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Audit Fee as Mediation Effect of Company Size, Complexity of the Company and Independent Commissioners on Audit Quality

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The purpose of this research is to determine audit quality. There are three independent variables, namely company size, company complexity and also independent commissioners; the dependent variable is audit quality and the mediator variable is audit fees. This research is quantitative. This research uses secondary data in the form of financial reports and annual reports on the Indonesia Stock Exchange (BEI). The main population of this research is financial sector companies listed on the Indonesia Stock Exchange from 2018 to 2023. The purposive sampling method was used to form the research sample. For six consecutive years, 174 companies from the financial and banking sector were included in the sample. Data was processed with SPSS v25. Logistic regression and path analysis and using the Sobel online calculator. The results of this research indicate that company size and complexity do not affect audit quality, independent commissioners influence audit quality in a negative way; company size and company complexity influence in a positive way; and audit fees do not affect audit quality.

Keywords: Company Size, Company Complexity, Independent Commissioner, Audit Fee, Audit Quality

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INTRODUCTION

Industry competition is increasingly tough, one of which is in a service business, namely public accounting services. A company needs professional services to audit its business. This is done so that management financial reports can provide confidence to users of accounting information, comply with accounting standards, and become a source of decision making (Yuesti and Saitri, 2021).

Individuals who have the ability and independence to audit a financial report and carry out their duties professionally are public accountants. Competition in the field of public accounting services, they must be careful in order to survive in a competitive business environment and gain public trust (Novrilia, Arza, and Sari, 2019). Clients who have been audited and other related services will place full trust in them. Therefore, they must maintain the quality of the audits they produce so that they remain accountable (Siahaan and Simanjuntak, 2019).

To maintain credible information, audit quality plays a very important role because the audit results for information users can increase the credibility of financial reports and those that are not credible can reduce information risk. Therefore, to maintain public trust in the accuracy and fairness of financial reports, audit quality is very important. (Avryanti and Budiyono, 2019).

Events that occur in the audit industry are related to public accountants and poor audit quality, where an auditor becomes the main focus because it involves public accountants and public accounting firms within it. The case that occurred in 2018 was Sunprima Nusantara Financing (SNP Finance) when it caused losses to many parties, including the banking world. Where with significant figures according to the OJK inspection, the company is suspected of presenting financial reports that do not match the actual financial condition. The Deloitte Indonesia entity or known as KAP Satrio, Bing, Eny and Rekan and includes AP Marlina and AP Merliyana, who are said to have participated in this case, namely the failure to pay interest on medium term notes (Pernita Hestin, 2023 in Bisnis.com , February 28, 2023).

In the same year 2018, there was a review of their financial reports for 3 consecutive years due to overstatement, namely PT Bukopin. The credit position, income from commission provisions, and the amount of credit should not have been transformed because these items have been revised. Furthermore, they have also reduced net profit from IDR 1.08 trillion to IDR 183.56 billion in 2016. This problem arose when Bank Bukopin internally discovered the results of the previous year's disclosure. However, the parties who audited Bank Bukopin, namely KAP Ernst&Young and the Financial Services Authority, were not aware of this (Banjarnahor, 2018 CNNINDONESIA.com, 1 September 2018)

Furthermore, in 2017, Bank Mayapada (MAYA), the Financial Services Authority, monitored allegations of irregular transactions at this bank, one of which was bad credit worth IDR 1.3 trillion to the Sioeng Group owned by conglomerate Ted Sioeng. Furthermore, reopening the financial reports at Bank Maya in 2021 and 2022, it was revealed that one of the promotional costs included in the general and administrative costs post, these promotional costs were always stated to decrease at the end of the quarter. As a result, general and administrative costs also fell. Unfortunately, those who audited Mayapada's financial reports were found to be involved in a case. They are KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo and fellow entities from Crowe Horwarth International who were involved in fraud in the financial reports of PT Asuransi Jiwa Adisarana Wanaartha.

From the cases that have been submitted, it can be considered and concluded that fraud in financial reporting by company management still occurs today. Where to embellish financial reports or hide errors, fraud is carried out that is not intended to be known by users of financial report information. From the above incident, audit quality can be said to be something that really needs to be improved by auditors to always have independence in carrying out their profession.

In determining audit quality, company size plays an important role. If the company's assets and size become larger, then conducting an audit will also be based on choosing a KAP with a good reputation and high audit fees related to ensuring maximum audit quality. The results of research by Rahmi et al (2019) reveal that company size does not affect audit quality. Meanwhile, in Buchori and Bidantoro (2019), Trisnawati and Nurbaiti (2019) prove that company size positively and significantly influences audit quality.

Furthermore, another factor is company complexity. Company complexity includes the level of complexity of transactions with international currencies, the existence of subsidiaries and the number of company branches, and business operations carried out abroad (Rukmana et al, 2017). Meanwhile, according to Nirmala (2013), it is proven that the complexity of a company with the number of branches has a negative impact on

audit quality. In contrast, research by Qintharah (2020) showed that company complexity was proven to have no impact on audit quality.

Then independent commissioners are another factor. Where as shareholder delegates, independent commissioners hold strong power in anticipating and supervising opportunistic behavior in management's financial reporting. Refers to a situation where most members of the board of commissioners have no connection with the company other than as leaders, and they are responsible for overseeing the company's financial reporting. According to Wijayanti's research (2014), independent commissioners have a positive impact on audit quality. Purwati (2016) stated that independent commissioners have no impact on the quality of audits in companies.

Audit fees is a variable that plays a mediating role in the relationship between company size, company complexity and independent commissioners on audit quality. In general, a fee given by a client to an auditor in the form of money or in other forms as a form of engagement is also called an audit fee. The amount is based on the level of risk, complexity, expertise, audit fee structure and KAP involved (Siregar and Agustini, 2020).

Audit fees in this research it can be concluded to be a mediating variable because it fulfills a number of conditions according to Baron and Kenny (1986) where the independent variable has a significant influence on the mediating variable, the independent variable has a significant influence on the dependent variable and also when the influence of the mediating variable can influence the relationship between the independent variables and also the dependent variable. Higher automated audit fees are expected to increase with audit quality. Because carrying out audit activities requires an estimate of operational funds obtained in one year to improve audit quality with audit fees (Mauliana and Laksito, 2021).

This research aims to test and examine aspects that can have an influence on audit quality in financial sector companies in the banking subsector during the 2018-2023 period. This research aims to examine and discuss the impact of company size, company complexity, and the presence of independent commissioners on audit quality. Apart from that, this research also wants to explore the impact of company size, company complexity, and the presence of independent commissioners on audit fees. Lastly, this research tries to examine the effect of audit fees on audit quality. Furthermore, these results also have the aim of examining the role of audit fees in mediating the impact of company size, company complexity and independent commissioners on audit quality.

THEORETICAL BASIS

Agency theory, which is an agency relationship between two parties, where a certain party (principal) attracts the labor of another party to provide services for them, including decision making for the agent, is a description by Jensen and Meckling (Godfrey et al, 2010).

This theory explains the connection between the agent and the principal. However, they do not always run smoothly and harmoniously between agents and leaders. It is possible that agents can deviate from the owner's trust to gain personal gain (Kurniawansyah et al, 2018).

This is similar to the relationship between auditors from KAP and management, where management will try to achieve high rewards in various ways, while on the other hand, auditors try to ensure audits of the best quality (Lee and Sukartha, 2017).

H1: The effect of company size on audit quality

The scale that classifies the size or scale of a company in relation to its financial position is also called company size (Nabila, 2011). The overall average sales and average balance sheet volume can be determined based on the total sales balance sheet for the entire company. The size of the company's overall assets measured using the natural logarithm can maintain the continuity of business operations and show the company's capabilities.

Large companies tend to have complex operations and a clear separation between management (agent) and shareholders (principal) is a relationship between company size and agency theory, which then requires a Public Accounting Firm (KAP) that is capable of reducing agency costs. Then, increasing agency conflicts can also increase the need for quality auditors who can determine the level of audit quality.

In Buchori and Budiantoro's (2019) research, company size has a significant positive relationship with audit quality. If the size of the company increases, it means that the company's internal control is getting better and can influence improving audit quality.

H2: The influence of company complexity on audit quality

According to Restu and Indriantoro (2000), auditors behave dysfunctionally in audits, causing a decrease in audit quality when company complexity is

high. If a company has several branches so that the problem of transaction complexity is more complicated compared to a company that does not have branches, it is also called company complexity (Widiasari, 2009).

According to agency theory, the principal incurs monitoring costs to observe, measure, and control the agent, thereby creating a potential conflict of interest between the agent and the principal. Due to the large number of subsidiaries and branches of the company which makes the business increasingly complex, the principal cannot continuously control the agent's activities.

According to Nirmala (2013), company complexity was found to be negatively related to audit quality. This is in line with the results of Riyandri and Badera (2017) who also found similar results, namely that company complexity is negatively related to audit quality.

H3: The influence of independent commissioners on audit quality

As a supervisory authority, an independent board of commissioners supervises and monitors company activities. The higher level of independence, dedication and professionalism of members of the independent board of commissioners will place emphasis on quality audits. The number of commissioners includes at least 2 commissioners, in the case of 2 commissioners, then 1 (one) of them is an independent commissioner, and furthermore it is stated that the total number of independent commissioners is at least 30% (thirty percent) of the total number of commissioners as a regulation in the Services Authority Finance (Financial Services Regulation Number 33/PJOK.04/2014).

In agency theory and giving authority to the agent to make decisions between the principal and the agent, there is a separation between the principal and the agent. Therefore, the existence of an independent auditor is very important to monitor that agents act in accordance with the interests of the principal. Investors' trust in the financial results reports provided by management is expected to increase the audit statements given by the auditors in the financial reports.

According to Wijayanti (2014), research results show that independent commissioners have a positive influence on audit quality. Carcello et al (2002) also saw a significant positive correlation between independent and experienced commissioners and audit quality. There is also a positive correlation between the average number of independent commissioners in a company and audit quality.

H4: The effect of company size on audit fees

The size of the company determines the size of the company based on the size of the assets owned by the company. One factor that can influence the size of the audit fee is the size of the company.

In accordance with agency theory, large companies will have higher agency costs compared to small companies (Jensen and Meckling, 1976). Disclosure of more detailed information makes it easier for auditors to examine financial results reports by large companies. Because the financial results reports audited by auditors are more complex, auditors spend more time and energy carrying out their duties, which means higher audit fees depending on the size of the company.

Research by Immanuel and Yuyetta (2014) and Christanssy and Ardiati (2018) provides evidence that company size has a positive impact on the amount of audit fees issued by companies to auditors. Total assets are positively correlated with company size, implying that companies have higher audit fees (Nugrahani and Sabeni, 2013).

H5: The influence of company complexity on audit fees

The number of transactions carried out by a company refers to the complexity of the company. Agency theory predicts that companies that have many branches and have a greater level of leverage risk provide more information compared to companies that do not have branch companies. This is due to monitoring costs borne by the principal to observe, measure and control agents so that they work in accordance with the principal's wishes. Which causes the emergence of potential conflicts of interest between the agent and the principal. This cannot consistently track the agent's daily activities by the principal. Companies become more complex and cannot control their operations because of the large number of subsidiaries and branches. The more risks and difficulties an auditor faces, the more complex the company is and the more audit work is required.

According to Naser & Hasan (2016) and Immanuel & Yuyetta (2014), the amount of audit fees issued to auditors has a positive effect on company complexity. This ensures that there is a significant positive relationship between company complexity and audit fees.

H6: The influence of independent commissioners on audit fees

Based on the regulations of Limited Liability Company Law No.40 of 2007, Law No.19 of 2003

concerning State-Owned Enterprises and their Articles of Association. The role and responsibility of the board of commissioners is to supervise company policies and management. In addition, independent boards of commissioners generally have good control over financial reporting procedures and produce more reliable and consistent financial reports.

An independent board of commissioners monitors and controls company activities most effectively according to research by Fama and Jensen (1980). This can reduce opportunistic managerialism and taking of company resources. According to agency theory, to build better and more precise control within the company, it must ensure that top management is carried out in accordance with the system, requiring an independent board of commissioners who is fully responsible. Thus, independent commissioners are fully responsible for providing responsibility for internal control within the company, because they are given responsibility for making decisions.

This condition is supported by research by Sitompul (2019) and then research by Hafiza (2017) which states that independent commissioners have a positive influence on audit fees. Meanwhile, Prawaira's research (2017) shows that measuring the number of independent commissioners as a percentage of the total number of commissioners cannot have a significant influence on audit fees among independent commissioners. This means that all independent variables do not affect the dependent variable.

H7: The influence of audit fees on audit quality

Fees audit is compensation paid by auditors to their clients. The relationship between audit fees and audit quality is that the higher the audit fee offered by the company, the higher the audit quality. The higher the audit fee, the more detailed the auditor's work will be (Agoes, 2017).

In agency theory, the goal is to describe how parties in a contractual relationship can design contracts in such a way that costs resulting from asymmetric information and uncertainty are minimal. Therefore, agency theory aims to overcome agency problems that arise when parties try to collaborate for different goals (Hartadai, 2012).

Research by Kurniasih & Rohman (2014), then conducted by Avryanti & Budiyono (2019) proves that audit fees have a positive influence on audit quality.

H8: Company size on audit quality with audit fees as a variable

mediation

Audit fees act as a mediator in the relationship between company size and audit quality. Research results show that auditors in large companies require more time and a larger number of audit teams compared to small companies because large companies carry out more transactions (Rukmana et al, 2017). The increase in audit fees paid by companies to audit Public Accounting Firms (KAP) will have an impact on large companies in terms of revenue.

The high agency costs that will be incurred by the company in this research means that the company can be said to be large. This is in accordance with agency theory. For example, specialist auditor KAPs often have auditors who really understand and are committed to implementing the Professional Ethics of Public Accountants.

Research by Yuniarti (2011) states that audit fees have a significant influence on audit quality. A high fee can improve audit quality because the annual audit fee and estimated operational costs to complete the audit process can improve audit quality.

H9: Company complexity on audit quality with audit fees as a variable

mediation

Company complexity and audit quality have a relationship whose basic idea is that companies with a more complex level of complexity must have the best quality by appointing KAPs who are industry specialists, because KAPs with specialist auditors will be more trusted and therefore have better quality compared to non-specialist KAPs and giving rise to high audit fees.

From research by Akinpelu et al (2013), it was found that companies with developments that have more complex branches and overseas operations will make the audit process more difficult. This is in accordance with agency theory which states that companies with more branches disclose more information and have greater leverage than companies with fewer branches so they have smaller leverage.

Companies that have many subsidiaries will often require extra effort from specialist auditors to examine their consolidated financial statements. This extra effort usually results in higher inspection costs. This improves audit quality so that financial reports are presented more reliably.

H10: Commissioners are independent of audit quality with audit fees as a variable mediation

Independent commissioners who act as the main pillars in good corporate governance, their sustainability will influence the size of audit fees. Independent Commissioners can provide better supervision thereby increasing the reliability and meaning of financial reporting. This shows that a strong governance system encourages high quality audits to maintain the company's reputation and protect shareholder assets. As a result, higher audit fees come from high-quality audits.

To ensure that the implementation of top management is in accordance with this system, the independent commissioner will be fully responsible for building a good and appropriate control system within the company, this supports agency theory.

According to research by Wibowo and Rohman (2013), Prastuti (2013) and Widiasari and Prabowo (2008), separate management from independent commissioners is responsible for monitoring management's achievements. The independent board of commissioners demands higher audit quality standards from external auditors, resulting in higher audit fees.

METHOD

This research contains various studies, from the time and location of its implementation, to the research targets and subjects, as well as instruments, procedures and analysis techniques. Apart from that, this research also covers other aspects that are related to the methodology used. In this research, the targets and targets are clearly defined, as is the research subject which is the main focus. This research procedure has been designed systematically to use appropriate instruments in data collection. Data collection methods have been adapted to research needs, and have been carried out carefully to ensure the accuracy of the results in data analysis. All these aspects are explained in a flowing narrative, without using numbering to provide a comprehensive overview of the research applied in the research methodology.

A quantitative approach was taken in this research. Processing figures from company data available in the annual report and dummy figures resulting from the dependent variable causes the research to use a quantitative approach.

Secondary data is historical data on variables previously conducted by other researchers and used in this research. The data source was obtained through internal company sources, various websites, public libraries, or educational institutions. The annual reports of banking subsector companies in 2018–2023 were used as a secondary data source for this research and then accessed via the Indonesia Stock Exchange (BEI) website.

The natural logarithm of total company assets is used to measure company size using a ratio scale which is coded with (LNASSETS). Business complexity refers to the level of complexity of transactions that occur in business operations. This variable will be measured by counting the lines (branches) of business owned by a company. Independent commissioners are board members who are not affiliated with the company and have the autonomy to carry out their responsibilities. The existence of independent commissioners is measured by the number of independent commissioners compared to the total number of commissioners.

*Audit fees*is a mediation variable, defined as compensation for audit services. The natural logarithm of audit fees (LNFEE) is a proxy used to measure this variable which is accessed through company annual reports available on the IDX. Natural logarithm (LNFEE) was carried out to reduce excessive numerical differences in the research sample data. Audit quality is measured using a dummy number, which is given the number 1 if the KAP is in the specialist auditor category, whereas if it is not included in the non-specialist KAP category it will be given the number 0.

The method used in this research is purposive sampling. Literature research and journal documentation, articles and other research related to this research were used to collect data for this research.

RESULTS AND DISCUSSION

The sample selection process was carried out using a purposive sampling technique, the sample was selected using the criteria required by the researcher. Table 1 shows that in this research there were 174 entities that entered the sampling criteria with 29 banking subsector companies based on the results of annual reports and financial reports available on the Indonesia Stock Exchange (BEI). With a sample of 29 companies that have gone through a criteria selection process, this is done so that the sample has suitable and complete data in carrying out proxy calculations for each independent variable and the dependent variable. There were several companies that did not meet the criteria and were not included in the research sample. Therefore, the researcher decided to carry out elimination. Thus, the number of entities in the sample is 29 companies with 6

years of observation, so that the final sample result for this research is 29 x 6 = 174 observation units.

Table 1. Selection Criteria for Company Samples

No	Criteria	Outside the criteria	Includes criteria
1.	Banking Subsector Companies listed on the Indonesia Stock Exchange (BEI) in 2018-2023		43
2.	Companies that do not publish complete audit fees in their annual reports	(14)	
3.	Number of companies that publish complete audit fees in their annual report		29
4.	Year of Observation		6
4.	**Total research sample data for 2018-2023**		**174**

Source: data processed by researchers (2024)

From the results of the table above, it describes the distribution of data for the company size variable and is measured using a ratio scale, namely LNASSETS and describes a company size using the total number of company assets. The distribution of data shows that the company size has a minimum value of 28.98 at PT. Bank Ina Perdana (BINA) in 2018 with a maximum figure of 37.87 for the company PT. Bank Raya Indonesia (AGRO) in 2020. The average of this variable is 32.3688 and the standard deviation is 1.95270. This states that when the mean of company size with total assets is comparatively large, audit quality is small, looking at the mean value which is close to the lowest value. Meanwhile, the std deviation value is 1.95270, which has a range of values that is quite far from the average, this proves that the distribution of the standard deviation is not even enough.

Table 2. Descriptive Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
company size	174	28.98	37.87	32.3688	1.95270
corporate complexity	174	6.00	1256.00	158.4713	280.92014
independent commissioner	174	1.25	3.00	1.8001	,33057
audit quality	174	.00	1.00	,6379	,48199
audit fees	174	19.57	24.25	21.7811	,99025
Valid N (listwise)	174				

Source: Data processing with SPSS v25

Next, the independent commissioner, from the table above, provides the results of the independent commissioner variable data (IDK). This variable is measured using a ratio scale by comparing the proportion of the number of independent commissioners to the total number of commissioners. The data distribution shows that the minimum value is 1.25 at PT. Bank Danamon Indonesia (BDMN) in 2020 with a maximum value of 3.00 for the company PT. Bank Mayapada (MAYA) in 2018 to 2022. The average (mean) of this variable is 1.8001. Shows that the independent commissioners in the sample are relatively small by looking at the average value which is not very far from the minimum value. The standard deviation is 0.33057, which means that the data variance is relatively small when looking at the proximity of the average value to the standard deviation.

Audit fees which is a mediating variable, on Table 3 depicts the distribution of data for audit fees. This variable is proxied using a ratio scale, namely the natural logarithm of audit fees (LNFEE). The distribution of this data shows a minimum value of 19.57 at PT. Bank Ganesha (BGTG) in 2021 up to a maximum value of 24.25 for the company PT. Bank Negara Indonesia (BBNI) in 2023. The average (mean) audit fee is 21,7811. This means that the audit fees in the sample are quite small considering the closeness of the mean and minimum values. The std deviation value is 0.99025, which means that the data variance is relatively small considering the closeness of the mean and std deviation values.

The dependent variable is audit quality, table 3 describes the data distribution for audit quality. Proxied using dummy numbers, if the number 1 is a specialist KAP and 0 is a non-specialist KAP. The data distribution shows that the value of 0.00 is the lowest at PT. Bank Danamon Indonesia (BDMN) in 2020 and the highest value of 1.00 for the company PT. Bank Mayapada (MAYA) from 2018 to 2022. The average (mean) of company size is 0.6379, indicating that overall there are 63% of the 174 who use KAP Specialist Auditors. The standard deviation value is 0.48199. This shows that there is quite a large variation in KAPs with specialist auditors compared to non-specialist KAPs.

The results of the data screening test are in table 3. The table shows that the significance value for the Kolmogorov Smirnov normality test for company complexity and independent commissioners is 0.000, which is smaller than 0.05, which means that company complexity and independent commissioners are variables that are not normally distributed. To treat variables that are not normally distributed, researchers will try to treat the data by transforming the data into SQRT form.

Table 3. Data Screening Results

One-Sample Kolmogorov-Smirnov Test

			ukuran perusahaan	kompleksitas perusahaan	komisaris independen	fee audit
N			174	174	174	174
Normal Parameters[a,b]	Mean		32,3688	158,4713	1,8001	21,7811
	Std. Deviation		1,95270	280,92014	,33057	,99025
Most Extreme Differences	Absolute		,082	,321	,221	,061
	Positive		,082	,321	,221	,061
	Negative		-,049	-,294	-,170	-,052
Test Statistic			,082	,321	,221	,061
Asymp. Sig. (2-tailed)			,006[c]	,000[c]	,000[c]	,200[c,e]
Monte Carlo Sig. (2-tailed)	Sig.		,177[d]	,000[d]	,000[d]	,508[d]
	95% Confidence Interval	Lower Bound	,169	,000	,000	,499
		Upper Bound	,184	,000	,000	,518

From this data, researchers have attempted to remedy the variable complexity of the company and independent commissioners by transforming the data into SQRT form, but the results of this transformation cannot help to raise the significant level values to be normally distributed, making this a limitation in this research. .

Table 4. Treatment Screening Data

One-Sample Kolmogorov-Smirnov Test				
			Transform_KP	Transform_IDK
N			174	174
Normal Parameters[a,b]	Mean		9,7098	1,3365
	Std. Deviation		8,03502	,11763
Most Extreme Differences	Absolute		,230	,203
	Positive		,230	,203
	Negative		-,183	-,188
Test Statistic			,230	,203
Asymp. Sig. (2-tailed)			,000[c]	,000[c]
Monte Carlo Sig. (2-tailed)	Sig.		,000[d]	,000[d]
	95% Confidence Interval	Lower Bound	,000	,000
		Upper Bound	,000	,000

Overall Model Fit is carried out to find out whether all independent variables can have an influence on the dependent variable before testing the feasibility of the model. These statistics are based on the Likelihood function.

Table 5. Overall Model Fit

Iteration Historya,b,c			
			Coefficients
Iteration		-2 Log likelihood	Constant
Step 0	1	227,809	,552
	2	227,801	,566
	3	227,801	,566

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 227,801

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Source: data processing with SPSS V.25

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	204.447a	,126	,172

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Based on the results above, it is known that the results of the test show that the -2Log Likelihood value has decreased from step 0 (227,801) to step 1 (204,447). This means that logistic regression occurs better.

The model feasibility test is a test of the suitability of the observed sample to the expected frequency as well as the match between the frequencies obtained from the hypothesized distribution.

Table 6. Hosmer and Lemeshow's test

Hosmer and Lemeshow Test			
Step	Chi-square	Df	Sig.
	5,437	8	,710

Source: data processing with SPSSV.25

Based on the results of the table above, the regression analysis states that the Hosmer and Lemeshow Goodness of Fit Test obtained a chi-square value of 9,274 at a significance level of 0.710. This result shows that the value is greater than 0.05, so the null hypothesis is accepted. This means that there is no significant difference between the data and the model, so that the regression research is considered appropriate and can determine the observation values correctly. So it is worth doing in the next stage.

Table 7. Determination Coefficient Test

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	204.447a	,126	,172

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Source:*data processing with SPSS*

From the results above, it is known that the coefficient of determination test shows a Negelkerke R Square value of 0.172. Which means the magnitude of the influence of the independent variables (X1, X2, X3, and Z) on the dependent variable (Y) is 17.2%. Meanwhile, the remaining variables explained outside this model are 82.8%.

Table 8. Wald Test for Variables X, Z to Y

Variables in the Equation							
		B	S.E	Wald	df	Sig.	Exp(B)
Step 1a	company size	,011	,101	,013	1	,911	1,011
	corporate complexity	,001	,001	,704	1	,401	1,001
	independent commissioner	-1,560	,565	7,611	1	,006	,210
	audit fees	,541	,234	5,363	1	,021	1,718
	Constant	-8,812	4,469	3,888	1	,049	,000

a. Variable(s) entered on step 1: company size, company complexity, independent commissioner, audit fee.

Source: data processing with SPSS v.25

From the results above, it is known that company size has a significance value of 0.911, which is higher than the alpha value of 0.05, so it is said that H1 is rejected. Which means company size cannot have an influence on audit quality.

From the data analysis above, it also states that the significance value of company complexity is 0.401, greater than the alpha value of 0.05, so H2 is said to be rejected in this research. And it proves that company complexity cannot have an influence on audit quality. Meanwhile, independent commissioners have a significance level of 0.006, which is less than the alpha value of 0.05, but the direction of coefficient B shows negative, which is the opposite of the hypothesis, so it can be said that H3 in the research cannot be accepted

or rejected and independent commissioners do not have a significant influence on audit quality.

*Audit fees*is the mediation of this research. In the hypothesis test, the significance level of 0.021 is less than the value of 0.05. Shows that audit fees can have an influence on audit quality so that hypothesis H7 is accepted.

Table 9. Path Analysis (Effect of X to Z)

Coefficients

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	Q	Sig.
1 (Constant)	13,220	1,058		12,493	,000
company size	,245	,032	,483	7,631	,000
corporate complexity	,001	,000	,284	4,425	,000
independent commissioner	,263	,178	,088	1,472	,143

a. Dependent Variable: audit fee

Source: data processing with SPSS v25

From analysis Accordingly, the significance value of company size and company complexity is 0.000, which is less than 0.05 which indicates that H4 and H5 are accepted, which means these two variables can have an influence on audit fees.

Meanwhile, independent commissioners with a significance value of 0.143, this shows it is higher than 0.05. Which means H6 is rejected, and this variable cannot have an influence on audit fees.

Input:			Test statistic:	Std. Error:	*p*-value:
a	0.245	Sobel test:	2.21325734	0.05988685	0.02687991
b	0.541	Aroian test:	2.19615661	0.06035316	0.02808074
s_a	0.032	Goodman test:	2.23076386	0.05941687	0.02569678
s_b	0.234	Reset all	Calculate		

Figure 1. Mediation Test Results via the H8 Online Sobel Test

Source: Data processed by researchershttp://quantpsy.org/sobel/.2024

It can be seen from Figure 1 that the Sobel test value gets a Sobel statistics number of 2.21325734. These results show a value of 2.21325734 > 1.96, which means that based on the Sobel test results, it shows that audit fees are successful in mediating the influence of company size on audit quality.

Input:			Test statistic:	Std. Error:	*p*-value:
a	0.001	Sobel test:	2.31196581	0.000234	0.02077957
b	0.541	Aroian test:	2.31196581	0.000234	0.02077957
s_a	0.000	Goodman test:	2.31196581	0.000234	0.02077957
s_b	0.234	Reset all	Calculate		

Figure 2. Mediation Test Results via Online Sobel Test H9

Source: Data processed by researchershttp://quantpsy.org/sobel/.2024

It can be seen from Figure 2 that the Sobel test results get a Sobel statistics number of 2.31196581. These results show a value of 2.31196581 > 1.96, which means that based on the Sobel test results, it shows that audit fees can mediate the relationship between company complexity and audit quality.

Input:			Test statistic:	Std. Error:	*p*-value:
a	0.263	Sobel test:	1.24500017	0.11428352	0.21313169
b	0.541	Aroian test:	1.16973249	0.12163721	0.24210864
s_a	0.178	Goodman test:	1.3369585	0.1064229	0.18123618
s_b	0.234	Reset all	Calculate		

Figure 3. Mediation Test Results via the H10 Online Sobel Test
Source: Data processed by researchershttp://quantpsy.org/sobel/.2024

It can be seen from Figure 3 that the Sobel test results show a Sobel statistics number of 1.24500017. These results show a value of 1.24500017 < 1.96, which means that based on the results of the Sobel test, the audit fee variable did not succeed in mediating the influence of independent commissioners on audit quality.

Table 10. Results of Logistic Regression Analysis

Variables in the Equation

		B	S.E	Wald	Df	Sig.	Exp(B)
Step 1a	company size	,011	,101	,013	1	,911	1,011
	corporate complexity	,001	,001	,704	1	,401	1,001
	independent commissioner	-1,560	,565	7,611	1	,006	,210
	audit fees	,541	,234	5,363	1	,021	1,718
	Constant	-8,812	4,469	3,888	1	,049	,000

a. Variable(s) entered on step 1: company size, company complexity, independent commissioner, audit fee.

From the table above, a logistic regression analysis between company size, company complexity, independent commissioners and audit fees is formulated as follows.

SPEC = -8.812 + 0.11LNASSETS + 0.001KP + -1.560IDK +0.541LNFEE + Ɛ

A regression coefficient of 0.011 indicates that every one unit increase in company size, assuming the other variables are constant, will reduce the audit quality value by 0.11.

A regression coefficient of 0.001 indicates that for every one unit increase in company complexity, assuming the other variables are constant, the audit quality value will increase by 0.001.

The regression coefficient of -1.560 indicates that every increase in one unit of independent commissioners and assuming the other variables are constant, will increase the audit quality value by 1.560

The regression coefficient of 0.541 indicates that for every one unit increase in audit fees, assuming the other variables are constant, it will increase the audit quality value by 0.541.

1. The influence of company size on audit quality

This research aims to identify things that can have an influence on the quality of audits carried out in banking subsector companies during the period 2018 to 2023. The variable studied is the size of a company, which is measured by LNASSET, which is an indicator more widely used to assess company size. This analysis uses a partial test (Wald test) to assess the influence of company size on audit quality as well as path analysis.

The partial test results reveal that the company size variable has a positive regression coefficient of 0.011 with a significance of 0.911. With a significance greater than the alpha significance level of 0.05, the hypothesis that company size has a significant positive influence on audit quality is rejected. This means that the size of the

company cannot have a significant influence on audit quality.

In the research sample, company size has a fairly large data range, namely 66.25 ranging from 37.27 to 28.98. The average of this sample is 32.3688, indicating that the overall size of the company has a relatively small average and total assets with the resulting average value being close to the minimum. Meanwhile, the std deviation value is 1.95270, in this case the range is quite far from the mean, which means that the distribution of this standard deviation is not quite even.

The lack of influence of company size on audit quality shows that even a small company does not necessarily have a good monitoring system. These results indicate that small companies tend to have a supervisory system that is less strong and receive less direct attention from their shareholders. As a result, small companies will see more improvement in quality (Rahmi et al, 2019). The size of the company as a proxy for the total assets of the company can influence the quality of the audit that will be produced. Large companies will require experienced management to produce audits of optimal quality.

2. The influence of company complexity on audit quality

According to Widiasari (2009), a company's complexity is largely determined by the number of subsidiaries or branches it has, which results in a greater level of transaction complexity compared to companies that have fewer subsidiaries or branches. This research aims to understand companies that show whether having many branches can affect audit quality.

From the results of the partial test (Wald test) on the company complexity variable, a positive regression coefficient of 0.001 was obtained with a significance result of 0.401. Because the significance is more than the 0.05 significance level, the hypothesis that reflecting company complexity can have an influence on audit quality is rejected. Which means partially, company complexity cannot have a significant influence on audit quality in the banking subsector.

From the results that this variable has no effect and cannot have an influence on audit quality, this indicates that the level of this variable does not have a significant influence on the quality of the audit performed. Factors such as auditor independence, auditor competence, and professional attitude will play a greater role in determining audit quality.

The results of this research are in accordance with research by Jesslyn Christansy (2018) and Qintharah (2020) that there is no relationship between company complexity and audit quality. This research shows that company complexity does not affect audit quality, because audit quality is influenced by the management organization or client conducting the quality audit.

3. The influence of independent commissioners on audit quality

This research study investigates various components that have the potential to influence the audit quality of banking companies listed on the Indonesia Stock Exchange (BEI) from 2018 to 2023. The existence of independent commissioners is one of the components studied. To determine whether this factor has a significant influence on audit quality, a partial test known as the Wald test will be used in the research.

The Wald test shows that the regression coefficient value of the independent commission variable partially does not have a significant impact on audit quality, the regression coefficient value of this variable shows a negative direction of -1.560 and the significance level of 0.006 is greater than 0.005. This rejects the hypothesis that independent commissioners have a positive impact on audit quality.

These results show that the low percentage of independent commissioners in the company means that the role of independent commissioners in monitoring board activities cannot be optimized, whether in the interests of shareholders or not. In addition, Jovani et al., (2022) also revealed the failure of independent commissioners in improved supervisory performance may be due to their appointment process, which may not be influenced by the company's board of directors. As a result, the independent attitude expected from commissioners is not fulfilled.

4. The influence of company size on audit fees

For the company size variable, the results of the path analysis test (X to Z) show a positive regression coefficient of 0.245 with a significance of 0.000. Because this value is less than the alpha significance level of 0.05, the hypothesis that company size is correlated with audit fees is accepted. Therefore, audit fees in the banking subsector are strongly influenced by company size.

This suggests that the larger the company, the longer the audit process will take, as it requires a more thorough audit and may also require a larger number of auditors to review the evidence. This has an impact on the audit fees that the company must pay. In addition,

large companies usually have more resources than small companies, which allows them to charge higher audit fees.

The results of this research are in line with Christanssy and Ardiat (2018), Huri and Sofyan (2019) which provide a significant positive influence of company size on audit fees. If company size is positively correlated with company size, this means that audit fees are higher in large companies.

5. The influence of company complexity on audit fees

The results of the path analysis test (X to Z) for the company complexity variable show a value of 0.001 with a positive regression coefficient and a significance of 0.000. The hypothesis that company complexity can influence audit fees is accepted, which means that company complexity can significantly influence banking company audit fees.

IThis shows that the more subsidiaries and branches a company has, the higher the auditor's audit fee. This is because auditors need more time to complete their work, which has an impact on the amount of audit fees charged to the company.

This research is in line with research by Immanuel and Yuyetta (2014), Ananda and Triyanto (2019) proving that company complexity as seen from the large number of subsidiaries and branches of the company has a significant positive influence on audit fees.

6. The influence of independent commissioners on audit fees

The results of the path analysis of the independent commission variable (X to Z) show a value of 0.263 with a positive regression coefficient and a significance of 0.143. Because the significance value is greater than the alpha significance level of 0.05, the hypothesis of the influence of independent commissioners on audit fees is rejected. This means that this variable does not have a significant influence on banking company audit fees.

This is due to the fact that corporate bodies known as independent commissioners are collectively responsible for monitoring and providing advice to management and ensuring that the principles of good corporate governance are implemented. Auditor effectiveness is not influenced by the size of the board of commissioners. Therefore, board size does not affect audit fees (Handoko, 2017). In addition, the purpose of the management performance monitoring function is to ensure the reliability and accuracy of financial reports. Although the number of independent committee members in a company can improve the quality of financial reports, it has no effect on reducing audit costs.

According to this research, as shown by Putri and Utama (2014), Prawira (2017), Sukaniasihi and Tenaya (2016), the composition of independent commissioners does not affect auditor performance and the performance of independent commissioners does not affect audit fees.

7. The influence of audit fees on audit quality

The 7th hypothesis states that audit fees can have a positive influence on audit quality. The aim of this research is to determine the relationship between audit fees as a factor that can mediate the audit quality of banking subsector companies from 2018 to 2023.

The Wald Test results illustrate that the audit fee variable has a positive regression coefficient of 0.541 and a significant value of 0.021. The hypothesis which concludes that audit fees can have a positive impact on audit quality is accepted, because the significance is smaller than the alpha significant level of 0.005. In other words, there is a significant correlation between audit fees and partial audit quality.

This shows that audit fees can function as an indicator to predict audit quality, because audit fees cause auditors to conduct high quality audits.

This is in line with Kurniash and Rohman (2014) who show that audit fees have a positive relationship with audit quality, because high audit fees motivate auditors to try harder to improve performance so that work can be carried out as expected by control procedures and the best quality is achieved.

8. The influence of company size on audit quality through audit fees

By using the audit fee variable as a mediator in banking subsector companies from 2018-2023, the aim of this research is to determine the relationship between company size and audit quality.

The Sobel Test results show a Sobel statistics number of 2.21325734. These results show a value of 2.21325734 > 1.96. Which means that the suspicion of audit fees as a mediating variable between company size and audit quality is proven and H8 is accepted. Therefore, from this Sobel test, audit fees can mediate the relationship between company size and audit quality.

In this case, the bigger the company, the longer it will take to carry out the audit process. This audit process will take more time and require more staff to

examine all existing evidence, which will ultimately affect the audit fees that must be paid by the company.

This research is in line with Christanssy & Ardiati (2018), Huri & Sofyan (2019) who say that company size results can have a significant positive influence on audit fees. Where the size of a company is positively correlated with the number of company assets. And Pramaswaradana & Astika (2017) show that audit fees can improve audit quality.

9. The influence of company complexity on audit quality through audit fees

By using the audit fee variable as a mediator in banking subsector companies from 2018-2023, the aim of this research is to determine the relationship between company complexity and audit quality.

The Sobel test results show a Sobel statistics number of 2.31196581. These results show a value of 2.31196581 > 1.96. Which means that the alleged audit fee as a mediating variable between company complexity and audit quality is proven and H9 is accepted. Therefore, from the Sobel test, audit fees can mediate the relationship between company complexity and audit quality. This shows that the more subsidiaries and branches they own, the greater the audit fees paid to the auditor.

The research is in line with that conducted by Immanuel & Yuyetta (2014), Ananda and Triyanto (2019) which proves that the more complex a company is based on the number of subsidiaries and branches has a significant positive influence on audit fees. And Pramaswaradana & Astika (2017) show that audit fees can improve audit quality.

10. The influence of independent commissioners on audit quality through audit fees

By using the audit fee variable as a mediator in banking subsector companies in 2018-2023, the aim of this research is to determine the relationship between independent commissioners and audit quality.

The Sobel test results show a Sobel statistics figure of 1.24500017. These results show a value of 1.24500017 < 1.96. Which means that the allegation of audit fees as mediation between independent commissioners on audit quality is not proven and H10 is rejected.

Based on the Sobel test, audit fees cannot mediate the influence of independent commissioners on audit quality. Because audit fees are compensation received by auditors for their services and cannot directly affect the auditor's independence in carrying out their duties. Factors such as the selection of independent auditors, company internal controls and strict regulations in the audit field have a greater influence on audit quality.

The research is in line with Suryanto et al., (2018), Chandra (2015) said that the results of his research, independent commissioners cannot have an influence on audit fees. This is due to the fact that the number of independent commissioners in a company does not always reduce audit fees.

According to IAPI Regulation no. KEP.024/IAPI/VII/2008, the basis for determining audit fees is as follows; To determine the audit fee, the auditor must consider the client's needs, legal obligations and responsibilities, independence, expertise and time. Both parties, KAP and the company's audit committee are committed to setting standards for audit fees. As a result, independent commissioners are not involved in audit fees.

CONCLUSION AND RECOMMENDATION

This study analyzes the banking subsector on the IDX from 2018-2023, in this case showing that company size, company complexity and independent commissioners do not have a partially positive relationship with audit quality. However, the audit fee variable can have a partial influence on audit quality. These results prove that audit fees can take into account the good and bad qualities of an audit. In addition, company size and company complexity have a positive relationship with the Wald test results showing a significant probability, with a positive direction regression coefficient on audit fees. However, independent commissioners have no relationship to audit fees. These results prove that auditor effectiveness is not affected by the composition of the independent board of commissioners. Therefore, audit fees are not affected by independent commissioners.

From processing the resulting data, the results of testing the variables company size and company complexity on audit quality using audit fees as mediation can be proven. Audit fees can be mediating or intervening. In accordance with the results of prerequisite testing carried out. However, the independent commissioner variable on audit quality using audit fees as mediation cannot be proven. The audit fee cannot be a mediation, this result is in accordance with the prerequisite tests that have been carried out. Although the R-Square value of 17.2% indicates the influence of other variables, it is

recommended that future research be carried out to develop and include variables that can have an influence on audit quality, namely skepticism, professionalism, auditor competence and auditor independence. This research found that the data on the company complexity and independent commissioner variables were not normally distributed, even though data transformation had been carried out. This study only had 174 samples from a population of 282 samples. This is because many banking subsector companies still do not disclose detailed and complete information regarding audit fees.

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