Multiplier (LM) test is conducted.

Null (no rand. effect)	Cross-section	Period	Both
Alternative	One-sided	One-sided	
Breusch-Pagan	4.660120	0.629755	5.289876
	(0.0309)	(0.4274)	(0.0214)

If the Breusch–Pagan probability value is less than 0.05, then H_1 is accepted and the model used is the Random Effect Model (REM). Therefore, for Equation 1, the subsequent analysis uses the Random Effect Model. If the F-statistic probability value is less than 0.05, then the best model is the Fixed Effect Model. Therefore, for Equation 1, the subsequent analysis uses the Fixed Effect Model.

Hypothesis Testing

In this study, linear regression analysis is employed as follows:

$$Y=\alpha+\beta1X1+\beta2X2+\beta3X3+\beta4X4(REM)$$

Variable	Coefficient	Std. Error	t-Statistic	Prob.
BKA	0.150726	0.066858	2.254415	0.0252
MPA	0.042439	0.015059	2.818168	0.0053
SA	0.485659	0.205079	2.368153	0.0188
KKA	0.000393	0.030880	0.012721	0.9899
C	-0.191781	0.049785	-3.852153	0.0002

Description:

Y = Audit Quality

X_1 = Auditor Workload

X_2 = Audit Tenure

X_3 = Auditor Specialization

Z = Existence of the Audit Committee

α = Constant

$\beta_1 - \beta_3$ = Regression Coefficients

a) F-Test

The F-test is conducted to examine the overall feasibility of the research model. The level of significance used is 0.05 (Karnadi, 2017). If the significance value is less than 0.05, then H_0 is rejected, indicating that the independent variables simultaneously have a significant effect on the dependent variable. Conversely, if the significance value is greater than 0.05, then H_0 is accepted.

Table 7. F-Test Result

R-squared	0.189024
Adjusted R-squared	0.171505
S.E. of regression	0.169373
F-statistic	5.081629
Prob(F-statistic)	0.000631

If the significance value is less than 0.05, then H_0 is rejected.

b) t-Test

The t-test is conducted to examine whether each independent variable partially has a significant effect on the dependent variable. The test uses a significance level of 0.05. If the significance value is less than 0.05, then H_0 is rejected, indicating that the independent variable has a significant partial effect on the dependent variable. Conversely, if the significance value is greater than 0.05, then H_0 is accepted (Karnadi, 2017).

Table 8. T-Test Result

Variable	Coefficient	Std. Error	t-Statistic	Prob.
BKA	0.150726	0.066858	2.254415	0.0252
MPA	0.042439	0.015059	2.818168	0.0053
SA	0.485659	0.205079	2.368153	0.0188
KKA	0.000393	0.030880	0.012721	0.9899
C	-0.191781	0.049785	-3.852153	0.0002

If the significance value is less than 0.05, then H_0 is rejected.

c) Coefficient of Determination Test (Adjusted R-Squared)

This test is used to measure the coefficient of determination between two or more independent variables and the dependent variable. An Adjusted R^2 value that is close to 1 indicates that the independent variables have a strong ability to predict variations in the dependent variable, as nearly all the necessary information is explained by the model (Karnadi, 2017).

Table 9. Determination Test

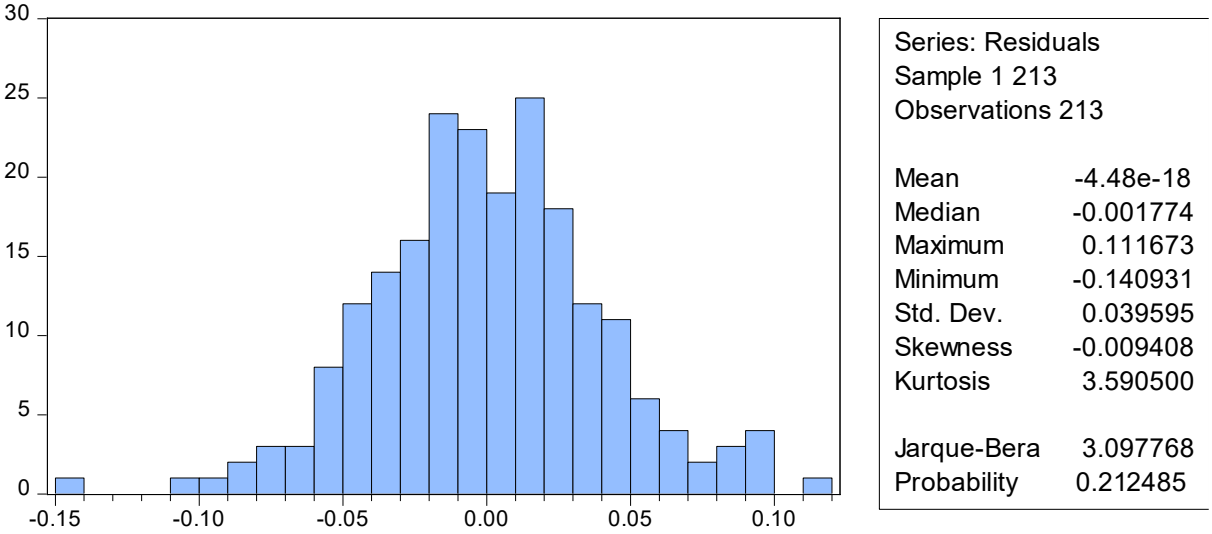
R-squared	0.189024
Adjusted R-squared	0.171505
S.E. of regression	0.169373
F-statistic	5.081629
Prob(F-statistic)	0.000631

Data Analysis Assumptions

a. Normality Test

The decision regarding whether the data are normally distributed is based on the following criteria:

1. If the significance value (sig) is greater than 0.05, the data are considered to be normally distributed.
2. If the significance value (sig) is less than 0.05, the data are considered not to be normally distributed.



If the significance value (sig) is greater than 0.05, the data can be considered normally distributed.

b. Multicollinearity Test

According to Ghozali (2016), the criterion for assessing whether multicollinearity exists is based on the Variance Inflation Factor (VIF). If the VIF value is less than 10, it indicates that there is no multicollinearity. Conversely, if the VIF value is greater than 10, it indicates the presence of multicollinearity.

Table 10. Multicollinearity Test

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
BKA	0.000185	3.069029	1.089321
MPA	1.18E-05	6.202411	1.025013
SA	0.001640	1.992399	1.146686
KKA	3.71E-05	6.345062	1.071966

C	0.000108	14.39343	NA

The VIF values are below 10, indicating that there is no multicollinearity.

c. Heteroscedasticity Test

In this study, the Glejser test is used by regressing the independent variables on the absolute residuals. The criteria for determining the presence of heteroscedasticity are as follows: if the significance value between the independent variables and the residuals is greater than 0.05, then there is no heteroscedasticity; however, if the significance value is less than 0.05, then heteroscedasticity is present (Ghozali, 2018).

Table 11. Heteroscedasticity Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.028201	0.006427	4.387865	0.0000
BKA	-0.003796	0.008421	-0.450767	0.6526
MPA	0.000810	0.002127	0.380780	0.7038
SA	-0.037781	0.025045	-1.508516	0.1329
KKA	0.004431	0.003768	1.175901	0.2410

Since the significance value between the independent variables and the residuals is greater than 0.05, it can be concluded that there is no indication of heteroscedasticity.

d. Autocorrelation Test

Tabel 12. Autocorrelation Test

Mean dependent var	-0.033011
S.D. dependent var	0.175774
Sum squared resid	5.966920
Durbin-Watson stat	1.785444

If the Durbin–Watson (DW) value lies between -2 and +2, it indicates that there is no autocorrelation.

Expected Research Outputs

Table 13. Research Outputs

No.	Type of Output	Description
1	Publication in a SINTA-indexed journal or international proceedings	SINTA-indexed journal
2	Intellectual Property Rights (IPR)	Available
3	Product/Prototype	Available

5. Conclusion

This study concludes that auditor-related factors, namely auditor workload, audit tenure, and auditor specialization, have a significant influence on audit quality in property and real estate companies listed on the Indonesia Stock Exchange during the 2022–2024 period. The findings indicate that higher auditor competence and experience, as reflected in specialization and tenure, contribute to improved audit quality, while workload pressure also plays a critical role in shaping audit outcomes. However, the audit committee, as a corporate governance mechanism, was found to have no significant direct effect on audit quality, suggesting that its effectiveness may depend on other supporting factors such as independence, expertise, and frequency of meetings.

Despite these findings, this study has several limitations. First, the relatively short observation period (2022–2024) may not fully capture long-term patterns of audit quality. Second, the measurement of audit quality using discretionary accruals may not comprehensively reflect all dimensions of audit quality. Third, the explanatory power of the model remains limited, indicating that other variables not included in this study

may also influence audit quality. Therefore, future research is recommended to extend the observation period, incorporate alternative proxies of audit quality such as audit report lag or restatements, and include additional variables such as audit fees, auditor reputation, or corporate governance characteristics. Furthermore, future studies may explore different sectors or apply comparative cross-country analysis to enhance the generalizability of findings.

6. References

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