



The Effect Of Audit Capacity Stress, Audit Fees, Audit Tenure, Auditor Switching, Leverage, And Profitability On Audit Quality With Audit Committee Expertise As A Moderating Variable

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ABSTRACT

This study examines the determinants of audit quality and the moderating role of audit committee expertise in property and real estate companies listed on the Indonesia Stock Exchange during 2021–2024. Using a quantitative approach with panel data regression, the study analyzes 136 firm-year observations selected through purposive sampling. Audit quality is proxied by discretionary accruals, while the independent variables include audit capacity stress, audit fees, audit tenure, auditor switching, leverage, and profitability. The results show that audit capacity stress, leverage, and profitability have a significant negative effect on audit quality, whereas audit tenure has a significant positive effect. In contrast, audit fees and auditor switching do not significantly affect audit quality. Furthermore, moderated regression analysis indicates that audit committee expertise does not moderate the relationship between the independent variables and audit quality, suggesting its role is limited as a potential moderator. This study contributes to the literature by providing empirical evidence on audit quality determinants and highlighting the limited effectiveness of audit committee expertise in strengthening governance mechanisms.

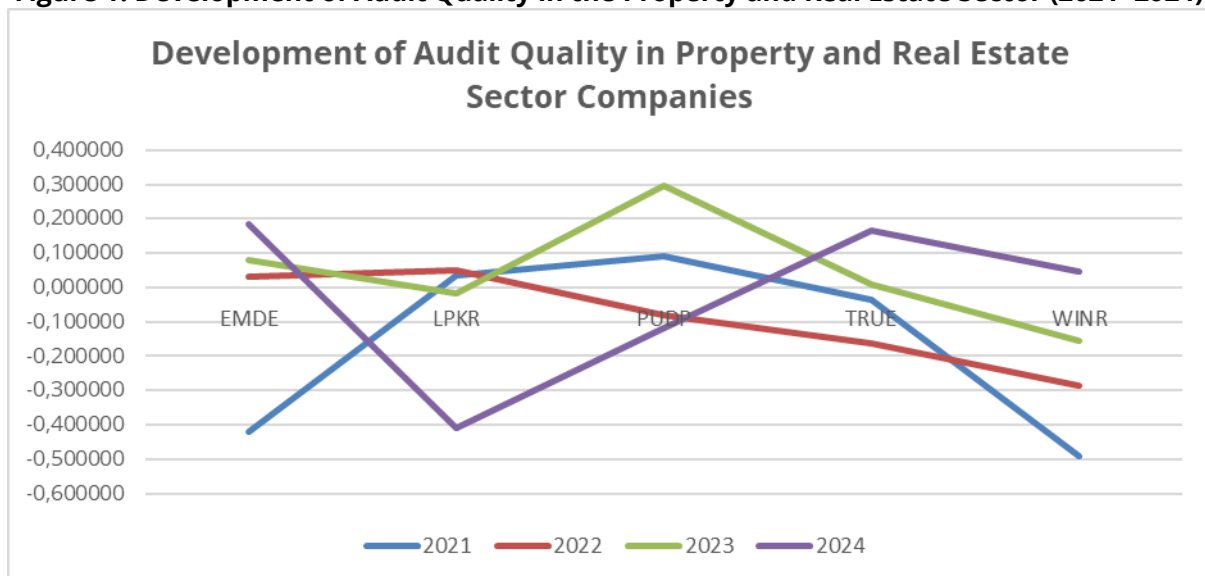
INTRODUCTION

Financial statements represent the final output of the accounting process, providing information regarding a company's financial position, performance, and changes in financial condition. This information is essential for investors, creditors, governments, and other stakeholders in making economic decisions. Kristin et al. (2024) explain that financial statements

must be prepared in a relevant and reliable manner to reflect the company's actual condition accurately. Furthermore, Putri and Rahmawati (2024) emphasize that high-quality financial statements should be prepared in accordance with generally accepted accounting principles. However, the relevance and reliability of financial statements are difficult to measure objectively, creating the need for external auditors to provide assurance regarding their fairness, as stated by Wijayanti et al. (2022).

Audit quality plays a crucial role in maintaining the credibility of financial statements. Hatta et al. (2022) state that audit quality is reflected in the auditor's ability to detect and report material misstatements while adhering to professional standards and maintaining independence. In this study, audit quality is proxied by discretionary accruals, where lower and more stable values indicate higher audit quality, as explained by Dewita and Erinos (2023). Empirical data from property and real estate companies listed on the Indonesia Stock Exchange during the 2021–2024 period show fluctuations in discretionary accrual values, indicating instability in audit quality.

Figure 1. Development of Audit Quality in the Property and Real Estate Sector (2021–2024)



Source: Data Processed, 2026

Based on Figure 1. Several companies exhibit fluctuations in discretionary accrual values during 2021–2024, indicating unstable audit quality. This instability is likely influenced by factors such as audit capacity stress, audit fees, audit tenure, auditor switching, leverage, and profitability.

Audit capacity stress reflects the pressure experienced by auditors due to workload imbalances. Aritonang and Darmawati (2022) explain that excessive workload may reduce the effectiveness of audit procedures. Empirical findings regarding this variable remain inconsistent, where Asmarani and Hernadianto (2023) find a negative effect, while Zunita et al. (2022) report a positive effect, and Handayani and Setiawan (2024) find no effect.

Audit fees are also considered an important determinant of audit quality. Lailatul and Yanthi (2021) state that adequate fees allow auditors to perform more comprehensive procedures. However, Kristin et al. (2024) argue that excessively high or low fees may negatively impact auditor independence and performance. Meanwhile, Dewita and Erinos (2023) conclude that audit fees do not significantly affect audit quality.

Audit tenure reflects the length of the auditor-client relationship. Effendi and Ulhaq (2021) explain that longer tenure improves auditors' understanding of clients, while Hutajulu (2023)

argue that it may reduce independence. In contrast, Guska and Yanti (2025) find a positive relationship between audit tenure and audit quality.

Auditor switching is another factor influencing audit quality. Darmawan and Ardini (2021) explain that auditor switching occurs due to internal factors or regulatory requirements. Empirical findings also vary, where Guska and Yanti (2025) report a positive effect, while Hutajulu (2023) find a negative effect.

Leverage describes the company's ability to utilize debt to increase returns. Annisa et al. (2023) state that higher leverage increases risk and may encourage better audit quality. However, Zahra and Hermanto (2024) find a positive effect, while Annisa et al. (2023) report no effect. Profitability reflects the company's ability to generate profit from its assets and is commonly measured using Return on Assets (ROA), as explained by Annisa et al. (2023).

This study is grounded in Agency Theory, which explains that conflicts of interest between principals and agents create the need for independent monitoring mechanisms. In this context, external auditors play a role in reducing information asymmetry. Effendi and Ulhaq (2021) emphasize that factors such as workload pressure, audit fees, and audit tenure may influence auditors' effectiveness.

The novelty of this study lies in the inclusion of audit committee expertise as a moderating variable. Wijayanti (2021) states that expertise in accounting and finance strengthens oversight of financial reporting. Furthermore, Girsang et al. (2024) explain that audit committee expertise can enhance the effectiveness of monitoring functions, thereby influencing the relationship between audit-related variables and audit quality.

This study employs a quantitative approach using panel data from property and real estate companies listed on the Indonesia Stock Exchange during the 2020–2024 period. The data are analyzed using regression techniques to examine the relationships between variables. The findings are expected to provide empirical evidence regarding the determinants of audit quality and the moderating role of audit committee expertise.

Based on the research problem, empirical phenomena, and identified research gap, this study aims to examine the effect of audit capacity stress, audit fees, audit tenure, auditor switching, leverage, and profitability on audit quality, with audit committee expertise as a moderating variable.

LITERATURE REVIEW

Agency Theory

This study is grounded in Agency Theory, which explains the contractual relationship between principals and agents. Jensen and Meckling (1976) state that an agency relationship arises when principals delegate decision-making authority to agents. In a corporate context, shareholders act as principals, while management serves as agents responsible for managing the company.

Although managers are expected to act in the best interests of shareholders, conflicts may arise due to differing objectives. Managers may pursue personal interests that are not aligned with those of the owners. This divergence creates information asymmetry, where principals have limited access to reliable information regarding managerial actions. Mauliana and Laksito (2021) argue that such conditions necessitate the presence of independent external auditors to ensure that financial statements are credible and reliable.

Audit Quality

Audit quality refers to the likelihood that auditors can detect and report material misstatements in financial statements. Handayani and Setiawan (2024) emphasize that audit quality is essential for maintaining stakeholder trust, as audited financial statements are used as a basis for decision-making.

Furthermore, Arvyanti and Budiyo (2020) explain that audit quality is reflected in audit outcomes that comply with professional standards. In practice, audit quality depends on auditors' competence, independence, and adherence to ethical and professional standards. Therefore, audit quality is not only determined by technical procedures but also by auditors' ability to maintain objectivity under various pressures.

The Effect of Audit Capacity Stress on Audit Quality

Audit capacity stress refers to the pressure experienced by auditors due to high audit demands within limited time and resources. Putri and Rahmawati (2024) explain that this condition forces auditors to work under high pressure to meet audit deadlines. From an agency perspective, auditors act as independent parties who reduce conflicts between principals and agents. However, excessive workload may reduce auditors' effectiveness in detecting and reporting misstatements. Handayani and Setiawan (2024) state that high audit capacity stress can lower audit quality. Empirical findings are inconsistent. Handayani and Setiawan (2024) find no effect, while Asmarani and Hernadianto (2023) report a negative effect. This inconsistency indicates a research gap.

H1: Audit capacity stress has a negative effect on audit quality.

The Effect of Audit Fees and Audit Quality

Audit fees refer to the compensation received by auditors for audit services. Guska and Yanti (2025) explain that audit fees are determined based on audit complexity, risk, and required expertise. From an agency perspective, audit fees represent a contractual mechanism to reduce information asymmetry between principals and agents. Mauliana and Laksito (2021) state that audit costs are incurred to ensure the reliability of financial information. Empirical findings are inconsistent. Dewita and Erinos (2023) find no effect, while Lailatul and Yanthi (2021) report a positive effect. This inconsistency indicates a research gap.

H2: Audit fees have a positive effect on audit quality.

The Effect of Audit Tenure and Audit Quality

Audit tenure refers to the length of the relationship between a public accounting firm and its client. Alecia and Pangaribuan (2022) explain that longer tenure allows auditors to better understand the client, potentially improving audit quality. From an agency perspective, prolonged relationships may reduce auditor independence, leading companies to rotate auditors. Mauliana and Laksito (2021) state that this is necessary to maintain audit quality. Empirical findings are inconsistent. Hutajulu (2023) find no effect, while Guska and Yanti (2025) report a positive effect. This inconsistency indicates a research gap.

H3: Audit tenure has a positive effect on audit quality.

The Effect of Auditor Switching and Audit Quality

Auditor switching refers to the replacement of auditors or public accounting firms. Darmawan and Ardini (2021) explain that new auditors require time to understand client characteristics, which may reduce audit effectiveness. From an agency perspective, auditor switching may be driven by conflicts of interest between management and shareholders. Handayani and Setiawan (2024) state that management may use auditor switching strategically. Empirical findings are inconsistent. Hutajulu (2023) find a negative effect, while other studies report no significant relationship. This inconsistency indicates a research gap.

H4: Auditor switching has a negative effect on audit quality.

The Effect of Leverage and Audit Quality

Leverage refers to the extent to which a company's assets are financed by debt. Zahra and Hermanto (2024) explain that high leverage increases financial risk, particularly when companies

face difficulties in meeting their debt obligations. From an agency perspective, higher financial risk may encourage stricter monitoring by auditors to ensure the reliability of financial statements. However, excessive risk can also create pressure on auditors and management, which may negatively affect audit quality. Empirical findings regarding this relationship are inconsistent. Zahra and Hermanto (2024) find a positive effect of leverage on audit quality, while Annisa et al. (2023) report no significant effect. These inconsistencies indicate the existence of a research gap.

H5: Leverage has a negative effect on audit quality.

The Effect of Profitability and Audit Quality

Profitability refers to a company's ability to generate profit within a certain period. Zahra and Hermanto (2024) state that profitability reflects management effectiveness in generating earnings from sales and investments. From an agency perspective, higher profitability may encourage transparency in financial reporting, thereby supporting better audit quality. However, it may also increase the risk of earnings management, which can challenge auditors. Empirical findings are inconsistent. Annisa et al. (2023) find no significant effect, while other studies report a positive relationship. This inconsistency indicates a research gap.

H6: Profitability has a positive effect on audit quality.

Moderating Role of Audit Committee Expertise

Audit committee expertise refers to the knowledge and competence of audit committee members in accounting and finance. Girsang et al. (2024) explain that audit committees play an important role in strengthening oversight and improving financial reporting quality. From an agency perspective, the audit committee acts as a governance mechanism that reduces information asymmetry. A competent audit committee can enhance monitoring effectiveness and support auditors in maintaining audit quality under various conditions. However, prior studies examining the moderating role of audit committee expertise remain limited, indicating a research gap. Based on this, the following hypotheses are proposed:

H5: Audit committee expertise moderates the relationship between audit capacity stress and audit quality.

H6: Audit committee expertise moderates the relationship between audit fees and audit quality.

H7: Audit committee expertise moderates the relationship between audit tenure and audit quality.

H8: Audit committee expertise moderates the relationship between auditor switching and audit quality.

H9: Audit committee expertise moderates the relationship between leverage and audit quality.

H10: Audit committee expertise moderates the relationship between profitability and audit quality.

METHODS

This study employs a quantitative method using regression analysis to examine the effect of audit capacity stress, audit fees, audit tenure, auditor switching, leverage, and profitability on audit quality, with audit committee expertise as a moderating variable. The research focuses on property and real estate companies listed on the Indonesia Stock Exchange during the 2021–2024 period.

The sampling technique used is purposive sampling, with the following criteria: (1) property and real estate companies listed on the Indonesia Stock Exchange during 2021–2024, (2) companies that consistently publish annual reports during the observation period, (3) companies that disclose audit fee information, and (4) companies that have complete data for all research variables

This study uses secondary data obtained through documentation techniques from companies' annual reports and the official website of the Indonesia Stock Exchange. The unit of analysis in this study is firm-year observations.

Table 1. Formula For Measuring Variabe

Variable	Formula	Source
Audit Quality	$DAC_{it} = \frac{TAC_{it}}{TA_{it-1}} - NDAC_{it}$ $KA = -DAC$	Handayani & Setiawan (2024)
Audit Capacity Stress	$LnBusy = Ln(\text{number of clients handled by a partner in one year})$	Wiedjaja & Eriandani (2021)
Audit Fee	$\text{Audit Fee} = Ln(\text{Audit Fee})$	Dewita & Erinos (2023)
Audit Tenure	Tahun pertama perikatan = 1; setiap tahun berikutnya ditambahkan; 1 jika Kantor Akuntan Publik sama menangani perusahaan secara berturut-turut	Dewita & Erinos (2023)
Auditor Switching	1 = Company changes auditor; 0 = No auditor change	Guska & Yanti (2025)
Leverage	$DAR = (\text{Total Debt} / \text{Total Assets}) \times 100\%$	Annisa et al. (2023)
Profitability	$ROA = (\text{Net Income} / \text{Total Assets}) \times 100\%$	Cannilia & Selfiyan (2024)
Audit Committee Expertise	$ACE = (\text{Number of audit committee members with accounting/finance expertise} / \text{Total audit committee members})$	Taruno & Budiwitjaksono (2025)

RESULTS

This table presents the stages of sample selection employed in this study. The sample consists of property and real estate companies listed on the Indonesia Stock Exchange over the 2021–2024 period. Companies that did not consistently publish annual reports, did not disclose audit fee information, or lacked complete data for all research variables were excluded. The final sample comprises companies that met all the specified criteria and were included in the analysis.

Table 2. Criteria and Sample

No	Sample Criteria	Total
1	Property and real estate companies listed on the Indonesia Stock Exchange during 2021–2024	92
2	Companies that did not consistently publish annual reports during 2021–2024	(38)
3	Companies that did not disclose audit fees during 2021–2024	(21)
4	Companies that did not have complete data for all research variables	(5)

Total sample	34
Number of observation periods	4
Total observations	136

The analysis was conducted using regression analysis to examine the effect of audit capacity stress, audit fees, audit tenure, auditor switching, leverage, and profitability on audit quality, with audit committee expertise as a moderating variable. Based on purposive sampling criteria, a total of 34 property and real estate companies listed on the Indonesia Stock Exchange during 2021–2024 were selected. With a four-year observation period, the study includes 136 observations.

Descriptive statistical analysis is used to examine the variable data. The data consists of the minimum, maximum, mean, and standard deviation of the variables of audit quality (AQ), audit capacity stress (ACS), audit fee (AF), audit tenure (AT), auditor switching (AS), leverage (LEV), profitability (PROFIT), and audit committee expertise (ACE).

Table 3. Descriptive Statistic Result

Variabel	Mean	Median	Maximum	Minimum	Std. Dev.	Observations
AQ	0.016171	0.030258	0.520741	-0.617042	0.121686	136
ACS	3.522059	3.000000	7.000000	1.000000	1.738313	136
AF	1.01E+09	5.25E+08	7.60E+09	80000000	1.35E+09	136
AT	2.132353	2.000000	4.000000	1.000000	1.107609	136
AS	0.580882	1.000000	1.000000	0.000000	0.495239	136
LEV	0.351695	0.301501	0.879607	0.002312	0.218443	136
PROFIT	0.029914	0.015674	0.429630	-0.129940	0.079122	136
ACE	0.803922	1.000000	1.000000	0.333333	0.235600	136

Source: Data Processed Eviews.12

Table 4. Model Selection

Method	Test	Result
Chow Test	CEM vs FEM	FEM
Hausman Test	FEM vs REM	REM
Lagrange Multiplier Test	CEM vs REM	REM

Source: Data Processed Eviews.12

Based on Table 4, the results of the Chow, Hausman, and Lagrange Multiplier tests consistently indicate that the Random Effect Model (REM) is the most appropriate model. Therefore, REM is used for further regression analysis and hypothesis testing.

Tabel 5. Results of Panel Data Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.003231	0.206671	0.015632	0.9876
ACS	-0.040523	0.016693	-2.427574	0.0166
AF	0.004424	0.010633	0.416047	0.6781
AT	0.018053	0.007483	2.412620	0.0172

AS	-0.003601	0.016422	-0.219280	0.8268
LEV	-0.115384	0.054370	-2.122191	0.0357
PROFIT	-0.911019	0.101994	-8.932046	0.0000
Adjusted R-squared				0.411068
Prob(F-statistic)				0.000000

Source: Data Processed Eviews.12

The hypotheses in this study are tested using the t-test with a significance level of 5%. Based on the regression results, audit capacity stress (ACS), audit tenure (AT), leverage (LEV), and profitability (PROFIT) have significance values of 0.0166, 0.0172, 0.0357, and 0.0000, respectively ($p < 0.05$), indicating that these variables significantly affect audit quality. ACS, LEV, and PROFIT have negative coefficients, while AT has a positive coefficient. Meanwhile, audit fee (AF) and auditor switching (AS) have significance values of 0.6781 and 0.8268 ($p > 0.05$), indicating no significant effect. Therefore, the related hypotheses for ACS, AT, LEV, and PROFIT are accepted, while those for AF and AS are rejected.

Tabel 6. Results of Moderated Regression Analysis (MRA)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.000823	0.221259	0.003718	0.9970
ACS	0.011096	0.055481	0.199988	0.8418
AF	0.011658	0.012519	0.931182	0.3536
AT	0.011562	0.034055	0.339514	0.7348
AS	-0.018625	0.068579	-0.271589	0.7864
LEV	-0.320752	0.167822	-1.911261	0.0583
PROFIT	-1.570994	0.522936	-3.004182	0.0032
ACS_ ACE	-0.053780	0.066213	-0.812223	0.4182
AF_ ACE	-0.008988	0.007500	-1.198418	0.2331
AT_ ACE	0.010520	0.039228	0.268185	0.7890
AS_ ACE	0.018416	0.080089	0.229949	0.8185
LEV_ ACE	0.235960	0.200746	1.175417	0.2421
PROFIT_ ACE	0.741033	0.591007	1.253848	0.2123
Adjusted R-squared				0.411713
Prob(F-statistic)				0.000000

Based on the test results in the table above, audit committee expertise is classified as a homologizer moderator (potential moderation) because all interaction variables are not significant ($p > 0.05$). This indicates that audit committee expertise is unable to strengthen or weaken the relationship between the independent variables and audit quality, and therefore does not act as a moderating variable.

DISCUSSION

The Effect of Audit Capacity Stress on Audit Quality

The partial test results show that Audit Capacity Stress (ACS) has a t-statistic value of -2.427574 with a probability of $0.0166 < 0.05$, indicating a significant negative effect on audit quality (H1 is accepted). The higher the audit capacity stress, the lower the audit quality tends to be. From an agency theory perspective, high workload pressure may reduce auditors'

effectiveness in performing their monitoring function, thereby weakening their ability to detect errors or fraud (Handayani & Setiawan, 2024).

This finding is consistent with Asmarani and Hernadianto (2023), who found that audit capacity stress has a negative effect on audit quality, but differs from Handayani and Setiawan (2024), who reported no significant effect.

The Effect of Audit Fee on Audit Quality

Audit Fee (AF) has a t-statistic value of 0.416047 with a probability of $0.6781 > 0.05$, indicating no significant effect on audit quality (H2 is rejected). This suggests that the magnitude of audit fees does not influence audit quality. In agency theory, although audit fees are part of the contractual relationship between principals and agents, auditor independence remains the key factor in maintaining audit quality (Mauliana & Laksito, 2021).

This result is consistent with Dewita and Erinos (2023), who stated that audit fees have no effect on audit quality, but differs from Lailatul and Yanthi (2021), who found a positive effect.

The Effect of Audit Tenure on Audit Quality

Audit Tenure (AT) has a t-statistic value of 2.412620 with a probability of $0.0172 < 0.05$, indicating a significant positive effect on audit quality (H3 is accepted). The longer the auditor-client engagement period, the higher the audit quality tends to be. Based on agency theory, auditors' experience with clients enhances their understanding of the company's conditions, making the audit process more effective (Guska & Yanti, 2025).

This finding is consistent with Guska and Yanti (2025), who found that audit tenure has a positive effect on audit quality, but differs from Hutajulu (2023), who reported no significant effect.

The Effect of Auditor Switching on Audit Quality

Auditor Switching (AS) has a t-statistic value of -0.219280 with a probability of $0.8268 > 0.05$, indicating no significant effect on audit quality (H4 is rejected). This suggests that auditor changes do not significantly affect audit quality, as auditors continue to perform their duties based on applicable professional standards to maintain independence and objectivity (Handayani & Setiawan, 2024).

This result is consistent with studies reporting no significant effect of auditor switching on audit quality, but differs from Hutajulu (2023), who found a negative effect.

The Effect of Leverage on Audit Quality

Leverage (LEV) has a t-statistic value of -2.122191 with a probability of $0.0357 < 0.05$, indicating a significant negative effect on audit quality. From an agency theory perspective, high financial leverage increases corporate financial risk, which may create pressure on both management and auditors during the reporting process, potentially reducing audit quality (Jensen & Meckling, 1976).

This finding shows that leverage has a negative effect on audit quality, which differs from Zahra and Hermanto (2024), who found a positive effect.

The Effect of Profitability on Audit Quality

Profitability (PROFIT) has a t-statistic value of -8.932046 with a probability of $0.0000 < 0.05$, indicating a significant negative effect on audit quality. Theoretically, high profitability should reflect strong company performance and encourage financial reporting transparency. However, in practice, it may encourage management to maintain reported earnings, which can affect reporting objectivity and ultimately reduce audit quality (Jensen & Meckling, 1976). This result indicates that profitability has a negative effect on audit quality, which differs from Annisa et al. (2023), who reported no significant effect.

Audit Committee Expertise moderates the Effect of Audit Capacity Stress on Audit Quality

Audit Committee Expertise (ACE) is a homologizer moderator (potential moderation) that cannot strengthen or weaken the relationship between audit capacity stress and audit quality. The t-statistic is $-0.812223 < 1.65675$ with a probability of $0.4182 > 0.05$, thus H7 is rejected.

Based on agency theory, audit capacity stress can affect auditor performance in producing audit quality. However, in this study, the effect is not significant, and audit committee expertise has not been able to strengthen this relationship.

Audit Committee Expertise moderates the Effect of Audit Fee on Audit Quality

Audit Committee Expertise (ACE) is a homologizer moderator (potential moderation) that cannot strengthen or weaken the relationship between audit fee and audit quality. The t-statistic is $-1.198418 < 1.65675$ with a probability of $0.2331 > 0.05$, thus H8 is rejected.

Based on agency theory, audit fees are related to auditor independence in maintaining audit quality. However, in this study, the effect is not significant, and audit committee expertise has not been able to strengthen this relationship.

Audit Committee Expertise moderates the Effect of Audit Tenure on Audit Quality

Audit Committee Expertise (ACE) is a homologizer moderator (potential moderation) that cannot strengthen or weaken the relationship between audit tenure and audit quality. The t-statistic is $0.268185 < 1.65675$ with a probability of $0.7890 > 0.05$, thus H9 is rejected.

Based on agency theory, audit tenure is related to auditor independence over time. However, in this study, the effect is not significant, and audit committee expertise has not been able to strengthen this relationship.

Audit Committee Expertise moderates the Effect of Auditor Switching on Audit Quality

Audit Committee Expertise (ACE) is a homologizer moderator (potential moderation) that cannot strengthen or weaken the relationship between auditor switching and audit quality. The t-statistic is $0.229949 < 1.65675$ with a probability of $0.8185 > 0.05$, thus H10 is rejected.

Based on agency theory, auditor switching is carried out to maintain auditor independence. However, in this study, the effect is not significant, and audit committee expertise has not been able to strengthen this relationship.

Audit Committee Expertise moderates the Effect of Leverage on Audit Quality

Audit Committee Expertise (ACE) is a homologizer moderator (potential moderation) that cannot strengthen or weaken the relationship between leverage and audit quality. The t-statistic is $1.175417 < 1.65675$ with a probability of $0.2421 > 0.05$, thus H11 is rejected.

Based on agency theory, high leverage can increase company risk and encourage higher audit quality. However, in this study, the effect is not significant, and audit committee expertise has not been able to strengthen the relationship between leverage and audit quality.

Audit Committee Expertise moderates the Effect of Profitability on Audit Quality

Audit Committee Expertise (ACE) is a homologizer moderator (potential moderation) that cannot strengthen or weaken the relationship between profitability and audit quality. The t-statistic is $1.253848 < 1.65675$ with a probability of $0.2123 > 0.05$, thus H12 is rejected.

Based on agency theory, profitability reflects a company's financial performance, which can influence audit quality. However, in this study, audit committee expertise has not been able to strengthen this relationship.

CONCLUSION

This study examines the determinants of audit quality in property and real estate companies listed on the Indonesia Stock Exchange (2021–2024), with audit committee expertise as a moderating variable. The results show that audit capacity stress, leverage, and profitability have significant negative effects, while audit tenure has a positive effect. Audit fees and auditor switching are not significant. These findings indicate that workload pressure and financial risk reduce audit effectiveness, while longer auditor relationships enhance audit quality.

Audit committee expertise is classified as a homologizer (potential moderator) and does not significantly moderate any relationships, indicating its limited effectiveness in strengthening oversight in this context.

This study has several limitations that may affect the validity of the results. The sector-specific sample limits generalizability, the use of discretionary accruals may not fully capture audit quality (measurement limitation), and the short observation period may restrict the ability to detect long-term effects. These limitations may lead to potential bias in estimating relationships between variables.

Future research is recommended to expand the sample across sectors, extend the observation period, and use alternative proxies of audit quality. Additionally, exploring other governance variables may provide more comprehensive insights. Adequate time and careful drafting are essential to produce a rigorous academic article.

LIMITATION

This study has several limitations that may affect the interpretation of the results. First, the sample is limited to property and real estate companies during 2021–2024, reducing generalizability to other sectors. Second, audit quality is measured only by discretionary accruals, which may not fully capture all aspects of audit quality. Third, the short observation period may not reflect long-term conditions. Fourth, the use of secondary data depends on the completeness of company disclosures, which may introduce bias. Finally, audit committee expertise is measured only by proportion, not by the quality of expertise, potentially affecting the moderation results. These limitations may influence the strength and accuracy of the findings, so results should be interpreted cautiously.

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