THE EFFECT OF AUDIT FEES AND AUDIT COMMITTEES ON AUDIT QUALITY IN PROPERTY AND REAL ESTATE COMPANIES

THESIS

As a requirement to obtain Bachelor's Degree

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ACKNOWLEDGEMENT

Praise and gratitude to God Almighty for all His blessings and love so that the author has the opportunity to write a thesis entitled "THE EFFECT OF AUDIT FEES AND AUDIT COMMITTEES ON AUDIT QUALITY IN PROPERTY AND REAL ESTATE COMPANIES" which has been finalized and completed. The author hopes that this completed thesis can be useful for the author and readers in both scientific knowledge, experience and understanding related to auditing.

The author also expressed his gratitude to the parties and people who have taken the time and support to the author during the completion of the thesis, both in the writing process, guidance and the process of improvement and revision that is influential for the personal writer. Therefore, the greatest thanks from the author to:

1. Dr. Juanda Astarani S.E., M.Sc., CSRS., ACPA., CFrA., CMA. as the Dean of the Faculty of Economics and Business, Tanjungpura University as well as the Lecturer in Audit Research Studies, the author has taught and provided material related to an in-depth understanding of research related to audit.
2. Dr. Khristina Yunita, S.E., M.Si., Ak., CA. as the Head of the Department of Accounting and Organization who is always patient in providing direction and convenience in all campus affairs, both in terms of information and with the support provided.
3. Mdm. Helisa Noviarty, S.E., M.M., Ak., CA. as the Academic Supervisor as well as First Supervisor of the author who has taken her time to always provide direction and revision during thesis writing.
4. Mdm. Ayu Puspitasari, S.Ak., M.Ak. as the Second Supervisor of the author who always responsive and has also taken her time to always provide direction and revision to the author during thesis writing.
5. Dr. Nella Yantiana, S.E., M.M., Ak., CA., CMA., CPA., CGP. as the Proposal Seminar and Thesis Session Examiner Lecturer who is willing to become an examiner for the author as well as the input and direction that has been given.
6. Mr. Angga Permadi Karpriana, S.E., M.Acc., Ak. as the Examiners for Proposal Seminars and Thesis Sessions who are also willing to become examiners for authors and the input and direction that have been given.
7. All ranks of Lecturers and Staff of the Faculty of Economics and Business, Tanjungpura University who have assisted the author in facilitating all campus administration, providing input and direction during lectures on campus to writing the author's thesis.

8. Dear Author's Family, Dad, Mom and Brother who always encourage the completion process and always raise prayers to the author in every thesis work process.
9. Campus friends of the Class of 2022 of the Faculty of Economics and Business, Tanjungpura University.
10. All friends from the 2022 International Accounting Class of the Faculty of Economics and Business who have accepted the author as part of the class and the author are grateful to have a classmate and author's deskmate (Tesan, Gibran, Hansen) who are supportive and share laugh together.
11. Tanjungpura University which has accepted writers as students and provides facilities while studying on campus and assists in all campus administration, thesis and files.

Respectfully

Davio Christand Thiago

PENGARUH AUDIT FEE DAN KOMITE AUDIT TERHADAP KUALITAS AUDIT DI PERUSAHAAN PROPERTY DAN REAL ESTATE

Oleh:

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ABSTRAK

Tujuan dalam penelitian ini, yaitu untuk menganalisis dan mengetahui bagaimana pengaruh audit fee dan komite audit terhadap komite audit. Penelitian ini menggunakan Perusahaan Properti dan Real Estate sebagai subjek penelitian dan mengakses langsung situs web Bursa Efek Indonesia untuk menemukan perusahaan yang terdaftar. Data yang digunakan dalam penelitian yaitu laporan tahunan yang sudah dipublikasikan oleh perusahaan ditahun 2021 hingga 2024. Populasi pada seluruh perusahaan yang sudah terdaftar yaitu sebanyak 92 perusahaan dan setelah dilakukan pengambilan sampel dengan metode purposive sampling, didapatkan bahwa perusahaan memiliki data yang diperlukan secara lengkap yaitu sebanyak 40. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan analisis statistic deskriptif dan menggunakan software SPSS Versi 27 sebagai instrumen dalam pengolahan data. Selanjutnya metode analisis yang digunakan yaitu regresi logistic, yaitu dengan menggunakan model antara variabel independen (respon) dengan variabel dependen sebagai variabel dikotomi (biner) untuk menganalisis suatu hubungan dan memprediksi probabilitas suatu peristiwa. Penelitian ini juga menggunakan Uji Parsial (Uji-T) untuk menguji hipotesis variable independent terhadap variable dependen secara parsial serta Uji Simultan (Uji f) dalam manguji hipotesis dari satu atau lebih variable independent terhadap variable dependen secara simultan.

Kata Kunci: Audit Fee, Komite Audit, Kualitas Audit

THE EFFECT OF AUDIT FEES AND AUDIT COMMITTEES ON AUDIT QUALITY IN PROPERTY AND REAL ESTATE COMPANIES

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ABSTRACT

The objective of this study is to analyze and determine the impact of audit fees and audit committees on audit committees. This study uses property and real estate companies as its research subjects and directly accessed the Indonesia Stock Exchange website to identify listed companies. The data used in this study consists of annual reports published by the companies from 2021 to 2024. The population of all listed companies consists of 92 companies, and after sampling using the purposive sampling method, it was found that 40 companies had the required data in full. The research method used is quantitative, employing a descriptive statistical analysis approach and utilizing SPSS Version 27 software as the tool for data processing. Furthermore, the analysis method used was logistic regression, which employs a model between the independent variable (response) and the dependent variable as a dichotomous (binary) variable to analyze a relationship and predict the probability of an event. This study also used the Partial Test (T-test) to test the hypothesis of the independent variable to the dependent variable partially, as well as the Simultaneous Test (F-test) to test the hypothesis of one or more independent variables to the dependent variable simultaneously.

Keywords: Audit Fee, Audit Committee, Audit Quality

RINGKASAN

PENGARUH AUDIT FEE DAN KOMITE AUDIT TERHADAP KUALITAS AUDIT PADA PERUSAHAAN PROPERTI DAN REAL ESTATE

A, Pendahuluan

Dalam menilai kualitas laporan keuangan, pastinya diperlukan pemeriksaan secara detail, salah satunya melalui audit. Audit laporan keuangan adalah proses audit sistematis oleh auditor untuk memastikan kebenaran laporan keuangan dan kepatuhan terhadap standar akuntansi yang berlaku. Audit laporan keuangan yang baik pasti akan meningkatkan kualitas audit. Kualitas audit adalah indikator penting untuk menilai keandalan informasi keuangan dan menjaga integritas laporan keuangan yang dipublikasikan oleh perusahaan. Kualitas audit yang baik juga dapat memberikan kepercayaan kepada pemangku kepentingan dan membantu menciptakan serta memperkuat tata kelola perusahaan secara lebih komprehensif (Surya *et al*., 2021).

Fenomena kualitas audit juga muncul dalam beberapa kasus di salah satu perusahaan, yaitu PT Tiga Pilar Sejahtera Food dalam bentuk pelaporan keuangan palsu yang ditandai dengan pencatatan berlebih aset, utang, dan pendapatan sehingga pengungkapan dalam laporan keuangan bersifat fiktif dan tidak memiliki bukti yang memadai. Dalam hal kualitas audit, kegagalan auditor untuk memeriksa, mendeteksi, dan mencegah penipuan menunjukkan bahwa kualitas audit yang lemah dapat menyebabkan kurangnya keandalan informasi dalam laporan keuangan yang disampaikan kepada pemangku kepentingan dan publik.

Faktor-faktor yang dapat berperan dalam menentukan kualitas audit adalah salah satunya adalah audit *fee*. Kualitas audit yang tinggi juga dapat dikenakan biaya audit yang tinggi, karena kualitas audit yang tinggi dapat menggambarkan informasi yang dimiliki perusahaan. Selain itu, pemberian audit *fee* dapat mencerminkan sejauh mana auditor dapat menerima kompensasi atas jasa profesional mereka dalam memeriksa laporan keuangan klien mereka. Menurut Chrisdinawidanty *et al*. (2016) menyatakan bahwa audit *fee* yang tinggi juga akan meningkatkan kualitas audit karena prosedur audit yang dilakukan akan lebih luas dan mendalam sehingga akurasi hasil audit dapat diterima dan dipercaya.

Mauliana & Laksito (2021) dalam penelitian sebelumnya menemukan bahwa audit *fee* yang lebih tinggi dapat meningkatkan kualitas audit karena kenaikan biaya dapat mendorong auditor untuk melakukan pekerjaan mereka dengan lebih baik, sehingga menghasilkan hasil audit yang berkualitas tinggi. Sebaliknya, penelitian oleh Novrilia *et al*. (2019) menunjukkan bahwa audit *fee* tidak secara signifikan memengaruhi kualitas audit karena biaya tersebut tidak

secara andal menunjukkan apakah audit akan baik atau buruk dan sikap independen auditor dapat dinilai berdasarkan kualitas audit yang mereka lakukan.

Selain biaya audit, komite audit juga dapat memainkan peran penting dalam menilai kualitas audit. Selain itu, komite audit memainkan peran penting dalam memastikan tata kelola perusahaan diterapkan dengan tepat. Untuk memastikan proses akuntansi menghasilkan laporan berkualitas tinggi, komite audit dapat meningkatkan kualitas pelaporan keuangan dan meminimalkan manipulasi. Komite audit berdampak pada kualitas audit yang dihasilkan auditor. Menurut Rahayu *et al*. (2020), keberadaan komite audit dimaksudkan untuk menjaga independensi auditor dan membantu optimasi aktivitas auditor. Kualitas audit perusahaan meningkat seiring efektivitas peran pengawasan komite audit dalam mencegah penipuan laporan audit. Ketika laporan keuangan yang digunakan telah diperiksa oleh auditor terpercaya, pemangku kepentingan yang mengandalkan laporan keuangan ini juga cenderung mempercayainya.

Hasil penelitian sebelumnya yang dilakukan oleh Syaifulloh & Khikmah (2020) menyatakan bahwa komite audit memiliki pengaruh positif terhadap kualitas audit, karena komite audit memiliki peran penting dan bertanggung jawab dalam memantau pelaksanaan audit dan mengevaluasi hasil audit yang dapat mendorong kualitas audit yang lebih baik. Namun demikian, temuan dari studi oleh Nursyamsyiyah *et al*. (2024) mengungkapkan bahwa komite audit tidak berdampak pada komite audit itu sendiri. Hal ini karena penugasan komite audit terutama dilakukan hanya untuk memenuhi standar hukum, bukan menjalankan tanggung jawabnya secara efektif. Jika komite audit gagal mendedikasikan diri pada peran dan kewajibannya, maka komite audit tidak akan berhasil memastikan kualitas audit yang baik.

Berdasarkan pada uraian latar belakang, penting untuk menganalisis lebih lanjut terkait kualitas audit, dengan biaya audit dan komite audit sebagai dua variabel utama penelitian ini. Untuk mengatasi perbedaan ini, penelitian ini berfokus pada pemeriksaan pengaruh biaya audit dan komite audit. Selain itu, penelitian ini bertujuan menentukan pengaruh komite audit dan biaya terhadap kualitas audit, khususnya pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia di tahun 2021-2024.

B. Rumusan Masalah

Berdasarkan pada ketimpangan dalam penelitian sebelumnya yang telah diuraikan di bagian latar belakang, rumusan masalah yang dapat diberikan meliputi:

1. Apakah audit fee memengaruhi kualitas audit di perusahaan properti dan properti?
2. Apakah komite audit memengaruhi kualitas audit di perusahaan properti dan properti?

C. Tujuan Penelitian

1. Dalam penelitian ini, tujuan yang diambil adalah untuk memeriksa dan menganalisis faktor-faktor yang dapat memengaruhi kualitas audit. Penelitian ini berfokus pada pengukuran dampak biaya audit terhadap kualitas audit di bisnis properti dan properti yang terdaftar di Bursa Efek Indonesia (IDX) antara tahun 2021-2024
2. Selain itu, tujuan yang diambil adalah untuk memeriksa dan menganalisis faktor-faktor yang dapat memengaruhi kualitas audit. Penelitian ini berfokus pada pengukuran dampak komite audit terhadap kualitas audit di bisnis properti dan properti yang terdaftar di Bursa Efek Indonesia (IDX) antara tahun 2021-2024

D. Metode Penelitian

Metode yang dapat diterapkan untuk studi ini adalah menggunakan pendekatan kuantitatif, yaitu metode yang menggunakan statistik sebagai media dalam mengumpulkan, menganalisis, dan menafsirkan data. Selain itu, penelitian kuantitatif adalah pendekatan sistematis dan objektif untuk mengumpulkan dan menganalisis data. Metode ini melibatkan penggunaan data numerik untuk mengumpulkan dan menganalisis informasi yang valid dan dapat diandalkan tentang situasi atau masalah tertentu. Metode ini dapat digunakan untuk analisis adalah metode analisis statistik deskriptif. Menganalisis menyajikan gambaran umum data dengan melihat nilai rata-rata (mean), maksimum, minimum, *sum value* dan standar deviasi yang merupakan definisi analisis statistik deskriptif. Perangkat lunak yang akan digunakan dalam studi ini menggunakan SPSS versi 27 sebagai instrumen untuk membantu analisis.

Penelitian ini dilakukan langsung di situs resmi Bursa Efek Indonesia (IDX), yaitu dengan mengunjungi situs resmi masing-masing perusahaan dan memperoleh informasi dari laporan tahunan melalui www.idx.com. Populasi yang diambil adalah perusahaan manufaktur yang terdaftar di IDX sebanyak 40 perusahaan. Pengambilan sampel dilakukan dengan metode pengambilan sampel bertujuan, pengambilan sampel bertujuan adalah pendekatan yang digunakan untuk pengambilan sampel; sampel dipilih berdasarkan kriteria tertentu yang dianggap paling relevan dan memuat informasi yang paling konsisten dengan tujuan penelitian dan sampel yang diperoleh sebanyak 40 perusahaan.

Dalam studi ini, biaya audit dikelompokkan sebagai variabel independen. Variabel biaya audit diperoleh dari jumlah biaya audit yang terkandung dalam laporan tahunan perusahaan, kemudian diukur melalui rumus logaritma natural (Ln). Faktor komite audit juga dikategorikan sebagai variabel independen. Jumlah anggota komite audit dalam laporan tahunan bisnis

properti dan properti yang terdaftar di Bursa Efek Indonesia (IDX) dapat digunakan untuk menentukan variabel independen dari komite audit. Dalam variabel dependen, indikator kualitas audit diukur menggunakan variabel dummy dengan memberikan nilai 1 dan 0. Jika laporan tahunan perusahaan mendapatkan opini Wajar Tanpa Pengecualian (WTP), maka diberikan skor 1, sedangkan nilai 0 diberikan jika laporan tahunan perusahaan mendapatkan opini di luar Wajar Tanpa Pengecualian (Non-WTP).

E. Hasil Penelitian

Penelitian ini hanya akan fokus pada pemeriksaan efek biaya audit terhadap kualitas audit di perusahaan properti dan properti dengan rentang 2021-2024. Hasil studi menunjukkan bahwa biaya audit tidak memiliki pengaruh signifikan terhadap kualitas audit sehingga hipotesis pertama dapat ditolak. Nilai signifikansi regresi dalam variabel biaya audit adalah 0,051 jika nilainya di atas 0,05 sehingga hasil tes menjadikan biaya audit sebagai variabel yang tidak memengaruhi kualitas audit secara signifikan.

Hal ini sejalan dengan penelitian oleh Febrian & Maulana (2025) yang menjelaskan bahwa biaya audit berdampak negatif pada kualitas audit, yang berarti kompetensi yang dimiliki oleh akuntan publik dapat menjadi salah satu penentu bagi auditor untuk menentukan biaya layanan audit yang akan diberikan kepada perusahaan. Dengan sejumlah imbalan yang disetujui oleh perusahaan, persetujuan yang harus didokumentasikan dan menjadi bagian dari dokumen audit, apabila imbalan hasil yang ditawarkan auditor tidak lebih besar tetapi juga lebih rendah dari tarif yang telah ditetapkan dalam peraturan manajemen.

Dalam teori signaling untuk biaya audit, sinyal yang baik sering diasumsikan dengan memberikan biaya audit yang tinggi kepada auditor sehingga investor menganggap perusahaan berusaha menjaga kualitas audit pada laporan keuangannya sebaik mungkin. Namun, hasil studi menunjukkan bahwa biaya audit tidak berpengaruh pada kualitas audit. Kondisi ini menunjukkan bahwa sinyal yang baik dalam kualitas audit tidak hanya berasal dari jumlah biaya audit, tetapi juga dari independensi auditor, kompetensi auditor, sistem kontrol kualitas firma akuntansi publik, pengalaman auditor, kepatuhan terhadap standar audit dan etika profesional. Dengan demikian, kenaikan biaya audit tidak otomatis meningkatkan kualitas audit.

Selain itu, penelitian hanya akan fokus pada pemeriksaan pengaruh komite audit terhadap kualitas audit di perusahaan properti dan properti dengan rentang 2021-2024. Hasil studi menunjukkan bahwa komite audit tidak memiliki pengaruh signifikan terhadap kualitas audit. Hal ini terjadi karena hasil uji regresi logistik pada variabel komite audit adalah 0,545 pada

nilai signifikansi di atas 0,05 sehingga hasil pengujian menjadikan biaya audit sebagai variabel yang tidak memengaruhi kualitas audit secara signifikan.

Hasil penelitian yang telah dilakukan sejalan dengan penelitian yang dilakukan oleh Fadhilah & Halmawati (2021) dan Handayani & Setiawan (2024) yang menyatakan bahwa jumlah komite audit tidak dapat memengaruhi kualitas audit, karena pembentukan komite audit hanya dilakukan untuk mematuhi peraturan dan hukum yang berlaku, dan keberadaan komite audit serta jumlah komite audit tidak dapat menjamin kepastian kualitas audit dalam menghasilkan hasil laporan audit yang baik.

Dalam teori agensi di komite audit, agensi digambarkan dengan prinsipal sebagai pemilik dan manajer sebagai agen. Jika manajer bertindak berdasarkan kepentingan pribadi, maka prinsipal dapat menetapkan batasan dan fungsi pengawasan atas manajer. Komite audit yang dibentuk oleh pemilik perusahaan bertindak sebagai langkah pengawasan bagi manajemen dalam mengawasi pelaporan keuangan agar tidak terjadi penipuan dan menjaga manajemen tetap pada arah yang sama. Namun, hasil studi menunjukkan bahwa komite audit tidak memengaruhi kualitas audit sehingga dapat dilihat bahwa keberadaan komite audit tidak selalu mencerminkan efektivitas pengawasan yang dilakukan sehingga tidak berdampak signifikan pada kualitas audit. Oleh karena itu, efektivitas komite audit juga dapat ditentukan oleh kualitas pelaksanaan tugasnya, seperti kompetensi anggotanya, independensi, frekuensi pertemuan, dan keterlibatan dalam proses pengawasan, bukan hanya berdasarkan keberadaannya.

SUMMARY

THE EFFECT OF AUDIT FEES AND AUDIT COMMITTEES ON AUDIT QUALITY IN PROPERTY AND REAL ESTATE COMPANIES

A, Background

In assessing the quality of financial statements, a detailed audit is certainly carried out, one of which is through audits. Auditing financial statements is a process of systematic auditing by auditors to ensure the correctness of financial statements and adherence to applicable accounting standards. Auditing financial statements that can be good will certainly improve audit quality. Audit quality is an important indicator to assess the reliability of financial information and maintain the integrity of the financial statements published by the company. Good audit quality can also give trust to stakeholders and help in creating and strengthening corporate governance more comprehensively (Surya et al., 2021).

The phenomenon of audit quality also appears in several cases in one of the companies, namely PT Tiga Pilar Sejahtera Food in the nature of fraudulent financial reporting characterized by an overstatement of assets, debts and income so that the disclosure in the financial statements is fictitious and does not have adequate evidence. In terms of audit quality, the auditor's failure to check, detect and prevent fraud shows that weak audit quality can cause a lack of reliability of information in financial statements presented to stakeholders and publicly.

The factors that can play a role in determining the quality of audits are one of them is audit fees. High audit quality can also be subject to high audit fees, because high audit quality can describe the information owned by the company. In addition, the provision of audit fees can reflect the extent to which auditors can receive compensation for their professional services in examining their clients' financial statements. According to Chrisdinawidanty et al. (2016) stated that high audit fees will also improve audit quality because the audit procedures carried out will be broader and deeper so that the accuracy of audit results can be accepted and trusted.

Mauliana & Laksito (2021) in their earlier research found that higher audit fees greatly improve audit quality since increased fees can encourage auditors to perform their work better, resulting in high-quality audit outcomes. On the contrary, research by Novrilia et al. (2019) indicated that the cost of audits does not significantly affect audit quality because the fees do not reliably indicate whether the audit will be good or bad, and an auditor's independent attitude can instead be judged based on the quality of the audit they conduct.

Apart from audit costs, the audit committee can also play a crucial role in assessing the quality of the audit. Additionally, the audit committee plays a crucial function in making sure that corporate governance is applied appropriately. To ensure that the accounting process generates high-quality reports, the audit committee can enhance financial reporting quality and minimize manipulation. The audit committee has an impact on the caliber of audits that auditors generate. According to Rahayu et al. (2020) the presence of an audit committee is intended to preserve auditor independence and aid in the optimization of auditor activities. The quality of the company's audits increases with the effectiveness of the audit committee's oversight role in avoiding audit report fraud. When the financial reports utilized have been examined by reputable auditors, the stakeholders who rely on these financial statements are more likely to trust them as well.

The results of previous research conducted by Syaifulloh & Khikmah (2020) stated that the audit committee has a positive influence on audit quality, because the audit committee has an important and responsible role in monitoring the implementation of audits and evaluating audit results that can encourage better audit quality. Nevertheless, the findings from the study by Nursyamsyiyah et al. (2024) revealed that the audit committee does not truly impact the audit committee itself. This is because the assignment of the audit committee is mainly done just to meet legal standards, rather than executing its responsibilities effectively. If the audit committee fails to dedicate itself to its roles and obligations, then it will not be successful in ensuring good audit quality.

Based on this background description, it is important to further analyze related to audit quality, with audit fees and audit committees serving as the study's two primary variables. In order to address these discrepancies, the study concentrates on examining the impact of audit fees and audit committees. Additionally, this study aims to determine the impact of audit committees and fees on audit quality, particularly in real estate and property businesses listed on the Indonesia Stock Exchange between 2021-2024.

B. Problem Statement

Based on the issues highlighted in earlier research mentioned in the background part, the problem and statement that can be given, include:

1. Does audit fees affect audit quality in property and real estate companies?
2. Does audits committee affect audit quality in property and real estate companies?

C. Research Objective

1. In this research, the objective that to take is to examine and analyze the factors that may affect audit quality. This reasearch is centered on measuring the impact of audit fees on audit quality in real estate and property businesses listed on the Indonesia Stock Exchange (IDX) between 2021-2024
2. Also, the objective that to take is to examine and analyze the factors that may affect audit quality. This reasearch is centered on measuring the impact of audit committees on audit quality in real estate and property businesses listed on the Indonesia Stock Exchange (IDX) between 2021-2024

D. Research Methods

The method that can be applied for this study is to use a quantitative approach, which is a method that uses statistics as a medium in collecting, analyzing and interpreting data. In addition, quantitative research is a systematic and objective approach to collecting and analyzing data. It involves on using a numerical data to collect and analyze valid and reliable information about a specific situation or problem. The method can be used for analysis is a descriptive statistical analysis method. Analysing the presents an overview of the data by looking at the mean value (mean), maximum, minimum, sum value and standard deviation it is a definition of descriptive statistical analysis. The software that will be used in this study uses SPSS version 27 as an instrument to assist the analysis.

This research is conducted directly on the Indonesia Stock Exchange's (IDX) official website, namely by visiting each company's official website and obtaining information from its annual report via www.idx.com. The population taken is a manufacturing company listed on the IDX as many as 40 companies. Sampling is carried out by the purposive sampling method, Purposive sampling is the approach used for sampling; a sample is chosen according to certain criteria that are thought to be the most pertinent and contain information that is most consistent with the goal of the study and the sample obtained is as many as 40 companies.

In this study, audit fees are grouped as independent variables. The audit fee variable is obtained from the amount of audit fees contained in the company's annual report, then measured through a natural logarithmic formula (Ln). The audit committee factors are categorized as independent variables as well. The number of audit committees in the annual reports of real estate and property businesses listed on the Indonesia Stock Exchange (IDX) may be used to determine the independent variables of the audit committee. In the dependent variable, the audit quality indicator is measured using dummy variables by giving values of 1 and 0. If the company's annual report gets an Unqualified Opinion (UO), it is given a score of

1, while a value of 0 is given if the company's annual report gets an opinion outside of the Unqualified Opinion (Non-UO).

E. Research Results

The research will only focus on examining the effect of audit fees on audit quality in property and real estate companies with a range of 2021-2024. The results of the study show that audit fees do not have a significant influence on audit quality so the first hypothesis can be rejected. The value of the regression significance in the audit fee variable is 0.051 where the value is above 0.05 so that the test results make the audit fee a variable that does not affect the audit quality significantly.

This is in line with research by Febrian & Maulana (2025) explained that audit fees have a negative effect on audit quality, which means that the competence possessed by a public accountant can be one of the determinants for auditors to determine the fees for audit services that will be provided to the company. With a number of rewards that if approved by the company, the agreement must be documented and part of the audit documentation, provided that the rewards offered by the auditor are not greater but also less than the rate that has been set as stated in the management regulation.

In signaling theory for audit fees, a good signal is often assumed by giving high audit fees to auditors so that investors consider that the company is trying to maintain the quality of audits on its financial statements as best as possible. However, the results of the study showed that audit fees had no effect on audit quality. This condition indicates that a good signal in audit quality does not only come from the amount of audit fees, but also from the independence of the auditor, auditor competence, the quality control system of public accounting firms, auditor experience, compliance with audit standards, and professional ethics. Thus, an increase in audit fees does not automatically improve the quality of audits.

Also, the research will only focus on examining the influence of audit committees on audit quality in property and real estate companies with a range of 2021-2024. The results of the study showed that the audit committee did not have a significant influence on audit quality. This happens because the results of the logistic regression test on the audit committee variable are 0.545 at the significance value where the value is above 0.05 so that the test results make the audit fee a variable that does not affect the audit quality significantly.

The results of the research that have been carried out are in line with the research conducted by Fadhilah & Halmawati (2021) and Handayani & Setiawan (2024) which states that the number of audit committees cannot affect the quality of audits, because the formation

of audit committees is only carried out to comply with applicable regulations and laws, and the presence of audit committees and the number of audit committees cannot provide a guarantee of certainty about audit quality in providing results good audit report.

In agency theory in the audit committee, agency is described with the principal as the owner and the manager as the agent. If the manager acts out of interest, then the principal can create boundaries and supervisory functions over the manager. The audit committee formed by the company owner moves as a supervisory measure for management in supervising financial reporting so that fraud does not occur and keeps management on the same direction.

However, the results of the study show that the audit committee does not affect the quality of the audit so it can be seen that the existence of an audit committee does not necessarily reflect the effectiveness of the supervision carried out so that it does not have a significant impact on the quality of the audit. Therefore, the effectiveness of the audit committee can also be determined by the quality of the implementation of its duties, such as the competence of its members, independence, frequency of meetings, and involvement in the oversight process, not solely by its existence.

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CHAPTER 1
INTRODUCTION

1.1 Background

In the accounting cycle, financial statements are one of the important factors in measuring and assessing the company and helping the company in evaluating efficiency and effectiveness, financial statements are the main medium in conveying information related to financial conditions and and as a way to ensure responsibility towards management and stakeholders. With regard to decision-making processes and considerations, the quality of the information in the report must also be accountable and reliable (Wiratiwi & Adam, 2022).

In assessing the quality of financial statements, a detailed audit is certainly carried out, one of which is through audits. Auditing financial statements is a process of systematic auditing by auditors to ensure the correctness of financial statements and adherence to applicable accounting standards. Auditing financial statements that can be good will certainly improve audit quality. Audit quality is an important indicator to assess the reliability of financial information and maintain the integrity of the financial statements published by the company. Good audit quality can also give trust to stakeholders and help in creating and strengthening corporate governance more comprehensively (Surya et al., 2021).

The phenomenon of audit quality also appears in several cases in one of the companies, namely PT Tiga Pilar Sejahtera Food in the nature of fraudulent financial reporting characterized by an overstatement of assets, debts and income so that the disclosure in the financial statements is fictitious and does not have adequate evidence. In terms of audit quality, the auditor's failure to check, detect and prevent fraud shows that weak audit quality can cause a lack of reliability of information in financial statements presented to stakeholders and publicly.

The factors that can play a role in determining the quality of audits are one of them is audit *fees*. High audit quality can also be subject to high audit *fees*, because high audit quality can describe the information owned by the company. In addition, the provision of audit fees can reflect the extent to which auditors can receive

compensation for their professional services in examining their clients' financial statements. According to Chrisdinawidanty et al. (2016) stated that high audit fees will also improve audit quality because the audit procedures carried out will be broader and deeper so that the accuracy of audit results can be accepted and trusted.

Mauliana & Laksito (2021) in their earlier research found that higher audit fees greatly improve audit quality since increased fees can encourage auditors to perform their work better, resulting in high-quality audit outcomes. On the contrary, research by Novrilia et al. (2019) indicated that the cost of audits does not significantly affect audit quality because the fees do not reliably indicate whether the audit will be good or bad, and an auditor's independent attitude can instead be judged based on the quality of the audit they conduct.

Apart from audit costs, the audit committee can also play a crucial role in assessing the quality of the audit. Additionally, the audit committee plays a crucial function in making sure that corporate governance is applied appropriately. To ensure that the accounting process generates high-quality reports, the audit committee can enhance financial reporting quality and minimize manipulation. The audit committee has an impact on the caliber of audits that auditors generate. According to Rahayu et al. (2020) the presence of an audit committee is intended to preserve auditor independence and aid in the optimization of auditor activities. The quality of the company's audits increases with the effectiveness of the audit committee's oversight role in avoiding audit report fraud. When the financial reports utilized have been examined by reputable auditors, the stakeholders who rely on these financial statements are more likely to trust them as well.

The results of previous research conducted by Syaifulloh & Khikmah (2020) stated that the audit committee has a positive influence on audit quality, because the audit committee has an important and responsible role in monitoring the implementation of audits and evaluating audit results that can encourage better audit quality. Nevertheless, the findings from the study by Nursyamsyiyah et al. (2024) revealed that the audit committee does not truly impact the audit committee itself. This is because the assignment of the audit committee is mainly done just to meet legal standards, rather than executing its responsibilities effectively. If the audit

committee fails to dedicate itself to its roles and obligations, then it will not be successful in ensuring good audit quality.

The property and real estate sector has special characteristics that distinguish it from other sectors, such as large asset values, complex transactions and dependence on macroeconomic conditions. This complexity increases the risk of errors in the presentation of financial statements, thus requiring audits that have high competence. Therefore, it is important to examine the factors that affect the quality of audits in this sector, especially audit fees and audit committees.

Based on this background description, it is important to further analyze related to audit quality, with audit fees and audit committees serving as the study's two primary variables. In order to address these discrepancies, the study concentrates on examining the impact of audit fees and audit committees. Additionally, this study aims to determine the impact of audit committees and fees on audit quality, particularly in real estate and property businesses listed on the Indonesia Stock Exchange between 2021-2024.

1.2 Problem Formulation

1.2.1 Problem Statement

Based on the issues highlighted in earlier research mentioned in the background part, the problem and statement that can be given, include:

1. Does audit fees affect audit quality in property and real estate companies?
2. Does audits committee affect audit quality in property and real estate companies?

1.2.2 Research Statement

This study was conducted to find out and analyze whether audit fees and audit committees can affect the quality of audits, especially for property and real estate companies listed on the Indonesia Stock Exchange in 2021-2024.

1.3 Research Objectives

1. In this research, the objective that to take is to examine and analyze the factors that may affect audit quality. This reasearch is centered on measuring the impact of audit fees on audit quality in real estate and property businesses listed on the Indonesia Stock Exchange (IDX) between 2021-2024
2. Also, the objective that to take is to examine and analyze the factors that may affect audit quality. This reasearch is centered on measuring the impact of audit committees on audit quality in real estate and property businesses listed on the Indonesia Stock Exchange (IDX) between 2021-2024

1.4 Research Contributions

1.4.1 Theoretical contributions

This research was conducted to continue previous research related to audit quality in certain types of companies among other topics. The results of this research are expected to strengthen or compare previous findings so as to expand the conceptual understanding of audit quality determinants.

1.4.2 Practical Contributions

For companies, the results of this research can be further considered in order to be able to pay attention to the determination of audit fee policies and strengthen the audit system that can affect audit quality. The results of this research are also expected to be an additional reference and enrich the literature to develop future research in accounting science, especially in the field of auditing related to audit quality studies.

1.5 Contextual Overview of Research

This research is based on three variables contained in the conceptual framework, namely audit fees and audit committees which are independent variables and audit quality as dependent variables. Through these two variables, it

is then a measure of audit quality in this study which measures how much influence audit fee and audit committees to the audit quality in the company.

Therefore, it is crucial and important to investigate further how audit committees and fees may impact audit quality, particularly in real estate and property businesses listed on the IDX. This study is pertinent since it offers factual findings and a realistic depiction of the elements that contribute to the sector's improved audit quality.