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The Impact of Audit Fees, Public Accounting Firm (PAF) Reputation, and Corporate Leverage on Audit Quality in Firms Conducting Online Sales

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Abstract

This study investigates the effect of audit fees, public accounting firm (PAF) reputation, and corporate leverage on audit quality in online-based retail companies listed on the Indonesia Stock Exchange (IDX) from 2021 to 2024. A quantitative approach with balanced panel data was applied, using purposive sampling to select 14 firms over four years. Audit quality was proxied by absolute discretionary accruals (ABSD), while the independent variables included audit fees (natural log), PAF reputation (Big Four dummy), and debt-to-equity ratio (DER). Panel regression analysis was conducted, supported by classical assumption tests. The findings indicate that audit fees and corporate leverage have a statistically significant impact on audit quality, whereas PAF reputation does not. These results suggest that audit quality is primarily driven by financial incentives and risk exposure rather than institutional auditor branding. The study underscores the importance of enhancing audit fee regulations, ensuring rigorous audit procedures for highly leveraged firms, and rethinking audit quality indicators in digitally transformed financial environments.
Keywords: audit quality, audit fees, PAF reputation, corporate debt, online retail companies

1. Introduction

1.1. Background

The rapid advancement of digital technology has significantly transformed business operations, particularly in the retail sector. Retail companies are increasingly adopting online sales as a primary strategy to expand consumer reach. This has led to the widespread emergence of omnichannel business models. Omnichannel is a business model that integrates physical stores with digital platforms. This shift marks a major trend in the digital economy (Bhimani & Willcocks, 2014). The growth of online sales presents new challenges in accounting and auditing practices. The inherent complexity of digital transactions can increase the risk of misstatements or manipulation of financial reports. Key areas of concern include revenue recognition, expense estimation, and inventory valuation, which are often more complicated in digital environments (Patil, 2024). The role of external auditors becomes crucial in ensuring the reliability and integrity of financial information, which is vital for investor trust and market efficiency (DeAngelo, 1981). Although audit assurance is essential, audit quality is not consistently maintained and can be influenced by various factors, particularly those related to the behavior and characteristics of the audit assignment. Previous studies have highlighted that audit time pressure, audit fees, and the reputation of public accounting firms (KAP) are significant determinants that affect audit effectiveness in detecting material misstatements or potential fraud (Francis, 2011a; Isam AL-Qatamin, 2020).

Adequate audit fees are often associated with sufficient resource allocation for a thorough audit (Wijaya et al., 2025). Meanwhile, a strong reputation of a KAP indicates greater integrity, expertise, and commitment to quality due to reputational costs from audit failures (Saud, 2018). The unique transactional characteristics, data volume, and system complexity inherent in online retail environments may exacerbate the effects of time pressure or modulate the impact of fees and reputation on audit outcomes. Another factor suspected to influence audit quality is the Debt to Equity Ratio (DER). Companies with high DER often face greater financial pressure, which may increase management's incentive to manipulate financial statements to meet investor or creditor

expectations (Jensen, 1986). This situation directly increases the risk of material misstatement and requires more extensive and careful audit procedures to ensure the fairness of financial statements (Watts & Zimmerman, 1986). Therefore, DER is not only an indicator of financial performance but also a critical variable that may affect audit quality.

Although these factors have been extensively studied, their specific interactions and implications in the rapidly growing digital retail economy—especially in emerging markets like Indonesia—remain underexplored. Existing literature mainly focuses on traditional business models or lacks specific emphasis on the digital transformation context (Warner & Wäger, 2019). This study aims to bridge this research gap by analyzing how audit behavioral factors, particularly audit time pressure, audit fees, public accounting firm reputation, and the Debt to Equity Ratio (DER), affect audit quality in the context of publicly listed retail companies operating online in Indonesia. By utilizing secondary data from financial and annual reports of companies listed on the Indonesia Stock Exchange (IDX), this research seeks to provide up-to-date insights into the challenges and dynamics of audit quality in the digital era.

1.2. Theoretical Framework

a. Agency Theory
   Agency theory explains the relationship between principals and agents, which can potentially lead to conflicts of interest due to information asymmetry (Jensen & Meckling, 1976). Management, as agents, may deviate from the interests of the owners, making monitoring mechanisms such as independent auditors necessary to maintain the quality of financial reporting (Adang & Wijoyo, 2023). Auditors play a role in reducing information asymmetry and the risk of misreporting (Widiya Damayanti & Aufa, 2022). In this context, audit fees, auditor reputation, and corporate debt influence the auditor's effectiveness in monitoring managerial behavior.
b. Signaling Theory
   Signaling theory (Spence, 1973) posits that companies can send signals to external parties to reduce information asymmetry. High-quality external audits serve as signals of managerial credibility and the company's financial health. Adequate audit fees, the selection of reputable auditors, and audits on companies with high debt levels reflect a commitment to transparency and can enhance investor and creditor trust.
c. Audit Behavioral Theory
   Audit Behavioral Theory emphasizes that auditor decisions are influenced by psychological and environmental factors, not merely technical procedures (Ashton, 1990; Libby & Luft, 1993). Audit fees, auditor reputation, and pressure from highly indebted companies can affect auditor independence, skepticism, and audit quality. Auditors from highly reputable public accounting firms tend to uphold quality for professional integrity (Francis, 2004), whereas extreme fees or client pressure may reduce auditor performance or independence (Fearnley et al., 2005).
d. Audit Fee
   Audit fee is the financial compensation paid to auditors for the audit services they provide. It reflects the complexity of the audit task, audit risk, and the resources deployed, such as auditor hours and the level of auditor experience involved. Conceptually, audit fees serve not only as compensation but also as a signal of the company's commitment to audit quality. Sufficient fees may encourage auditors to perform thorough examinations to reduce information asymmetry between agents and principals. However, excessively high fees may cause economic dependence on clients, potentially compromising auditor independence.
   Audit fees also serve as a positive signal to external stakeholders, particularly investors and creditors—indicating that the company is committed to quality audits and not concealing information through weak audit practices (Sihombing & Silaban, 2023). Furthermore, audit fees influence auditor attitudes, motivation, and professionalism. Very low fees may trigger minimal work and reduce professional skepticism. On the other hand, reasonable fees may motivate auditors to perform more objective and careful audits (Kristin & Hernando, 2024).
   Several studies suggest that the influence of audit fees on audit quality can be both positive and negative. Sembiring et al. (2021) found a positive relationship, arguing that well-compensated auditors are more likely to conduct diligent audits. However, Sihombing & Silaban (2023) showed a negative relationship between audit fees and audit quality in LQ45 companies, indicating potential client pressure. Kristin & Hernando (2024) also found that low audit fees negatively affected audit quality in the property and real estate sectors, suggesting that cost-efficiency pressures can impair audit performance.
e. Reputation of Public Accounting Firms (PAF)

The reputation of a Public Accounting Firm (PAF) reflects the public's perception of the quality, credibility, and integrity of audit services provided by a firm. In the context of corporate governance, selecting a highly reputable KAP becomes an important strategy to increase stakeholders' trust in financial statements. According to Violetta Rifqi Agastya & Vania Belva Abidah Ardelia (2024), KAP's reputation is shaped by professional experience, consistent audit quality, and client satisfaction with audit outcomes. A good reputation indicates a commitment to ethical standards and auditor professionalism.

Agency theory suggests that reputable KAPs can serve as external monitoring mechanisms to reduce conflicts of interest between management and owners. In this regard, reputable auditors have a strong incentive to maintain audit quality to protect their reputation (DeAngelo, 1981). Companies tend to choose well-known KAPs to enhance the credibility of their financial statements, especially when facing external pressures such as funding needs or strict regulations. Choosing a high-reputation auditor also serves as a positive signal to the market and stakeholders regarding the company's commitment to transparency and accountability. The better the auditor's reputation, the stronger the signal sent to the public that the financial statements can be trusted.

From an audit behavior perspective, the professional and ethical environment of large KAPs contributes to shaping more careful, skeptical, and integrity-driven audit behavior. Auditor's reputation reflects the professional culture and quality control embedded within the audit organization. Auditors working at large KAPs typically undergo intensive training, strict supervision, and adhere to high audit standards, all of which improve audit work quality (Kristin & Hernando, 2024). This indicates that auditors from more reputable KAPs tend to deliver higher-quality audits due to greater professional accountability. Thus, KAP reputation not only acts as an external indicator of audit quality but is also closely tied to monitoring functions, reduction of information asymmetry, and strengthening the positive perception of a company's financial report integrity.

f. Corporate Debt (Leverage)

Corporate debt (leverage) refers to financial obligations that arise from a company's external financing activities to meet operational or investment needs. In financial accounting, leverage not only reflects the company's funding structure but also indicates the level of risk faced by shareholders and creditors concerning potential default. Corporate debt includes both short-term and long-term liabilities that must be repaid to creditors. A high level of debt represents substantial financial obligations and increases the risk of bankruptcy (Sihombing & Silaban, 2023).

Debt is a key indicator in assessing the integrity and credibility of financial statements because high leverage can motivate management to manipulate reporting to present favorable financial performance in the eyes of creditors. Debt creates potential conflicts between owners, management, and creditors, increasing the risk of reporting distortions. Therefore, high-quality audits are required to ensure that management does not manipulate financial statements to meet debt covenants. Highly leveraged companies often need high-quality audits to signal the trustworthiness of their financial statements and as a way for management to reduce reputational risk and enhance transparency.

Firms with high debt ratios may use quality audits to signal financial health and their ability to meet external obligations, especially toward creditors and investors. Auditors tend to be more skeptical and cautious when auditing companies with high leverage due to the increased risk of material misstatement. Highly indebted companies demand more thorough examination of financial reporting (Sembiring et al., 2021). Similar findings were reported by Sihombing & Silaban (2023), who stated that companies with high leverage tend to be audited more rigorously.

g. Audit Quality

Audit quality is a central concept in the field of auditing that refers to the likelihood that auditors will detect and report a material misstatement in a client's financial statements. DeAngelo (1981) defines audit quality as the joint probability that an auditor will both discover and report a misstatement in a client's financial report. This probability is influenced by the auditor's competence in detecting errors and their independence in reporting them.

Subsequent studies have shown that audit quality is affected by factors such as technical competence, professional ethics, auditor reputation, and independence in audit execution. Adelina et al. (2023) and Silva et al. (2023) found that auditor competence and independence significantly affect audit quality in Public Accounting Firms (KAPs) in Palembang. Their findings suggest that auditor competence has a partial effect on audit quality, emphasizing the importance of technical expertise in audit execution.

Furthermore, Dunakhir (2016) revealed that there are perceptual differences between financial statement preparers and users regarding the attributes of audit quality. He concluded that audit quality is perceived to be high when the auditor demonstrates independence, skepticism, and upholds professionalism and reputation. Meanwhile, Yulianti et al. (2022) emphasized that professional ethics and auditor professionalism significantly influence audit quality.

1.3. Research Hypotheses

Based on the background and theoretical framework, the research hypotheses are as follows:

a. H1: Audit fee has a positive effect on audit quality
b. H2: Auditor reputation has a positive effect on audit quality
c. H3: Corporate debt has a positive effect on audit quality

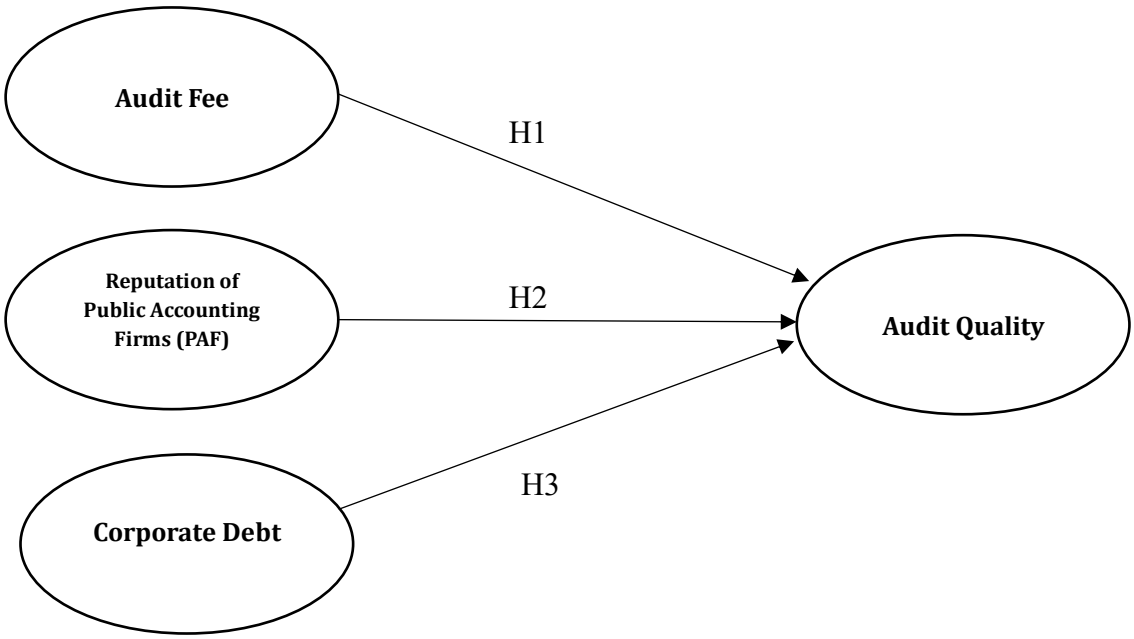

Figure 1. Research Framework

2. Methods

2.1 Type and Approach of Research

This study is associative quantitative research using a causal-comparative approach, aiming to determine the effect of independent variables (audit fee, KAP reputation, and corporate debt) on the dependent variable (audit quality). This approach allows researchers to statistically examine the relationships among variables using secondary data that is numerical and measurable, published by the Indonesia Stock Exchange (IDX).

2.2 Research Location and Period

This research was conducted on companies listed on the Indonesia Stock Exchange (IDX), accessed via www.idx.co.id. The study began in July 2025.

2.3 Population and Sample

Population

The population in this study comprises companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period, specifically those engaged in online sales, whether through e-commerce, marketplaces, or proprietary online platforms.

Sample

Sampling was carried out using purposive sampling, a method based on specific criteria predetermined for this research. The sampling criteria are:

1. Companies consistently listed on IDX during 2021–2024

2. Companies that disclose information about audit fees, the name of the public accounting firm, and the independent auditor's report in their annual or financial reports (in rupiah)
3. Companies known to engage in online sales
4. Companies that were not delisted during the observation period

Based on these criteria, the sample consists of the following:

Description	Total
Companies consistently listed on IDX during 2021–2024	15
Companies engaged in online sales	15
Companies lacking complete information	(1)
Companies disclosing audit fees, KAP name, and the independent auditor's report	14
Total Sample	56 observations

Table I. Sample Selection Criteria

2.4 Research Variable Indicators

Data collection was conducted through documentation, i.e., collecting quantitative data via document review, particularly from published financial statements. All relevant data were recorded, processed, and analyzed for hypothesis testing.

Variable	Formula
Audit Fee (X_1)	$\frac{Fee\ Audit}{Total\ Asset}$
KAP Reputation (X_2)	Dummy variable: 1 = audited by Big Four; 0 = others
Corporate Debt (X_3)	$Debt\ Equity\ Ratio\ (DER) = \frac{Total\ Liabilities}{Total\ Equity}$
Audit Quality (Y)	ABSD = Absolute Discretionary Accruals

Table II. Research Variable Indicators

2.5 Data Analysis Technique

This study uses panel data analysis. Data combining cross-sectional and time-series elements is referred to as pooled data, and a special form of pooled data is panel data. Panel data is defined as a collection of observations in cross-tabulated data, where each object (e.g., a family or company) is observed over time (Jacob et al., 2014). There are two types of panel data based on completeness: Balanced panel data each object has the same number of time observations, and Unbalanced panel data objects have different numbers of time observations. This study uses balanced panel data.

2.6 Assumption Testing for the Panel Regression Model

The model assumptions tested in this study include:

a. Normality Test
b. Multicollinearity Test
c. Autocorrelation Test
d. Heteroscedasticity Test

2.7 Analytical Technique

The data analysis techniques used are as follows:

1. Describe each indicator based on the research variables
2. Determine the best panel regression model estimation using the Chow test, Hausman test, and Lagrange Multiplier test
3. Estimate the parameters using the selected panel regression model: Random Effect Model, Fixed Effect Model, and Common Effect Model
4. Diagnose the classical assumption tests: normality, heteroscedasticity, multicollinearity, and autocorrelation
5. Conduct parameter significance tests using the F-test (simultaneous) and t-test (partial)
6. Evaluate the coefficient of determination (R^2)
7. balanced panel
8. Test two-way error components

3. Results and Discussion

3.1 Descriptive Statistic

Variabel	Maks	Min	Mean	Std. Dev
Absda	1.853794	0.1424429	4.912169	1.251644
ln*fee*audit	20.98163	19.33897	22.92488	0.8446963
Der	7.732339	-2.519512	190.3071	26.37111
reputasikap	0.6607143	0	1	0.4777518

Table III. Descriptive Statistics

Table III presents the highest, lowest, average, and standard deviation values for each research variable. The descriptive statistics for audit quality (measured using absolute discretionary accruals) show a maximum value of 4.912169 and a minimum of 0.1424429. This indicates that companies in the research sample face audit quality issues, as the minimum value shows a lack of absolute value.

Audit fees, measured using the natural logarithm of the fee from annual reports, show a maximum value of 22.92488 and a minimum of 19.33897. The relatively small difference between the highest and lowest values, and the mean of 20.98163, suggests minimal variation among companies.

Auditor reputation uses a dummy value: 1 for Big Four, 0 otherwise. The results show a maximum of 1 and a minimum of 0, indicating that some companies employed Big Four auditors while others did not.

Corporate debt is measured using the Debt to Equity Ratio (DER). The results show a maximum of 190.3071 and a minimum of -2.519512. The extreme maximum value implies that one company had significantly higher leverage than others, despite the average value being 7.732339.

3.2 Hypothesis Testing

The table below presents the regression results of the effect of audit fee, auditor reputation, and corporate debt on audit quality.

Dependent Variable Kualitas Audit	Coef	Prob
Ln*fee*audit	-0.0144727	0.045**
Der	-0.0005673	0.000***
Reputasikap	0 0074226	0.584
R2	0.1045	
Prob>chi2	0.0000	

Table IV. The Effect of Audit Fees, Corporate Debt, and Public Accounting Firm (PAF) Reputation on Audit Quality

The Effect of Audit Fee on Audit Quality (H1)
Hypothesis 1 (H1) is accepted.

The audit fee variable shows a p-value of 0.045 with a coefficient of -0.0144727. The result indicates that the higher the audit fee paid by a company, the better the audit performance by the auditor. This is consistent with previous research, which found that higher auditor compensation leads to higher audit quality (Gilest et al., 2025; Usman et al., 2022). Concerning agency theory, the findings suggest that appropriate audit fees can help minimize opportunities for fraud, ensuring more reliable information for stakeholders' decision-making.

The Effect of Auditor Reputation on Audit Quality (H2)
Hypothesis 2 (H2) is rejected.

The auditor reputation variable has a p-value of 0.584 and a coefficient of -0.0074226. This indicates that an auditor's reputation, measured by Big Four status, does not significantly affect the audit quality of online retail companies in Indonesia. This contrasts with previous studies suggesting that reputable KAPs maintain high audit standards to preserve their reputation (Dye, 1993). The insignificance might be due to institutional reputation not reflecting the actual competence of the audit team. Wu et al. (2020) found that individual partner reputation influences audit quality regardless of the firm's reputation. In Indonesia, all KAPs must comply with the same minimum audit standards (IAPI, 2021), making the Big Four signal less relevant.

The Effect of Corporate Debt on Audit Quality (H3)
Hypothesis 3 (H3) is accepted.

The findings indicate that corporate debt has a positive effect on audit quality. Companies with a high debt-to-equity ratio tend to receive higher audit quality. High leverage creates pressure on management to meet financial obligations and may increase incentives for earnings management. This condition raises the inherent risk in financial reporting.

Auditors must apply professional skepticism and conduct thorough risk assessments. When auditing clients with high DER, auditors perceive higher inherent and control risks and respond by expanding audit procedures and increasing the intensity of evidence collection, especially in high-risk areas.

4. Conclusion

1) Conclusion, This study examines the influence of audit fees, public accounting firm (PAF) reputation, and corporate debt on audit quality in Indonesian online retail companies. The findings reveal that audit fees and corporate debt have a significant positive effect on audit quality, indicating that sufficient compensation and higher financial leverage lead to more rigorous and reliable audits. In contrast, the reputation of the auditing firm (measured by Big Four status) does not significantly affect audit quality, suggesting that institutional reputation alone is insufficient to guarantee audit effectiveness. These results underscore the importance of economic incentives and financial pressure over branding in shaping audit performance, while also highlighting the need for multidimensional evaluations of audit quality—especially in digitally transforming industries. 2) Implications, Theoretically, this study reinforces the understanding that audit quality is influenced not only by institutional factors or firm reputation, but also by incentive-related aspects (agency theory), external signaling (signaling theory), and auditor behavioral dynamics (behavioral theory). This highlights the need for a multidimensional approach to evaluating the determinants of audit quality, especially in the increasingly complex digital economy. Practically, this research has implications in several strategic areas: In fiscal and taxation policy, the finding that audit fees and corporate debt affect audit quality underlines the importance of enforcing standards for professional audit fees. Regulations on audit fee transparency and quality reporting are crucial to prevent financial misreporting, which can affect the tax base. High audit quality increases the accuracy of corporate tax reporting, especially critical in the online retail sector, which is vulnerable to tax avoidance. From a digital economy perspective, companies with high leverage need more rigorous and transparent audit processes due to greater financial risk exposure. Digitalization of accounting and audit processes—such as through data analytics, continuous auditing, and blockchain-based reporting—should be supported by policy to enhance efficiency, accuracy, and real-time traceability. From a behavioral accounting perspective, the finding that auditor reputation is insignificant stresses the importance of understanding the psychological and motivational factors affecting auditor performance. This result calls for a re-evaluation of performance metrics that have traditionally relied too heavily on firm reputation. This implies a need for enhanced soft skill training, professional ethics development, and performance evaluations based on actual audit outcomes—not merely perceived reputation. Thus, the results of this study contribute meaningfully to the development of audit policy, financial oversight, and the innovation of accounting and audit practices in today's dynamic digital environment. 3) Limitations and Suggestions, This study has several limitations that should be acknowledged. First, the research focuses solely on online retail companies, which may limit the generalizability of the findings to other sectors. Second, audit quality is measured using limited proxies, which may not capture all dimensions of audit performance comprehensively. Third, the study period is confined to the post-COVID-19 era, which may have influenced both auditor and managerial behaviour in atypical ways. Based on these limitations, future research is encouraged to include companies from various industries to enhance generalizability, extend the observation period to capture changes over time, incorporate additional variables such as corporate governance and operational complexity, and consider mixed-method approaches such as interviews to provide a more in-depth understanding of audit quality.

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