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Influence characteristics auditor partner and KAP size on audit quality

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Abstract

This study aims to examine the effect of auditor partner characteristics and Public Accounting Firm (KAP) size on audit quality. The auditor partners' characteristics include gender, level of education, work experience, level of busyness in the same industry, and domestic or international educational background. KAP size is determined by inclusion in Big Four public accounting firms, while audit fees or professional fees measure audit quality. Using panel data regression, the findings reveal that auditor partner experience significantly enhances audit quality, demonstrating the importance of technical expertise and professional judgment. Additionally, KAP size consistently influences audit quality, emphasizing the role of firm resources, specialize skills, and reputation.

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1. Introduction

In the past decade, the quality audit in Indonesia has experienced significant challenges, marked by several notable scandal. Audit is a crucial component in promoting transparency and ensuring the accuracy of financial reporting (Fritter & Harper, 2023). High Quality audit play a significant role in fostering stakeholder trust and mitigating fraudulent activities in financial reporting. Several factors influence audit quality, including the characteristics of the Auditor Partner and the size of the Public Accounting Firm. The auditor Partner attributes - such as experience, competence, and independence- are particularly important in determining audit quality. Auditor Partners with substantial experience and advanced competence are more likely to identify errors and detect misappropriation in financial report.

The size of an audit firm significantly influences audit quality. Bigger audit firms typically possess greater resources, advanced technology, and international network, enhancing audit efficiency and effectiveness. Additionally, the size of the public accounting firm is associated with firm reputation, which fosters greater accountability and adherence to audit standard.

Al Shanti (2022) identifies perspectives on audit quality. The first perspective define it by the accuracy of financial statements, while the other focuses on compliance with audit standards. Previous studies have primarily examined characteristics of audit firm and client-related factors, revealing that audit quality is influenced by firm size, client risk, or audit firm size (Sembiring & Widuri, 2023). Previous studies also indicate that Auditor Partner characteristics, such as experience, competence, and independence- significantly influence audit quality. Experienced partner tend to produce higher quality audits by effectively iden-tifying and mitigating audit risk (Chi et al., 2019; Francis & Yu, 2009). Advanced formal edu-cation and continuous professional training also play critical roles in improving audit quality. Audit part-ner with higher education and professional certification demonstrate greater competence and adherence to quality standards. Independence auditor is another key factor of quality audit. Independence Auditor Partner are more likely to report audit findings objectively (Awaluddin et al., 2022; Yang et al., 2023).

Integrity and professional ethics Auditor Partner contributed to quality audit as noted by Aobdia et al., (2015).

Auditor partners who demonstrate high integrity tend to produce more reliable and high quality audits. Chi et al., (2019) highlighted that Audit Partner with extensive experience and leadership skills can manage audit teams more effectively, thereby increasing enhancing efficiency and quality audit. Similarly, Martani et al., (2021) emphasized that time management and resource allocation skills demonstrated by Auditor Partner are crucial for ensuring meticulous and a timely audit.

Febby & Suhartono, (2020) found that large public accounting firms (KAPs), such as the Big Four, tend to produce higher quality audits due to their greater resources, access to advanced technology, and rigorous quality control systems. Lawrence et al., (2011) supported this by noting that large KAPs possess a strong reputation and high credibility, which directly enhances audit quality.

Furthermore, Lawrence et al., (2011) overserved that large accounting firms maintain greater independence, as they are less dependent on any single clients. Client diversification helps mitigate the risk of conflict of interest. Burke et al., (2021) argued that such firms are less likely to face pressure to align audit findings with client preferences, enabling them to maintain objectivity and produce higher audit quality. Ismail et al., (2013) stated that large KAPs often benefit from auditor specialization, resulting in more detailed and accurate audits, particularly for multinational companies or business with complex structures.

Knechel, (2019) demonstrated that the combination of experienced and well educated Auditor Partners and the scale of large KAP size significantly contributes to improved audit quality. The study revealed that highly quality audit partner within large KAPs tend to deliver more reliable and higher-quality audits compared to their counterparts in smaller firms.

In conclusion, previous studies consistently indicates that the characteristics of Auditor Partner and the size of the KAP significantly influence audit quality. A combination of the Auditor Partner's experience, education, and integrity supported by resources and reputation of a large KAP, result in the highest quality audit.

This study considers specific aspects of the business environment by focusing on within diverse industrial sectors. These sectors were chosen to their prominence, ranking amusing the top 20th in the largest exporters in 2023. The inclusion various sectors facilitates a more comprehensive analysis of audit partner performance due to the variability in industrial contexts. Additionally, the adoption of a panel data methodology is also a novel feature of this study, as it captures variability both inter companies differences and changes over time. Furthermore, this study introduces a new measure of academic qualification by differentiating between domestic and international education institution. These contributions strengthen the robustness and generalizability of the findings. This study not only advances the literature on audit quality but also provides practical implication for managerial decision-making based on audit outcomes.

2. Hyphotesis Development

Agency Theory

Agency theory explains the relationship between auditors, as independent parties, and shareholders (principals) and management (agents) (Jensen & Meckling, 1976). This theory is highly relevant for understanding the relationship between Auditor Partner characteristics and KAP size, and audit quality. Auditor Partner reduce conflicts between management and shareholders by providing credible assertions in the financial statements. Audited financial statements by reputable KAPs and a qualified auditor are more reliable and valid (Gul et al., 2013; Viana et al., 2022). Ishaku et al., (2020) emphasized that Investors regard audit opinion as critical in making investment decision, as they reflect the fairness of financial position, operational result, and cash flows based on accounting standards.

Audit Quality

Audit quality ensures the reliability of financial reporting (Chi et al., 2019). It is influenced by factors such as auditor expertise and KAP size (Rahman et al., 2024). Studies highlight that experienced auditors and larger KAPs deliver higher audit quality due to superior resources and infrastructure (Pramono, 2023); Audit fees ofter serve as a proxy for audit quality, reflecting client risk, complexity, and required expertise (Wibowo, 2023; Yuniantari; Ni Luh Devi et al., 2023)

Auditor Partner Characteristics

Auditor Partner, as signing partner, influence audit quality through their experience (Che et al., 2018; Gul et al., 2013). Female auditors often exhibit higher caution and conservatism, contributing to enhanced audit outcomes (Cameran et al., 2018; Ittonen & Peni, 2012). As auditor specialization, defined by extensive experience in specific industries, improves understanding of client conditions and enhances audit accuracy (Lai, 2023). The relationship between auditor characteristic and audit quality underscores importance of partner expertise, objectivity, and independence.

Audit Fee

Audit fees, as compensation for audit services vary based on client size, complexity and risk of the company (Agoes, 2018). Larger KAPs often charge higher fees due to their extensive resources, qua-lified personnel, and robust audit processes (Hribar et al., 2014).

KAP Size

Large KAPs, such as the big 4, consistently produce higher quality audits compared to smaller firms due to greater resources, auditor expertise,, and advanced infrastructure (Francis & Yu, 2009; Lawrence et al., 2011). These firms are also more capable of limiting earnings management and issuing credible audit opinions. As a result, companies audited by larger KAPs are perceived as more reliable by stakeholders, enhancing audit quality (Viana et al., 2022)

The effect of Auditor Characteristics Partner on Audit Quality

Audit quality is influenced by the Auditor Par-tner characteristics such as education, auditor part-ner's busyness, and type of education. Audit quality reflects the validity and reliability of financial statements. Higher audit quality indicates the use of effective resources and experienced auditors. Pre-vious studies confirm that auditor characteristics significantly impact audit quality (Gul et al., 2013; Reheul et al., 2017).

Auditor characteristics also play a role in audit mechanisms to prevent and detect violations in fi-nancial reporting. Based on previous research, gen-der, auditor partner busyness, and type of education influence the credibility of financial reporting. This aligns with the findings that characteristics of the auditor partner positively impact audit quality (Ittonen & Peni, 2012; Wang et al., 2020).

Formal education level also significantly affects audit quality. Che et al., (2018) emphasized that auditor education affects materiality assessment and audit quality, while (Gul et al., 2017)noted mixed findings on this relationship. Despite this variation, most studies indicate a positive relationship between education level and audit quality, highlighting the importance of formal education in achieving high quality audits.

The relationship between Auditor Partner busyness and audit quality have diverse conclusions. Choi et al., (2010) stated that busy auditors might demonstrate greater independence due to reduced reliance on individual client, enabling them to maintain objectivity. Nasution & Jonnergård, (2017). Further argued that increased client exposure enhances auditor's experience and knowledge, potentially improving audit quality. Thus, the hypothesis is formulated as follows:

H_1: Auditor Partner Characteristics (Experience, Busyness, Education Level, and University Type) influence audit quality.

The effect of KAP Size on Quality Audit

The company's stakeholders expect high audit quality to ensure the quality of audited financial statements (Lawrence et al., 2011) One key factor influencing audit quality is the size of the public accounting firm (KAP). Larger KAPs typically possess greater resources, a more skilled workforce, and better infrastructure, enabling them to deliver higher quality audit results and recommendations.

The size of KAP also reflects stakeholder confidence in audit quality of a company. Larger KAPs are more perceived as more reliable and experienced, with the capacity to handled complex audits effectively. As a result, engaging a large KAP is expected to enhance audit quality. This is consistent with previous studies showing that KAP size positively impacts audit quality (Francis & Yu, 2009; Martani et al., 2021). Based on these findings, the hypothesis is proposed as follows:

H_2: Size KAP is positively influences audit quality

3. Data and Methods

The study focused on companies in various industrial sectors. Data were collected from the Indonesia Stock Exchange (IDX) website, based on annual reports from 2019 to 2023). A purposive

sampling method was employed with the following criteria (1) companies listed in the industrial sectors during the 2019-2023 period, (2) availability of audited annual reports, (2) accessible LinkedIn profiles of auditor partners. Sample Selection Criteria show table 1.

Table 1. Sample Selection Criteria

No	Criteria	Total
1	Company in the industrial sector listed on IDX (2019-2023)	280
2	Annual report inaccessible	(58)
3	Missing Audit Fee or Professional Fee Information	(15)
4	LinkdIn profiles of Auditor partners inaccesible	(119)
5	Total Observations	88

Secondary data were collected from various public sources. Data on Auditor Partner characteristics such as education level, busyness, and university type, were sourced from LinkedIn, consistent with previous studies (Adekunle et al., 2022; Alzghaibi, 2023; Suseno et al., 2024). Audit quality data were measured using disclosed audit fees or professional fees listed in the financial statement of the listed companies. KAP size was categorized as a dummy variable, with 0 representing Big Four firms (WY, Delloite, KPMG, and PWC) and 1 representing non-Big four firms. Auditor experience was measured based on tenure, while busyness as captured through a dummy variable indicated whether the auditor as involved in other engagements within the same year. Education level and uni-versity type were categorized based on LinkedIn data, distinguishing between domestic and inter-national institutions.

Panel data regression was employed for analysis, combining time series and cross sectional data to examine relationship between variables. Tests for goodness of fit tests), simultaneous significance, model robustness were conducted using the Chow, Huasman, and LM test. The regression model used is as follows,

$$\boldsymbol{KA = \beta_0 + \beta_1\, Gender_{it} + \beta_2\, TP_{it} + \beta_3\, KA_{it} + \beta_3\, UKAP_{it}}$$

Where KA_{it} represent audit quality measured by audit fees, $Gender_{it}$ is a dummy variable for auditor gender. TP_{it} represents education level, KA_{it} is the auditor's busyness variable (0 for no concurrent engagement, 1 for concurrent engagement), and $UKAP_{it}$ indicates KAP size (0 for Big Four firms, 1 for non- Big Four firms)

4. Result

Based on the initial sample of 280 observations, the final sample consisted of 88 observations after excluding inaccessible annual reports (58), missing audit fee data (15), and unavailable LinkedIn profiles (119). This study examines the relationship between characteristics of the auditor partner, KAP size, and audit quality. The audit quality reflects the reliability of the financial statements audited by the firm, influenced by factors such as auditor experience, busyness, education, and reputation of KAP. Descriptive statistic of the research variables as presented in Table 2.

Table 2. Statistics Descriptive Variables Study

Variables	Mean	SD	Min	Max
lnfee	21.50	2.51	18.00	29.00
exp	7887.89	2527.78	3346.00	12836.00
busyness	0.34	0.48	0.00	1.00
education	0.44	0.50	0.00	1.00
univtype	0.19	0.40	0.00	1.00
capsize	0.44	0.50	0.00	1.00

The audit fee variable (lnfee), expressed as the natural logarithm, ranges between 18 until 29, with an average 21.5. Audit fee are commonly an indicator of audit quality, as higher fees often reflect more in-depth audit and a higher level of expertise required (Hay et al., 2004). Auditor experience (exp) measured in total days, ranges from 3,346 to 12,836 days, with an average of 7,888 days. This measure reflects the skill and knowledge auditor accumulate over time. Experienced auditors are typically better at identifying risks and ensuring compliance with regulations, which enhances audit quality.

The busyness variable identifies whether an auditor is involved in multiple engagements in the same year. On average, approximately one-third of the auditors in the sample are classified busy. While high demand for the auditor's skills signals their competence, it also raises concerns about their professionalism across assignment. The type of university serves a proxy for educational prestige. In the sample, 19% of auditors graduated from international universities. Auditors with overseas educational backgrounds often foster greater trust and credibility among clients and stakeholders due to their exposure to global standard and practices. KAP size (capsize) indicates whether the firm is a Big Four firm. Big Four firms audited approximately 44% of the sample engagements. These

firms are recognized for the superior global reputation which contribute to audit quality.

Model Fit Testing

Panel data analysis was conducted using data from 2019 to 2023, incorporating an unbalanced panel structure due to missing observations for some entities in specific years. Three test were employed to identify reliable model: the Chow Test, the Hausman Test, and the Breusch-Pagan Lagrange Multiplier (BP-LM) Test. Based on these results, the REM was selected as the most appropriate model for this study.

To ensure the robustness selected model, four classical assumption tests were conducted. The Breusch-Pagan test detected heteroscedasticity, and robust standard errors were applied to address this issue. The Wooldridge test revealed autocorrelation, leading to use log transformation and bootstrapping to stabilize the results. Multicollinearity was assessed using Variance value Inflation Factor (VIF), which below 5, indicating no significant multicollinearity. The Shapiro-Wilk test detected no normal residual, which corrected using logarithmic transformation.

Based on model fit test, the Random Effect Model (REM) with robust standard error was identified as the best fit model.

Table 3. Model Fit Testing

Test	F- stat	Prob > F	Conclusion
Chow Test	29.74	0.000	FEM
BP-LM Test	58.23	0.0000	REM
Hausman Test	2.14	0.7100	REM

Table 4. Regression Data Panel

	(ce_model) lnfee	_model) lnfee	(re_model) lnfee	(re_robust) lnfee	(gls_model) lnfee	(re_log_trans) ln_lnfee
exp	0.000207*	0.000145	0.000142	0.000142**	0.000142**	0.00000652**
	(0.000114)	(0.000106)	(0.0000886)	(0.0000555)	(0.0000555)	(0.00000259)
busyness	1.250**	790	0.394	0.394	0.394	0.0169
	(0.549)	810)	(0.601)	(0.490)	(0.490)	(0.0228)
education	0.570	0139	0.145	0.145	0.145	0.00671
	(0.584)	519)	(0.441)	(0.373)	(0.373)	(0.0167)
univtype	-0.860	.17	0.0619	0.0619	0.0619	0.00265
	(0.752)	711)	(0.591)	(0.470)	(0.470)	(0.0210)
capsize	1.847 ***	0	2.038 **	2.038 ***	2.038 ***	0.0943 ***
	(0.567)	(.)	(0.815)	(0.733)	(0.733)	(0.0332)
_cons	18.54 ***	20.29 ***	19.25 ***	19.25 ***	19.25 ***	2.959 ***
	(0.965)	(1.004)	(0.820)	(0.680)	(0.680)	(0.0320)
N	88	88	88	88	88	88

Standard errors in parentheses
* p < 0.1, ** p < 0.05, *** p < 0.01

Based on the regression table, Auditor Experience (exp) shows a positive relationship to audit quality. In REM with robust standard error and transformation log, coefficient is 0.00000652 and significant, suggesting that experienced auditors command higher fees due to their expertise. The education level (education) across all models, the relationship between education and audit quality is insignificant, indicating that academic qualifications alone may not directly influence audit quality. University Type (univtype) showed mixed coefficients, and remain statistically insignificant in all models. This suggest that perceived prestige of an auditor's alma mater does not significantly affect audit quality. KAP size (kapsize) is the strongest and most significant predictor of audit quality in all models. This result confirms that Big-4 audit firms have higher audit quality compared to non-Big-4 audit firms, which reflects reputation, resources, and specialized expertise.

5. Discusssion

Auditor Partner Characteristics and Audit Quality

The auditor partner characteristics including experience, busyness, education, and university type are hypothesized to affect audit quality. This study finds a positive and statistically

significant relationship between the auditor experience and audit fees, particularly in the Random Effect Model (REM) with robust standard error and log transformation. These findings align with agency theory, suggesting that experienced auditors mitigate agency conflicts by identifying material misstatements and ensuring compliance with audit standards. Previous studies, such as Chi et al., (2019; Gul et al., (2017) support this results, emphasizing that experienced auditors possess better judgment and technical skills, leading to higher audit quality. Similarly Wang et al., (2024), highlights that long auditor tenure enhances understanding client-specific risks, further reinforcing this relationship.

In contrast, the Auditor Busyness exhibits mixed results. It is significant in the Common Effect Model (CEM), but not in the REM, suggesting contextual dependency. The significant relationship supports findings by Choi et al., (2010) which indicate that busy auditors demonstrate greater independence due to reduced dependency on specific client, enabling more objective assessments. However, the insignificant results in REM align with the argument by Nasution & Jonnergård, (2017) that auditor busyness may reduce attention to detail, potentially impairing audit quality. This trade-off between busyness and focus warrants further investigation.

Regarding education and type of university, the study results find no significant relationship with audit quality in any model. This contrast with prior by Che et al., (2018), which links education level and university type to professional competence. One possible explanation is that auditor experience and KAP resources compensate for gaps in formal education. As suggest that client perceptions of audit quality are more strongly influenced by the firm's reputation than the credentials of individual auditors.

KAP Size and Audit Quality

The second hypothesis posits that the KAP size positively influences audit quality. The results show that KAP size is the most consistent and significant determinant of audit quality in all models. These findings results are in line with the previous studies by Viana et al., (2022) and Lawrence et al., (2011), which argue that larger KAPs possess more resources, infrastructure. The Big-4, in particular, are renowned for their global reputation, independence, and expertise, which enhances stakeholder trust and reduce information asymmetry.

Based on agency theory, stakeholders tend to appreciate audit findings conducted by large accounting firms due to their perceived inde-pendence and technical capabilities. Big four firms are perceived better to address principal-agent issues by ensuring credible financial reporting. These results support the argument that KAP size significantly influences audit quality, whereas variables such as education and busyness have limited or inconsistent effects. This underscore the important of firm level attributes in determining audit quality (Martani et al., 2021; Wang et al., 2024).

The results of this study also indicate the role of KAP resources and reputation in delivering high-quality audits. KAP must prioritize investment in training, technology, and standardization process to maintain competitive advantage and meet stakeholder expectations. Additionally, experienced and skilled auditors should be recognized for their contribution to audit quality.

6. Conclusion and Suggestion

Conclusion

The findings of this study indicate that auditor experience and KAP size significantly influence audit quality. Auditor experience is a strong and consistent predictor of audit quality due to their technical skills, and knowledge necessary for high quality audit. Other characteristics, such as busyness, education level, and university type, shows a contextual or inconsistent influence on audit fees. The results of this study also show that the size of the KAP plays an important role in audit quality due to their extensive resources, specialized expertise, and an established reputation. These findings underscore the importance of firm level attributes in enhancing public trust and reducing information asymmetry. This is study offers valuable implications for KAP, stakeholders, regulators, and future research. For KAPs, the findings emphasize the importance of investing in training, technology, and standardization process to ensure high quality audits. For stakeholders, including investors and management, the study highlights the importance of engaging reputable accounting firm with the resources and expertise to deliver reliable audits. For policy makers, the results suggest that smaller accounting firms should be encourage to invest in technology and professional development to improve audit quality, leveling the playing field across the industry. This could strengthen the overall reliability of audit and increases public

trust in financial reporting.

Suggestion

While the study provides significant insights, is has limitations. First, this audit fees are used as a proxy for audit quality, which may not fully capture other aspect of quality audit, such as the thoroughness of the audit procedures or skepticism levels. Future research should consider alternative indicators, such as financial restatements or audit findings. Second, the analysis is based on specific time frame and industry context, limiting the generalizability of the findings to other periods or sectors. Third, the study focuses on quantitative relationships, overlooking qualitative aspects of auditing, such as team dynamics, leadership styles, or corporate culture. This study provides suggestions for future research should explore additional proxies for audit quality. Contextual differences across in-dustries should also be examined to identify sector specific factor influencing audit quality. Expanding the scope of research to include qualitative aspect could further enrich the literature on audit quality.

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