IJEELSC, Vol. 1 No. 01, January 2025
DOI: https://doi.org/10.61990/ijeelsc.v1i1 e-ISSN

THE INFLUENCE OF PUBLIC ACCOUNTING FIRM SIZE, AUDIT FEE, AND COMPANY SIZE ON AUDIT QUALITY

Icih[1]*, Norhanizah Johari[2], Anissa Dela Fitri[3]
[1.3]STIE Sutaatmadja, Indonesia
[2]Universiti Islam Selangor, Malaysia
*Corresponding Author:
icih@stiesa.ac.id

Abstract
This study seeks to examine the influence of public accounting firm magnitude, audit fees, and company scale on audit quality. Utilizing quantitative methodology, logistic regression analysis was conducted employing spss version 25 software. The study focused on building materials firms listed on the malaysia stock exchange between 2020 and 2022. Data were extracted from the annual reports of these entities, with a purposive sampling approach involving 27 companies. Findings indicate a statistically significant positive relationship between the size of public accounting firms and audit quality ($p < 0.001$). Conversely, audit fees ($p = 0.738$) and company size ($p = 0.243$) exhibit no significant positive association with audit quality. Hence, the research concludes that public accounting firm magnitude positively impacts audit quality, while audit fees and company size lack significant influence.

Keywords: Public Accounting Firm Size, Audit Fee, Company Size, Audit Quality

1. Introduction

In conjunction with the swift advancement of commerce, numerous enterprises vie to generate high-caliber financial reports to entice investors and consumers. The quality of financial reports emanates from a rigorous audit process (Nursihab & Icih, 2022). The auditor renders an opinion asserting that the audited financial reports are devoid of significant misstatements.

Report audited finances can reduce level risks posed by errors information it contains and improve quality taking decision management company. The audit process is designed for determine is amount presented in report finance is reasonable. Therefore, audit quality is important for increased reliability report finances and looking after integrity report finance.

Apart from preventing misstatements in report financial, audit quality helps auditors maintain level trust public to accuracy and validity report financial audited by an accountant public. Poor audit quality will have the effect of reducing it trust public to profession accountant and will worn penalty for accountant That alone (Nursihab & Icih, 2022).

Report finance and audit are related tightly with audit (Safitri, 2020) quality. This matter because report more financial audited by Public Accounting Firm (Public Accounting Firm) can reliably compared to with report finances are not audited. Report audited finances is desire user reports, esp. public or investors. Related fraud cases with have given rise to doubt on competence and professionalism of internal auditors detect possible fraud caused by management company in a way on purpose. Audit quality is auditor's tendency to detect and reveal fraud in report finance client. Good audit quality will produce very useful information for taking decision.

Report 2022 stated by the ACFE (Association of Certified Fraud Examiners) that fraud report finance result amount the biggest loss compared to with type fraud other. This matter explained in table 1. The role of external auditors in find exists fraud Still small i.e., 4% if compared to with detector fraud others (see table 2). Among ASEAN countries, Malaysia is a country with amount case fraud the most.

Table 1. The losses incurred by three types of fraud in 2022

Fraud	Amount loss	% Transaction
Abuse asset	$100,000	86%
Corruption	$150,000	50%
Fraud report finance	$593,000	9 %

Source:https://acfepublic.s3.us-west-2.amazonaws.com/2022+Report+to+the+Nations.pdf

Table 2. Fraud detection in 2022

Type	%
Tip	42
Internal Audit	16
Management review	12
Document examination	6
By accident	5
Account reconciliation	5
Automated transactions/ data mentoring	4
External audits	4
Surveillance/ monitoring	3
Notification by law enforcement	2
Confession	1
Other	1

Source:https://acfepublic.s3.us-west-2.amazonaws.com/2022+Report+to+the+Nations.pdf

Table 3. Losses in the top 5 industry in 2022

Industry	Amount loss
Real estate	$435,000
Wholesale trade	$400,000
Transportation and warehousing	$250,000
Construction	$203,000
Utilities	$200,000

Source:https://acfepublic.s3.us-west-2.amazonaws.com/2022+Report+to+the+Nations.pdf

Table 4. Number of Fraud Cases in ASEAN Countries in 2022

Country	Amount case
Malaysia	25
Indonesia	23
Singapore	13
Philippines	12
Thailand	9
Vietnamese	8
Laos	1
Brunei Darussalam	0

Source:https://acfepublic.s3.us-west-2.amazonaws.com/2022+Report+to+the+Nations.pdf

Throughout 2020-2022 recorded There is a number of case related violations committed by Public Accounting Firms in Malaysia.

Table 5 Violation Cases by Public Accounting Firm in Malaysia

Year	% of Public Accounting Firms that violate	Big Four	Non-Big Four
2020	16.2%	1	5
2021	8.1%	0	3
2022	16.2%	0	6

Source: https://www.sc.com.my/aob/aobs-sanctions

There is a number of factors affecting Audit quality includes size of Public Accounting Firm (Public Accounting Firm), audit fee, and size company. Big Public Accounting Firm will produce quality audits because the auditors are members in large Public Accounting Firms own more Lots experience with more clients diverse, so they can create an audit with more quality Good. The most basic difference if Public Accounting Firm classification is carried out based on size namely Public Accounting Firm which is classified as The Big Four and Public Accounting Firm are classified Non-Big Four (Sholihat, Surya, & PipinKurnia, 2014). A number of assumptions show that Public Accounting Firm Big Four considered more capable give service independent compared to non-Big Four Public Accounting Firms Because own capacity source more power Good For supports condition audits finance (Damayanti & Sudarma, 2018).

2. Theoretical Background

According to (Sara Damayanti, 2019) Public Accounting Firm size does not influential to audit quality, meaning companies that use large Public Accounting Firm nor small no influential to audit quality. An auditor who works for a large Public Accounting Firm nor small bound by standards competence professional so that both working for large Public Accounting Firms nor small will carry out appropriate audits with existing regulations and standards set. Different with results study (Rinanda & Nurbaiti, 2018) Public Accounting Firm size matters positive to audit quality which provides that meaning the bigger something office accountant public with affiliates >10 can produce high audit quality.

In research (Darmaningtyas, 2018) audit fees influential positive significant to audit quality. According to (Putri, 2012) audit fees also have an impact audit quality that the auditor is qualified tall will charge more audit fees high and quality the service is also better tall. According to (Nursihab & Icih, 2022) audit fees influential significant to audit quality, because auditors with high fees considered will give good quality.

According to (Darmaningtyas, 2018) size company influential positive significant to audit quality, increasingly tall size company will increase company audit quality. The bigger companies, increasingly tall cost agency. At the company small, trust user report finance considered appropriate for jack investment them and can make company the more known to the public and investors. Temporary that, company big has get Lots attention from society and investors need for can guard reputation company with use large independent and professional Public Accounting Firm Services For increased reliability report finance for used by parties external.

Study This referring to research (Safitri, 2020) entitled Influence Audit Tenure, Audit Fee, Company Size, and Time Budget Pressure to Audit Quality. Difference with journal reference is the first, audit tenure and time budget pressure variables No used Because no

influential to audit quality (Safitri, 2020). Research result This is also supported by Nida & Nurbaiti (2018) that the audit engagement period is not benchmark audit results will be quality. Risma (2019) stated that time budget pressure No influential to audit quality. Second, on research This add variable Public Accounting Firm size because the bigger a Public Accounting Firm then the quality of the audits produced is also improving high (Nida & Nurbaiti, 2018). Third, the data used in study This namely company data material The building is listed on Bursa Malaysia period 2020-2022. Based on matter the so researcher interested For do study with title "Influence Public Accounting FirmSize, Audit Fee, and Company Size Audit Quality in Building Materials Companies listed on Bursa Malaysia period 2020-2022".

3. Methods

Type of research used is study quantitative. Study quantitative used for research population or sample specific, data collection uses instrument research, data analysis is of a nature quantitative/ statistical, with objective test hypothesis that has been set (Sugiyono, 2016). Data sources used in study This is secondary data form Report Finance Annual Company materials buildings listed on Bursa Malaysia (https://www.bursamalaysia.com/) period 2020-2022.

Population used in study This is company material The building is listed on Bursa Malaysia period 2020-2022 with amount as many as 31 companies. Retrieval technique sample used is purposive sampling. Purposive sampling taken based on criteria created by researchers in accordance with necessary needs (Sekaran & Bougie, 2022). Criteria proposed by researchers for determine sample study is as following:

1) Building Materials Company listed on Bursa Malaysia in 2020-2022.
2) Building Material Companies that don't publish Report annual (Annual Report) and Report Finances that have audited by an independent auditor during year study.
3) The company lists audit fee account in report finance annual.
4) The company presents information regarding total assets in report finance annual.

Table 6. Operationalization Variable

Variable	Description	Indicator	Scale
Variable Independent			
Size (X1)	The size of the Public Accounting Firm is size used for determine big small a Public Accounting Firm with classify it to in two groups that is Big Four and Non-Big Four (Alvin, Randal, Mark, & Chris, 2016).	Number of Partners in Public Accounting Firm Nida & Nurbaiti (2018)	Nominal
Audit Fee (X2)	Audit Fees is something form rewards service in the form of money earned from client on audit services for inspect report finance client the (Suriani & Erlina, 2014)	Amount of Audit Fee in the year concerned LnAFE = Natural logarithm of audit fee	Ratio
Size (X3)	Size company is scale company Where big small company be measured based on amount assets owned by the company. Size	Total Assets Size = Ln Total Assets	Ratio

Variable	Description	Indicator	Scale
	company is one of decider the amount of the audit fee. (SIBUEA & Indri Arfianti, 2021)		
Dependent Variable			
Quality (Y)	Audit Quality ie capable auditor's ability find mistakes made clients and shows that the auditor own good audit quality. The more many auditors can find deviation in report finances, then audit quality will assess the Better (Anggasta, Anggraini, & Sukma Subagio, 2022)	Public Accounting Firm Big Four and Non-Big Four Public Accounting Firms 1 = Big Four Public Accounting Firm 0 = Non-Big Four Public Accounting Firm (Holy KS, 2020)	Dummies

Source: Researcher (2023)

Analytical tools used in study This that is use analysis regression logistics (logistic regression) which uses function exponential for estimate the parameters (Gani & Amalia, 2018). Regression model used in study This is as following:

$$Ln\left(\frac{KA}{1-KA}\right) = \beta_0 + \beta^1 UK + \beta^2 FE + \beta^3 UP + e \quad (1)$$

Information:

$Ln\left(\frac{KA}{1-KA}\right)$: Audit Quality (variable dummy 1 if audited by Public Accounting Firm Big Four, dummy 0 if audited by Non-Big Four Public Accounting Firm)

β : Regression Coefficient

UK : Public Accounting Firm size

FE : Audit Fee

UP : Company Size

e : Residual error

Selection technique sample used is purposive sampling. After done selection so sample determined a total of 81 samples in accordance criteria that have been determined.

Table 7. Criteria Sampling

No.	Information	Amount
1.	Building Materials Company listed on the Malaysia Stock Exchange in 2020 - 2022.	31
2.	Building Material Companies that don't publish Report annual (Annual Report) and Report Finances that have audited by an independent auditor during year study.	(4)
	Number of Sample Companies	27
	Amount year study	3
	Number of samples	81

Source: Researcher (2023)

4. Results and Discussion

4.1 Analysis Statistics Descriptive

Analysis Descriptive used for describes the data that has been generated through a statistical program that includes average (mean), minimum, maximum and standard values deviation. Analysis results statistics descriptive in study This as following:

Table 8. Analysis Results Statistics Descriptive

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	81	0	1	.37	,486
Hood Size	81	3	48	25.28	17,138
Audit Fees	81	9,680	12,704	10.79577	.630616
Company Size	81	12,424	22,788	18.82946	1.437327
Valid N (listwise)	81				

Source: SPSS data processing results version 25, 2023

4.2 Regression Test Logistics

Table 9. Regression Test Results Logistics

Variables in the Equation							
		B	S.E	Wald	Df	Sig.	Exp(B)
Step 1 a	Hood Size	,146	,038	14,506	1	,000	1,157
	Audit Fees	,210	,630	.111	1	,738	1,234
	Company Size	,263	,225	1,364	1	,243	1,301
	Constant	-12,246	7,309	2,808	1	,094	,000
a. Variable(s) entered on step 1: KAP Size, Audit Fee, Company Size.							

Source: SPSS data processing results version 25, 2023

From table the so can prepared a regression model logistics is as following:

$$Ln\left(\frac{KA}{1-KA}\right) = -12{,}246 + 0{,}146\,(UK) + 0{,}210\,(AF) + 0{,}263\,(UK)$$

Based on equality regression formed logistics from values coefficient regression of each variable free, then big constant value and value coefficient from variable free can interpreted. In research this, measurement coefficient logistics use known size with the name of the odds ratio or Exp (B) of results equality regression logistics the is as following:

Intercept value (constant) equation regression the amounting to - 12,246 with mark odds ratio of 0.000. This matter means opportunity company get a quality audit is of 0.000 compared with opportunity companies that don't get a quality audit with assumption all variable free value 0.

Coefficient value regression variable Public Accounting Firm size is 0.146 with mark odds ratio amounting to 1.157. This matter means if the size of the Public Accounting Firm increases One unit so opportunity companies that receive quality audits will increase amounting to 1.157 with assumption variable free other considered constant.

Coefficient value regression variable audit fees of 0.210 with mark odds ratio amounting to 1,234. This matter means if audit fees increase One unit so opportunity companies that receive quality audits will increase amounting to 1,234 with assumption variable free other considered constant.

Coefficient value regression variable size company of 0.263 with value 1.301. This matter means size company increase One unit so opportunity companies that receive quality audits will increase amounting to 1,301 with assumption variable free other considered constant.

4.3 Wald Test

Wald test is something testing hypothesis carried out individually or in a way partial and viewed from table that has been generated by SPSS and assessment level significance in the Wald test that is with value α = 2.5%. Wald test used for now influence of each variable independent to variable dependent. If α value < 0.025 then hypothesis accepted However if α > 2.5% then hypothesis rejected. Following results Wald test in research This:

Table 10. Wald Test Results

Variables in the Equation					
		B	S.E	Wald	Sig.
Step 1 a	Hood Size	,146	,038	14,506	,000
	Audit Fees	,210	,630	.111	,738
	Company Size	,263	,225	1,364	,243
	Constant	-12,246	7,309	2,808	,094
a. Variable(s) entered on step 1: Cap Size , Audit Fee, Company Size .					

Source: SPSS data processing results version 25, 2023

Wald value obtained on the variable Public Accounting Firm size is 14,506 and value significance of 0.000. In table the mark significance smaller compared to with level significance namely 0.000 < 0.025. So, you can conclude that hypothesis can accepted.

Wald value obtained on the variable audit fees of 0.111 and value significance of 0.738. In table the mark significance bigger compared to with level significance namely 0.738 > 0.025. So, you can conclude that hypothesis rejected (no accepted).

Wald value obtained on the variable size company of 1,364 and value significance of 0.243. In table the mark significance bigger compared to with level significance namely 0.243 > 0.025. So, you can conclude that hypothesis rejected (no accepted).

4.4 Test the Whole Model

Test used for evaluate overall fit model that is with use Likehood Log. Test the model used with compare with value -2 Log Likehood (block number = 0) when the model is entered constants and variables free (block number = 1). Test result the entire model in the research This is as following:

Table 11. Iteration History Block 0

Iteration History a,b ,c			
Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	106,785	-.519
	2	106,783	-.531
	3	106,783	-.531
a. Constant is included in the model.			
b. Initial -2 Log Likelihood: 106,783			
c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.			

Source: SPSS data processing results version 25, 2023

Table 12. Iteration History Block 1

Iteration History a,b ,c,d						
Iteration		-2 Log likelihood	Coefficients			
			Constant	PUBLIC ACCOUNTING FIRMsize	Audit Fees	Company Size
Step 1	1	64,764	-6,543	,074	,261	.071
	2	58,685	-10,189	.109	,317	,165
	3	57,469	-11,864	.134	,264	,236
	4	57,357	-12,227	.144	,218	,260
	5	57,356	-12,246	,146	,210	,263
	6	57,356	-12,246	,146	,210	,263
a. Method: Enter						
b. Constant is included in the model.						
c. Initial -2 Log Likelihood: 106,783						
d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.						

Source: SPSS data processing results version 25, 2023

Based on table 11 shows that value -2 Log likelihood block number = 0 before entered to in the independent variables are 106,785, 106,783, 106,783. After entered third variable independent, then as shown in Block Number = 1 Value -2 Log Likehood Block Number = 1 experienced decline become amounting to 64,764, 58,685, 57,469, 57,357, 57,356, 57,356. Decrease -2 Log Likehood This show that between the hypothesized models has according to the data, so addition variable independent to in the model shows that regression model the Better or in other words, H0 is accepted.

4.4 Coefficient Test Determination

Testing mark Nagel Karke R Square is something modification from coefficient Cox and Snell's R^2 for ensure that value varies from 0 to 1. Result value Nagelkerke's Square on research This is as following:

Table 13. Coefficient Test Results Determination

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	57,356 a	,457	,624
a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.			

Source: SPSS data processing results version 25, 2023

Nagelkerke R Square value of 0.624 which is significant variability variable dependents that can explained by variability variable independent amounting to 62.4%. Because of value Nagelkerke R Square almost approach the number 1 (one) then can interpreted that independent variables can give all the required information data for predict variability variable independent.

4.5 Regression Model Feasibility Test

This model, it is used for predict mark observation which one is suitable? with observational data. If mark Hosmer and Lemeshow's Goodness of Fit Test > 0.05 then, the data said suitable with observational data and is feasible for used analysis next. Based on study this, table Hosmer and Lemeshow's Goodness of Fit Test is as following:

Table 14. Regression Model Feasibility Test Results

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	19,356	8	,053

Source: SPSS data processing results version 25, 2023

4.6 Matrix Classification

Matrix classification used for show strength predictions from the regression model for predict possibility company audited by Non-Big Four Public Accounting Firm or Public Accounting Firm Big Four in the company material building. Following is matrix classification in research This:

Table 15. Matrix Classification

Classification Table a, b					
Observed			Predicted		
			Audit Quality		Percentage Correct
			Non-Big Four	Big Four	
Step 0	Audit Quality	Non-Big Four	51	0	100.0
		Big Four	30	0	.0
	Overall Percentage				63.0
a. Constant is included in the model.					
b. The cut off value is ,500					

Source: SPSS data processing results version 25, 2023

4.7 Influence Public Accounting Firm size against Audit Quality

The Wald value of the Public Accounting Firm size variable is 14.506 and the significance value is 0.000. The significance value is smaller than the significance level, namely 0.000 < 0.025, so it can be concluded that the hypothesis is accepted. The results of this research are in accordance with Putri's research (2012) conclude that Public Accounting Firm size matters positive to audit quality. Public Accounting Firm size is proxied with number of partners from Public Accounting Firm appointed in the year concerned. Number of partners in the Public Accounting Firm who are object research with a minimum of 3 people and a maximum of 48 people, with a mean of 25 partners per Public Accounting Firm. Most Public Accounting Firm objects study has partners under 25 people so that the Public Accounting Firm chosen by the Company is partial big is a Non-Big 4 Public Accounting Firm.

4.8 Effect of Audit Fee on Audit Quality

Wald value variable audit fees of 0.111 and value significance of 0.738. In the table the mark significance is bigger compared to with level significance namely 0.738 > 0.025 then hypothesis is rejected. This study is not in accordance with Safitri (2020) and Nursihab & Icih (2022) who state that audit fees have a significant influence on audit quality.

The appointment of Public Accounting Firm is proposed by the appropriate audit committee with results the evaluation towards the proposed Public Accounting Firm where as audit quality is auditor performance. Appointment a Public Accounting Firm means agreement for audit fees paid to the Public Accounting Firm whereas The auditor's performance is determined by his competency and experience in conduct audits. The

salary received by the auditor from the Public Accounting Firm is policy every Public Accounting Firm that has not Of course in accordance with the audit fee received by the Public Accounting Firm so that the audit fee is not influential to audit quality.

4.9 Influence Company Size against Audit Quality

The research results do not match the research of Safitri (2020) and Febriyanti & Mertha (2014) which concludes that company size influences audit quality. Wald value obtained on the variable size company of 1.364 and value significance of 0.243. In the table the mark significance is bigger compared to with level significance namely 0.243>0.025. So, you can conclude that hypothesis is rejected.

Size proxy company with total assets company No influential to audit quality. Audit quality is auditor performance is influenced by auditor competency. Auditor competency is not influenced by size the company that became client. If company size and capability For pay high audit fees Not yet Of course quality the audit tall if an auditor is assigned No competent, and vice versa.

5. Conclusion

1) The size of the Public Accounting Firm matters positive to audit quality in the company material buildings listed on the Malaysian stock exchange.
2) Audit fees No influential to audit quality in the company material buildings listed on the Malaysian stock exchange.
3) Size company No influential to audit quality in the company material buildings listed on the Malaysian stock exchange.
4) Research data about Public Accounting Firm size only obtained from the AOBs website.
5) A brief acknowledgement section may be included here.

References

Alvin, A.A., Randal, J.E., Mark, S.B., & Chris, E.H. (2016). Auditing and Assurance Services an Integrated Approach. US: Pearson Education.

Anggasta, G., Anggraini, M., & Sukma Subagio, I. (2022). Analysis of the Influence of Auditor Quality and Corporate Governance on Audit Fee. Arimbi Journal 33-43.

Damayanti, SM, & Sudarma, SM (2018). Factors Influencing Companies to Move Public Accounting Firm.

Darmaningtyas, S. (2018). The Influence of Audit Fee, Audit Tenure, Cap Rotation And Client Company Size On Audit Quality.

Febriyanti, NM, & Mertha, IM (2014). The Influence of Audit Engagement Period, Cap Rotation, Client Company Size, And Cap Size on Audit Quality. Udayana University Accounting E-Journal, 503-518.

Gani, I., & Amalia, S. (2018). Data Analysis Tools: Statistical Applications for Economic & Social Research. Yogyakarta: ANDI.

Hasanah, AN, & Putri, MS (2018). The Effect Of Company Size, Audit Tenure On Audit Quality. Journal of Accounting, 11-21.

Malaysia, SC (2023, October 22). AOB's Sanctions. Retrieved from https://www.sc.com.my/aob/aobs-sanctions: https://www.sc.com.my/

Nursihab, D., & Icih. (2022). The Influence Of Public Accounting Firmrotation, Audit Fee, Audit Tenure, Financial Performance, Audit Committee On Audit Quality. Attitude, Pages 141-156.

Putri, BW (2012). Influence Of Audit Quality Based On The Size Of The Public Accounting Firmand Audit Costs. Scientific Journal Of Accounting Students, 60-64.

Rinanda, N., & Nurbaiti, SM (2018). The Influence Of Audit Tenure, Audit Fee, Public Accounting Firmsize And Auditor Specialization On Audit Quality. e-Proceeding of Management, Pages 2108-2116.

Safitri, SK (2020). The Influence Of Audit Tenure, Audit Fee, Company Size, And Time Budget Pressure On Audit Quality.

Sara Damayanti, N. (2019). Audit Fee, Audit Tenure, Public Accounting Firmsize On Audit Quality (Empirical Study of Manufacturing Companies Listed on the Indonesian Stock Exchange for the 2014-2018 Period).

Sekaran, U., & Bougie, R. (2022). Research Methods for Business: A Skills-Development Approach. Jakarta: Salemba Empat.

Shobayar, W., Surya, RA, & PipinKurnia. (2014). Analysis Of Factors Influencing Public Accounting Firmmoving in Indonesia (Empirical Study on Manufacturing Companies Listed on The BEI In 2010-2012). LET'S FEKON, Hal. 1-13.

SIBUEA, K., & Indri Arfianti, R. (2021). The Influence of Audit Quality, Company Size, Complexity of The Company and Company Risk on Audit Fee. Journal of Accounting, 126-140.

Sugiyono, PD (2016). Quantitative, Qualitative, R&D Research Methods. Bandung: Alphabeta.

Sukrisno, A. (2016). Auditing (Book 1): Practical Guidelines for Auditing Accountants by Public Accounting Firms. South Jakarta: Salemba Empat.

Suriani, G., & Erlina, F. (2014). Analysis of Factors Influencing Changes in Public Accounting Firms in Manufacturing Companies on Bursa Malaysia. Journal of Microskills Economics, Vol. 4, no. 1, p. 1-10.

Tandiontong, M. (2016). Audit Quality and Its Measurement. Bandung: Alphabeta.