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# What Drives Audit Quality in Food and Beverage Companies?

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**ABSTRACT**

*This study aims to examine the effects of audit tenure, audit fees, and audit committees on audit quality in food and beverage companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. This quantitative study uses secondary data in the form of audited financial statements of food and beverage companies from 2019 to 2023, with a sample of 33 companies selected through purposive sampling and analyzed using logistic regression. This study contributes to providing empirical evidence regarding the factors that influence audit quality, particularly audit tenure, audit fees, and audit committees, in the relevant sector. The results indicate that audit tenure, audit fees, and audit committees each have no significant effect on audit quality in food and beverage companies listed on the IDX from 2019 to 2023. These findings contribute theoretically by enriching the literature on the determinants of audit quality, highlighting the inconsistencies in previous research results, and practically provide implications for management and regulators in evaluating the effectiveness of audit policies and oversight mechanisms.*

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

## INTRODUCTION

The food and beverage industry plays a pivotal role in Indonesia's economic growth, contributing 37.82% to the non-oil and gas manufacturing GDP in 2022 and recording steady growth. Amid increasing competition, the credibility of audited financial statements becomes critically important, placing greater emphasis on audit quality within the sector. High-quality audits are essential to ensure the reliability and transparency of financial reporting, thereby strengthening stakeholder trust and supporting sound decision-making in a highly competitive industry.

Audited financial statements must be prepared fairly and in accordance with applicable accounting standards. Audit quality refers to the auditor's ability to detect material misstatements as well as their willingness to disclose such findings, while adhering to auditing standards and the professional code of ethics (Novrilia et al., 2019). High-quality audits enhance the credibility of financial statements, reduce the risk of misleading information for stakeholders, protect public interests, and strengthen trust in the capital market.

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One notable case that illustrates poor audit quality occurred at Tiga Pilar Sejahtera Food, Lts (AISA) in 2017. The public accounting firm Amir Abadi Jusuf, Aryanto, Mawar & Rekan issued an unqualified opinion despite the later discovery of material misstatements. A forensic investigation commissioned by the new management revealed overstatements of IDR 4 trillion in accounts receivable, inventories, and fixed assets; IDR 662 billion in sales; and IDR 329 billion in EBITDA. This case demonstrates how low-quality audits can severely undermine the credibility of financial reporting.

Audit quality is influenced by various internal and external factors. Internal factors such as independence, competence, and auditor experience play a critical role. Meanwhile, external factors include audit firm size, audit tenure, audit fees, and the presence of an audit committee. For instance, audit delay-the lag between the end of the fiscal year and the issuance of the audit report-can reduce audit quality by diminishing both timeliness and relevance of financial information (Sianturi & Siagian, 2022).

Audit tenure, or the length of the auditor–client relationship, may also impair auditor independence (Sari & Triyani, 2018). While some studies argue that extended tenure reduces audit quality (Panjaitan & Chariri, 2014), others find no significant effect (Muliawan & Sujana, 2017). A similar debate exists regarding audit fees. Some research suggests that higher fees enhance auditor diligence (Lailatul & Yanthi, 2021), whereas others conclude that audit quality is not necessarily dependent on the amount of fees paid (Yanti & Wijaya, 2020).

The role of the audit committee likewise remains contested. Some scholars argue that audit committees enhance oversight and audit quality (Rizaldi et al., 2022), yet others highlight that poor communication with external auditors may reduce the effectiveness of such oversight (Atmojo & Sukirman, 2019).

Given these contradictory findings, this study aims to examine the influence of audit tenure, audit fees, and audit committees on audit quality in manufacturing companies within the food and beverage subsector listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. This timeframe aligns with Government Regulation No. 20 of 2015, which sets a maximum limit of five consecutive years for the provision of audit services. The results indicate that audit tenure, audit fees, and audit committees do not have a significant effect on audit quality. These findings contribute theoretically by enriching the literature on audit quality determinants, particularly by highlighting inconsistencies in prior empirical evidence, and practically by providing insights for regulators and practitioners to reassess the effectiveness of existing audit-related policies and governance mechanisms.

## LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT

### Agency Theory

According to Jensen & Meckling (1976), agency theory explains the contractual relationship between principals (owners) and agents (management), in which decision-making authority is delegated to the agent. This theory assumes that individuals act in their own self-interest, potentially leading to conflicts of interest and agency problems. Recent studies further emphasize that such conflicts arise due to information asymmetry, where managers possess more comprehensive internal information than shareholders, thereby increasing the risk of opportunistic behavior such as earnings manipulation and biased financial reporting (Alareeni & Hamdan, 2020; Appiah et al., 2023).

Management, as the agent, is responsible for providing financial information to shareholders as the principal. However, prior research highlights that managers may present financial statements in a favorable manner that does not fully reflect the firm's actual condition, reinforcing the need for effective monitoring mechanisms (Kwarteng et al., 2021; Salehi et al., 2020). In this context, auditing plays a crucial role as an external governance mechanism that mitigates agency conflicts by enhancing transparency, reducing information asymmetry, and improving the credibility of financial reporting (Alodat et al., 2021; Orazalin, 2020).

Furthermore, recent literature underscores that high-quality audits function as a control mechanism that constrains managerial opportunistic behavior and strengthens financial reporting reliability, particularly in environments with weak governance or high agency conflicts (Sultana et al., 2022; Nawaz et al., 2021). Audit committees and external auditors, therefore, serve as key monitoring instruments to ensure that management actions align with shareholders' interests (Baatwah et al., 2020; Alhababsah, 2021).

Thus, agency theory provides a fundamental framework for understanding the role of auditors as independent third parties in resolving conflicts of interest between principals and agents, while reinforcing the importance of audit quality in ensuring trustworthy financial reporting.

### Audit Quality and Audit Tenure

Audit tenure refers to the number of consecutive years an auditor audits a particular client (Chen et al., 2013). Audit tenure is closely related to its potential impact on auditor independence. A prolonged working relationship may create excessive familiarity between the auditor and the client, thereby reducing independence. From the perspective of agency theory, the agency problem of public accountants is rooted in institutional mechanisms: public accountants provide audit services for the benefit of the principal, yet their fees are paid by management. Therefore, longer audit

tenure may foster undue closeness between public accountants and their clients, which reduces auditor independence (Buchori & Budiantoro, 2019).

$H_1$: Audit tenure has a negative effect on audit quality in food and beverage companies listed on the Indonesia Stock Exchange during 2019–2023

**Audit Quality and Audit Fee**

An audit fee is the professional remuneration agreed upon between the auditor and the client, based on the audit work performed or to be performed (IAPI, 2011). Due to the information asymmetry between agents and principals, higher audit fees are often incurred to engage auditors. Such fees are intended to reduce moral hazard and are expected to enhance audit quality. In audit theory, auditors are required to obtain and evaluate evidence systematically. This process is costly; thus, the higher the audit fee, the more extensive the evidence gathered, which in turn improves audit quality (Lailatul & Yanthi, 2021).

$H_2$: Audit fees have a positive effect on audit quality in food and beverage companies listed on the Indonesia Stock Exchange during 2019–2023

**Audit Quality and Audit Committee**

An audit committee is a committee established to assist the Board of Commissioners in monitoring and ensuring the effectiveness of the internal control system, as well as the performance of internal and external auditors. According to the Financial Services Authority (OJK, 2014), audit committees are required to convene at least once every three months. As a supervisory body and an informational bridge between management and external auditors, the audit committee reduces information asymmetry. The more frequent the meetings held by the audit committee, the more effective the oversight and monitoring of the company, which ultimately enhances audit quality (Rizaldi et al., 2022).

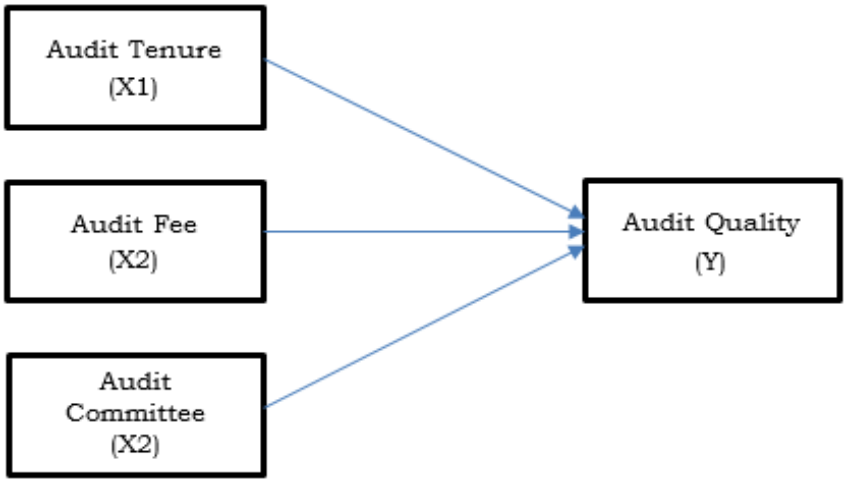



**Figure 1**
**Research Model**

$H_3$: The audit committee has a positive effect on audit quality in food and beverage companies listed on the Indonesia Stock Exchange during 2019–2023

## RESEARCH METHOD

The research employs a quantitative approach, which is used to test objective theories by examining the relationships among variables. The type of research is causal-comparative, which aims to investigate cause-and-effect relationships between two or more variables by observing existing differences among distinct groups.

This study uses secondary data in the form of audited financial statements from 2019 to 2023 of food and beverage subsector companies listed on the Indonesia Stock Exchange (IDX). The research was conducted starting in March 2025. The population of this study consists of 52 food and beverage companies listed on the IDX during the 2019–2023 period. The sample was determined using a purposive sampling method, resulting in a total of 33 companies. The criteria for sample selection in Table 1.

The data collection method employed in this study is documentation, namely by collecting, recording, and reviewing audited financial statements of food and beverage companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. These reports were obtained from the official websites of the respective companies.

### Operational Definition of Variables

The audit tenure variable is measured using an interval scale by calculating the number of consecutive years a Public Accounting Firm has been engaged to audit a company's financial statements. The first year of engagement is assigned the value of 1, with subsequent years incremented by one. An audit fee refers to the compensation provided by a company to an auditor for services rendered in auditing the company's financial statements (Indriyani & Meini, 2021). In this study, audit fee is proxied by the professional

**Tabel 1. Sample Selection Criteria**

| No | Criteria | Number of Saples |
|---|---|---|
| 1 | Food and beverage subsector companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023 | 53 |
| 2 | Companies that did not experience delisting during the observation period | (1) |
| 3 | Companies that used the Indonesian Rupiah (IDR) as their reporting currency | (1) |
| 4 | Companies that published complete annual reports throughout 2019–2023 | (18) |
| Total Sample (Companies) | | 33 |
| Total Sample (33 X 5) | | 165 |

Source: Data Processed

fees disclosed in the company's financial statements. The audit fee variable is measured using the natural logarithm of professional fee information (Rifai, 2019).

*Audit Fee = Ln (fee)*

An audit committee is a committee established by the Board of Commissioners and consists of at least three members. In this study, the audit committee is measured using the following indicator:



*Audit Comitee Meet (ACM) = Number of Audit Comitte Meetings per Year*

Audit quality is measured using the earnings benchmark approach, which assesses whether the company's Return on Assets (ROA) falls within the benchmark. If ROA lies within the range (μ−σ<ROA<μ+σ) (μ−σ<ROA<μ+σ), audit quality is considered good. Conversely, if ROA lies outside the benchmark ( ROA > (μ−σ) (ROA>μ+σ) or ( ROA < μ-σ) (ROA<μ−σ), audit quality is deemed poor. Here, μ μ represents the average ROA of all sample companies, and σ σ denotes the standard deviation (Wicaksono, 2019). Audit quality is measured using a dummy variable, with a value of 1 assigned to good audit quality and 0 to poor audit quality.

**Data Analysis Techniques**

**Descriptive Statistical Analysis**

Descriptive statistical analysis is used to analyze data by describing or illustrating the collected data. Logistic regression is a specific form of regression analysis in which the dependent and independent variables are categorical or a combination of metric (interval and ratio) and non-metric (nominal) variables. The tests employed include the Model Fit Test, the Overall Model Test, the Coefficient of Determination Test, and the Hypothesis Test.
The logistic regression model is expressed as follows:

$$AQ=\alpha+\beta 1AT+\beta 2AF+\beta 3AC+\varepsilon$$

Keterangan:
AQ = Audit Quality
α = Constanta
AT = Audit Tenure
AF = Audit Fee
AC = Audit Committee
ε = Error (residual)

**Overal Fit Model Test**

This test is used to determine whether all independent variables influence the dependent variable. The statistic employed is based on the Likelihood function (Ghozali, 2016). The Log Likelihood of the model represents the probability that the hypothesized model describes the input data. To test the null and alternative hypotheses, the Log Likelihood is transformed into -2 LogL. The following presents the results of the Overall Model Fit Test conducted in this study.

**RESULT AND DISCUSSION**

Based on the analysis and the descriptive statistical results presented in Apendix 1, it can be observed that the number of data points (N) used to analyze each variable is the same, totaling 165 firm-year observations. The Audit Quality variable has a maximum value of 1, a minimum value of 0, a mean of 0.86, and a standard deviation of 0.347. The Audit Tenure variable has a maximum value of 5, a minimum value of 1, a mean of 2.72, and a standard deviation of 1.438. The Audit Fee variable has a maximum value of IDR 179,364,000,000; a minimum value of IDR 130,650,000; a mean of IDR 28,455,133,941.97; and a standard deviation of IDR 37,555,245,313.412. The Audit Committee variable has a maximum value of 43, a minimum value of 0, a mean of 6.28, and a standard deviation of 5.249. Table 2 and Table 3 indicate a decrease in the -2 Log Likelihood (-2LL) value of 14.282. This reduction demonstrates that the regression model has improved, or in other words, the hypothesized model fits the data.

**Coefficient of Determination Test**

The coefficient of determination (Nagelkerke's R Square) is used to assess the extent to which independent variables are able to explain and influence the dependent variable. Nagelkerke's R Square is a modification of the Cox and Snell coefficient to ensure that its value ranges from 0 (zero) to 1 (one) (Ghozali, 2016). Table 4 shows a Nagelkerke R Square value of 0.150. This indicates that the variability of the dependent variable explained by the variability of the independent variables is 15%.

**Tabel 2. Initial Overall Model Fit Test Results**

| Iteration | | -2 Log likelihood | Coefficients |
|---|---|---|---|
| | | | Constant |
| Step 0 | 1 | 136.367 | 1.442 |
| | 2 | 133.311 | 1.777 |
| | 3 | 133.274 | 1.820 |
| | 4 | 133.274 | 1.820 |

Source: Data Processed

**Tabel 3. Final Overall Model Fit Test Results**

| Iteration | | -2 Log likelihood | Coefficients | | | |
|---|---|---|---|---|---|---|
| | | | Constant | Audit Tenure | Audit Fee | Comite Audit |
| Step 1 | 1 | 131.671 | 1.193 | .006 | .000 | .006 |
| | 2 | 123.931 | 1.168 | .009 | .000 | .040 |
| | 3 | 120.290 | .582 | -.006 | .000 | .156 |
| | 4 | 119.092 | .034 | -.026 | .000 | .279 |
| | 5 | 118.993 | -.155 | -.032 | .000 | .324 |
| | 6 | 118.992 | -.174 | -.033 | .000 | .328 |
| | 7 | 118.992 | -.174 | -.033 | .000 | .328 |

Source: Data Processed

**Logistic Regression Model Fit Test**

According to Ghozali (2016), this test is assessed using the Hosmer and Lemeshow test, which is measured by the chi-square value. This model tests the null hypothesis to determine whether the empirical data are consistent with the model (i.e., there is no significant difference between the model and the data, so the model can be considered fit). Based on Table 5, the results of the Hosmer and Lemeshow statistical test show a Chi- Square value of 5.590 with a significance level of 0.693, which is greater than 0.05. Therefore, H0 is accepted. This indicates that the regression model can be accepted and is suitable for further analysis.

**The Effect of Audit Tenure on Audit Quality**

Based on Table 6, the first hypothesis (H1), which states that audit tenure negatively affects audit quality, is rejected. The analysis shows that audit tenure does not affect audit quality in food and beverage companies listed on the IDX during the 2019–2023 period. This finding indicates that the length of the auditor's engagement with the client does not determine audit quality. In the food and beverage sector, which generally has relatively lower business risks and stable financial structures, auditors may more easily understand business processes, so long-term relationships may actually increase efficiency without compromising audit quality. In addition, audit firms with long-standing relationships tend to have deeper knowledge of the client's risk structure and can design more appropriate audit procedures.

This finding can be explained through Agency Theory, which states that auditors function as independent parties to reduce conflicts of interest between management (agent) and shareholders (principal). Although in the long run the auditor-client relationship

**Table 4. Coefficient of Determination (Nagelkerke's R Square) Test Results**

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|---|---|---|---|
| 1 | 118.992a | .083 | .150 |

Source: Data Processed

**Tabel 5. Results of the Logistic Regression Model Fit Test**

| Step | Chi-square | df | Sig. |
|---|---|---|---|
| 1 | 5.590 | 8 | .693 |

Source: Data Processed

**Tabel 6. Hypothesis Testing Results**

| | | B | S.E. | Wald | df | Sig. | Exp(B) |
|---|---|---|---|---|---|---|---|
| Step | Audit Tenure | -.033 | .172 | .036 | 1 | .849 | .968 |
| 1a | Audit Fee | .000 | .000 | 3.388 | 1 | .066 | 1.000 |
| | Audit Committee | .328 | .193 | 2.899 | 1 | .089 | 1.389 |
| | Constant | -.174 | .943 | .034 | 1 | .853 | .840 |

Source: Data Processed

may pose risks to auditor independence, in practice, such risks can be minimized through the implementation of good governance principles and internal audit team rotations, even if the same audit firm is retained.

This phenomenon can also be explained through Compliance Theory, which posits that individuals or organizations tend to comply with rules and formal regulations if there is an effective system of supervision and sanctions. In the context of auditing, auditors will maintain their work quality due to oversight from regulators such as Financial Services Authority and Indonesian Institute of Certified Public Accountants, as well as the obligation to comply with Public Accountant Professional Standards (SPAP).

This result supports studies conducted by Arista (2023), Effendi & Ulhaq (2021), and Yanti & Wijaya (2020), which found that audit tenure has no effect on audit quality. The length of the auditor's engagement with client companies, whether long-term or short- term, does not guarantee audit quality (Arista, 2023). However, this finding is inconsistent with studies by Agustini (2020) and Pramaswaradana & Astika (2017), which showed that audit tenure positively affects audit quality.

**The Effect of Audit Fee on Audit Quality**

Based on Table 6, the Wald value is 3.388, the Beta value is 0.00, and the significance value is 0.066 > 0.05. Thus, the second hypothesis (H2), which states that audit fee positively affects audit quality, is rejected. This result indicates that the amount of compensation received by auditors does not directly influence the quality of the audit results provided. In this case, auditors adhere to professional standards and codes of ethics in performing their duties, regardless of the fee received.

In practice, audit fees are largely determined by company size, financial statement complexity, and the audit risks faced by auditors. However, in the food and beverage sector, which has relatively stable structures and risks, fee differences among companies are not very significant. Therefore, audit fees are not a sufficiently strong indicator to influence or reflect audit quality in this context.

This finding is supported by Agency Theory, where auditors serve as independent monitoring mechanisms between management and shareholders. In this theory, auditors are expected to reduce conflicts of interest and information asymmetry, regardless of audit fee levels. This finding also relates to Professional Ethics Theory, which emphasizes the importance of integrity, objectivity, and professional competence in audit practice (Sulistiani & Hasan, 2020). Although auditors are paid by clients, ethical principles require them to maintain independence and not allow compensation to affect professional judgment.

This result is consistent with findings by Lestari (2020) & Wulandari (2021), who stated that audit fee does not significantly affect audit quality. Audit quality is more strongly determined by the audit firm's internal quality control systems and auditors'

commitment to professional ethics, rather than economic incentives such as fees. However, this finding is inconsistent with Rizaldi et al. (2022), who found that audit fee positively affects audit quality.

**The Effect of Audit Committee on Audit Quality**

Based on Table 7, the Wald value is 2.899, the Beta value is 0.328, and the significance value is 0.089 > 0.05. Thus, the third hypothesis (H3), which states that the audit committee positively affects audit quality, is rejected. This finding indicates that the presence or characteristics of the audit committee do not directly influence the quality of external audits in companies. It suggests that although the audit committee theoretically plays an important role in overseeing financial reporting and audit processes, its effectiveness in the food and beverage sector is not strong enough to significantly impact audit quality. In fact, this result implies that the role of the audit committee is not sufficiently significant in influencing audit quality. This aligns with Symbolic or Ceremonial Theory, which argues that governance structures such as audit committees are sometimes implemented merely as formalities rather than functioning effectively.

In the context of food and beverage companies, organizational structures and relatively simpler operational complexities may explain why audit committees do not play a dominant strategic role. In some companies, audit committees may exist only to comply with regulatory requirements, without effectively fulfilling their intended functions. Additionally, the lack of technical competence among committee members in accounting and auditing, or the limited frequency of meetings and coordination with external auditors, may restrict their contribution to enhancing audit quality.

This finding is consistent with Effendi and Ulhaq (2021), who stated that audit committees do not affect audit quality. Audit committee meetings are often not conducted optimally, as they tend to be held merely to comply with existing regulatory obligations. However, this finding is inconsistent with studies by Rizaldi et al. (2022) and Lailatul & Yanthi (2021), which reported that audit committees positively influence audit quality.

## CONCLUSIONS AND SUGGESTIONS

### Conclusions

Based on the research findings, the following conclusions can be drawn: Audit tenure has no significant effect on audit quality in food and beverage companies listed on the IDX. Audit fee has no significant effect on audit quality in food and beverage companies listed on the IDX and Audit committee has no significant effect on audit quality in food and beverage companies listed on the IDX. Based on the research findings, the following conclusions can be drawn: audit tenure, audit fees, and audit committees have no significant effect on audit quality in food and beverage companies listed on the Indonesia Stock Exchange (IDX).

**Implications**

These findings suggest that commonly examined governance and audit-related variables may not be the primary determinants of audit quality within this sector. Theoretically, this contributes to the ongoing debate in the literature by indicating that the relationship between audit characteristics and audit quality may be context-dependent and influenced by other latent factors. Practically, the results imply that regulators, firms, and stakeholders should not rely solely on audit tenure limitations, fee structures, or the existence of audit committees as indicators of audit quality, but should also consider strengthening other governance mechanisms such as auditor independence, internal control effectiveness, and transparency practices.

**Limitations**

This study is subject to several limitations. First, it focuses exclusively on food and beverage companies listed on the IDX, which may limit the generalizability of the findings to other sectors or jurisdictions. Second, the measurement of audit quality relies on proxy variables, which may not fully capture the multidimensional nature of audit quality. Third, the study examines only three independent variables, potentially overlooking other influential factors such as auditor reputation, firm size, leverage, or corporate governance quality.

**Suggestions for Future Research**

Future studies are encouraged to expand the scope of analysis by including a broader range of industries and longer observation periods to enhance generalizability. Researchers may also incorporate additional variables, such as auditor specialization, audit firm size (e.g., Big Four affiliation), ownership structure, and risk factors, to obtain a more comprehensive understanding of audit quality determinants. Furthermore, the use of alternative proxies or composite measures of audit quality, as well as mixed-method approaches, could provide deeper insights into the complexity of audit quality in different institutional settings..

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**Apendix 1. Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Audit Quality | 165 | 0 | 1 | 0.86 | 0.347 |
| Audit Tenure | 165 | 1 | 5 | 2.72 | 1.438 |
| Audit Fee | 165 | 130.650.000 | 179.364.000.000 | 28.455.133.942 | 37.555.245.313.412 |
| Audit Comitte | 165 | 0 | 43 | 6.28 | 5.249 |

Source: Data Processed