



## Jurnal ASET (Akuntansi Riset)

**ASET**  
JURNAL AKUNTANSI RISET

Journal homepage: <http://ejournal.upi.edu/index.php/aset/>

# Audit Quality and Client Satisfaction: A Study of APINDO Non-Public Companies

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## ABSTRACT

This study examines the effect of audit quality factors on client satisfaction, with the performance of Public Accounting Firms (KAP) as a moderating variable within the context of non-public companies across diverse industrial sectors. A quantitative approach was employed, involving 273 respondents from 31 non-public firms. Data was analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) through SmartPLS software. The findings reveal that auditor experience and audit committee involvement significantly and positively affect client satisfaction. In contrast, other factors such as understanding the client's industry, responsiveness to client needs, compliance with general auditing standards, and KAP leadership involvement did not show significant effects. Audit quality factors were collectively found to positively and significantly influence client satisfaction. However, the moderating role of KAP performance was not supported across most relationships, except in diminishing the influence of KAP leadership involvement on satisfaction. These findings indicate that not all audit quality dimensions contribute equally to shaping client satisfaction. Theoretically, the results enhance understanding audit quality dynamics and firm performance in non-public sector settings. Practically, the study provides direction for accounting firms to prioritize quality dimensions with the most significant influence on client perceptions. The novelty of this research lies in its incorporation of KAP performance as a moderating variable in the relationship between audit quality and client satisfaction, particularly within the underexplored context of non-public companies.

## ARTICLE INFO

### Article History:

*Submitted/Received 17 Jan 2025*

*First Revised 08 Feb 2025*

*Accepted 15 Apr 2025*

*First Available online 17 May 2025*

*Publication Date 01 Jun 2025*

### Keyword:

*Audit quality factors,  
Client satisfaction,  
Public accountant,  
Office performance.*

## 1. INTRODUCTION

The content in the annual financial reporting scheme encompasses several components, ranging from balance sheets and cash flow statements to supplementary notes in other economic reports, which, in this case, become internal aspects of financial reporting. This exposition implicitly pertains to a business entity's or related company's financial position. (Pradyantari et al., 2021; Said and Munandar, 2018). Companies here consistently report their financial positions to investors, potential investors, creditors, potential creditors, and the government. (Safkaur, 2023). The annual financial results of a company presented to its shareholders are usually required to be audited by external parties, namely audit firms (Public Accountant Offices or KAP) (Nurmala and Sigit Adiwibowo, 2023). Users of financial statements tend to select audited financial reports, considering their neutrality and convincing reliability (Voinea, 2024).

The increasing number of publicly listed and non-publicly listed companies has led to a rise in the demand for public accounting professionals. It can be seen that in Indonesia, the total number of KAPs in 2020 was 781, in 2021, there were 353 according to IAPI data, and according to OJK, there were 363 KAPs in 2022 and 393 in 2023 (Komite Profesi Akuntan Publik [KPAP], 2020). From 2020 to 2021, the number of KAPs experienced a significant decrease due to the reality of KAP companies folding due to COVID-19, but from 2021 to 2023, there has been an increase. Although there has been an increase, the number of registered KAPs is not very large, so this will create competition, and therefore, each KAP must continue to prioritize what its clients need and want. To succeed in this environment, KAPs must continually strive to exceed expectations and focus on creating client satisfaction (Ati et al., 2020).

The quality of services provided to clients will affect their satisfaction (Cronin and Taylor, 1992; Nasuha, 2023). Bhen et al., (1997) Argue that the quality of the audit services provided influences client satisfaction. Client satisfaction or dissatisfaction results from the client's experience when receiving services and comparing it with the expected service quality from the service provider (Deliana et al., 2023; Prayogo and Ariadi, 2024). Auditors with accounting and auditing expertise can conduct audits and detect material misstatements, which increases client satisfaction. Referring to the explanation by researchers Santosa et al.,. (2023) It's stated that the probability of auditors becoming involved in misstatements is related to the quality of the auditor's understanding. In contrast, the action of reporting misstatements correlates with the independence aspect of auditors. These two aspects have a strong correlation with the internal characteristics of auditors. Moving on to the characteristic of auditor competence, in this study, an association scheme is conducted with various perspectives, ranging from inclinations towards independence, then referring to integrity, accountability, and also experience, as well as understanding of the client's industry, and not forgetting behavior that reflects accountability or responsiveness to the needs of their clients (Kinasih et al., 2024; Putri Kamal, 2023).

The relationship between auditors and clients in delivering audit services can be analyzed through Agency Theory, which underscores the auditor's role as an independent agent appointed by principals (owners) to monitor management and reduce information asymmetry and agency conflicts (Jensen and Meckling, 1986). Within this framework, audit quality serves as a fundamental mechanism to strengthen client trust and satisfaction, as auditors are expected to fulfill technical standards and exhibit professional competence, integrity, and a deep understanding of the client's industry (Deliana et al., 2023). Client satisfaction, in turn, reflects the auditor's effectiveness in fulfilling the external assurance function expected by the principal. Collaboration between non-public companies across various industrial sectors and Public Accounting Firms (KAPs) can enhance corporate transparency, accountability, and

competitiveness while improving the professional standing and market opportunities of KAPs. However, this partnership is often constrained by several challenges, including high audit costs, limited human resources, inconsistencies in accounting standards, and a lack of mutual trust between parties (Baroroh et al., 2025). In response to these dynamics, this study aims to empirically examine the influence of specific audit quality factors on client satisfaction and assess the moderating role of KAP performance in that relationship. The objective is to identify which aspects of audit quality are most impactful in fostering sustainable auditor-client relationships of non-public firms. This study focuses on non-public companies that have been minimally explored, so it is expected to provide theoretical contributions based on Agency Theory and offer practical implications for strengthening professional collaboration and improving the effectiveness of audit services.

Previous studies have shown mixed results regarding the effect of audit quality on client satisfaction. A study by Zaferar et al., (2024) Found that audit quality, particularly auditor competence and independence, significantly increased client satisfaction because it was able to build trust in the audit results. Conversely, findings by Alkatiri et al., (2023) audit quality does not significantly affect client satisfaction, especially in non-public companies, which tend to have different audit expectations and limitations in information resources. These differing results indicate an unanswered research gap, particularly regarding the contextual conditions and variables that may influence the relationship between audit quality and client satisfaction. The performance of public accounting firms (KAP) has the potential to be an essential moderating factor, but has been minimally studied empirically. Therefore, this study addresses this gap and assesses the moderating role of PCA performance in non-public companies. Through an agency theory framework, the novelty of this research lies in its integrative approach, which combines theoretical perspectives and contextual analysis to understand the sustainability of professional relationships between auditors and clients. The results of this study are expected to contribute scientifically to strengthening the audit literature and provide practical implications for public accounting firms in improving client satisfaction-based service strategies in an increasingly competitive professional services environment.

## 2. METHODS

This research involves quantitative data with a positivist philosophy-based study technique. It focuses on examining specific populations or samples using research instruments to gather information. The collected data are analyzed statistically to answer hypotheses (Sugiyono, 2017). A purposive sampling technique is used for sample selection, with a planned total of 273 individuals, comprising directors, finance managers, finance staff, and internal auditors, from 31 non-public companies in various industries who are registered as members of APINDO.

Data analysis techniques use the Smart-PLS program to process research data. The research results are tested using a T-test with a bootstrapping method, and hypothesis testing is also performed simultaneously by examining the F-value. Furthermore, the analysis of the interaction between moderating variables is tested using the Moderated Regression Analysis (MRA) equation model as follows.

**Table 1.** Operationalization of variables

Variable	Indicator	Source
audit experience	ability to identify	(Caster et al., 2000; Lewis, 2011)
	accurately understanding errors	
	identifying the cause of errors	
understanding client industry	understanding the client's business	(Raweh et al., 2021; Sawaya et al., 2025)
	government regulations	
	responsiveness to client complaints	
Responsive to needs	speed in serving clients	(I. R. Nasution et al., 2024; Suriani et al., 2023)
	mastery of regulations	
	educational background	
compliance with general standards	educational background	(I. R. Nasution et al., 2024)
	credibility in reporting	
	credibility in detecting issues	
involvement of KAP leadership	management involvement	(Abdullah et al., 2018; Ghafraan and O'Sullivan, 2017; Hansen et al., 2021)
	motivating clients	
	providing perspective	
involvement of the audit committee	audit committee involvement	(Abdullah et al., 2018; Livne et al., 2024)
	improvements made	
	benefits of involvement	
client satisfaction	loyalty to clients	(Christensen et al., 2016)
	satisfaction with services provided	
	providing information when requested	
	high client contact	
KAP performance	ability identification	(Anto et al., 2020; I. R. Nasution et al., 2024)
	professional commitment	
	motivation	
	job satisfaction	

### 3. RESULTS AND DISCUSSION

#### 3.1. Partial Test

The Smart-PLS program assists in decision-making with a significance level of 5%. Therefore, independent variables can be categorized as significantly influencing the dependent variable when the Smart-PLS test results yield a p-value  $\leq 0.05$ . A significance threshold of 0.05 and a T-value of 1.96 are applied in this study. A T-statistic value exceeding 1.96 and a p-value not exceeding 0.05 indicate that the hypothesis is accepted (Hair et al., 2012). Based on the Smart-PLS bootstrapping report, the following are the findings from the evaluation of the structural model (see in Table 1).

**Table 1.** Direct effect

Hypothesis	Estimate	T-Statistic	P-Value	Description
The Influence of Audit Experience Factors (Client Experience) on Client Satisfaction	0,232	2,018	0,044	Accepted
The Influence of the Client Industry Understanding Factor (Industry Expertise) on Client Satisfaction	0,215	1,758	0,078	Rejected
The Influence of the Responsiveness Factor on Client Needs (Responsiveness) on Client Satisfaction	-0,055	0,627	0,531	Rejected
The Influence of the Adherence Factor to General Standards (Technical Competence) on Client Satisfaction	0,117	1,143	0,254	Rejected
The Influence of the KAP Leadership Involvement Factor (Executive Involvement) on Client Satisfaction	-0,007	0,074	0,941	Rejected
The Influence of the Audit Committee Involvement Factor on Client Satisfaction	-0,275	3,228	0,001	Accepted

Source: Data Processed by Smart-PLS (2024)

#### 3.1.1. Testing the First Hypothesis: The Influence of Audit Experience Factors on Client Satisfaction

The research findings indicate that the significance value formed on audit experience is  $\alpha = 0.05$ , with a value of 0.044 and T-Statistic 2.018 > T-Table 1.96 and P-Values 0.044 < 0.05, making the first hypothesis accepted. It can be concluded that audit experience positively and significantly influences client satisfaction. This indicates that the more experienced the Public Accounting Firm is in conducting audits, the better the satisfaction perceived by clients.

Auditors with practical experience in field audits will greatly help clients resolve issues. Experience gained from conducting audits and assisting clients in solving field problems will enhance expertise and improve audit quality. This is evident from this research finding and other studies, such as Bhen et al., (1997), which stated that the impact of auditor experience on client satisfaction is significant.

According to [Yusran \(2021\)](#), [Santoso et al., \(2023\)](#), [Nainggolan et al., \(2024\)](#), and [Adnyani et al., \(2020\)](#) Among other studies that examined the impact of experience on audit quality, a strong positive correlation was found between auditor experience, audit quality, and client satisfaction. These findings are consistent with the findings of this study.

The capabilities and experiences auditors possess represent valuable, rare, and inimitable resources that can create a sustained competitive advantage for audit firms. Audit experience enhances the auditor's professional judgment, decision-making, and problem-solving skills, contributing to delivering high-quality audit services that meet or exceed client expectations. Therefore, the positive and significant influence of audit experience on client satisfaction emphasizes that the accumulated knowledge and expertise from past audit engagements are strategic assets that strengthen client trust and satisfaction.

### **3.1.2. Testing the Second Hypothesis: The Influence of Client Industry Understanding Factors on Client Satisfaction**

The research results show that the significance value formed on the client's industry understanding factor is  $\alpha = 0.05$ , with a value of 0.078 and T-Statistic  $1.768 < T\text{-Table } 1.96$  and P-Values  $0.078 > 0.05$ , leading to the rejection of the second hypothesis. It can be concluded that understanding the client industry does not affect client satisfaction. This indicates that the satisfaction of audited clients will not be influenced by the understanding of audit parties about client industries, as each client has different expectations and hopes for audit results. The industry's knowledge of audit parties may not fully meet client expectations. Therefore, client satisfaction depends on understanding the industry and how well client expectations are met.

The research findings of [\(Bhen et al., 1997\)](#) Do not align with the findings of this study. This suggests that the level of understanding of those involved in the audit process related to client industries does not affect client satisfaction with the Public Accounting Firm. Client satisfaction arises when service performance meets or exceeds initial expectations. Even though auditors may possess a high level of understanding of the client's industry, it does not guarantee satisfaction if this understanding does not translate into meeting specific client expectations during the audit process. The rejection of the second hypothesis suggests a possible gap between what clients perceive as valuable (e.g., communication, responsiveness, or issue resolution) and the technical understanding of their industry. Therefore, the effectiveness of industry-specific knowledge in driving satisfaction is contingent on how well it aligns with and addresses client expectations, which vary across organizations.

### **3.1.3. Testing the Third Hypothesis: The Influence of Responsiveness Factors on Client Needs on Client Satisfaction**

The research results show that the significance value formed on the responsiveness factor to client needs is  $\alpha = 0.05$ , with a value of 0.531 and T-Statistic  $0.627 < T\text{-Table } 1.96$  and P-Values  $0.531 > 0.05$ , resulting in the rejection of the third hypothesis. It can be concluded that the responsiveness factor to client needs does not affect client satisfaction. This indicates that Public Accounting Firms lack an in-depth understanding of client needs and expectations, as each client has unique needs. A Public Accounting Firm that is insensitive to differences between clients may fail to understand deeply. For example, different businesses have different challenges and needs. A Public Accounting Firm that communicates poorly with clients may have difficulty understanding client needs and expectations. Understanding will be limited if communication is limited to document requests or routine meetings.

In carrying out their professional duties, auditors have a responsibility to uphold morality in all aspects of their work and act as sensitive professionals ([D. Nasution and Östermark, 2020](#)).

This finding contradicts the findings of (Ali et al., 2021), which indicates that meeting client requests significantly impacts their satisfaction. Etymologically, responsiveness means quick (reactivity, promptness, alertness, adaptability). The results of this study did not have an effect because the responsiveness indicators used in this study include understanding client task assignments, timeliness in the audit process, and being active in providing information.

Responsiveness is one of the key dimensions that influences customer perceptions of service quality and satisfaction. However, rejecting the third hypothesis in this study suggests that mere responsiveness may not be sufficient to enhance client satisfaction in the auditing context. This implies that clients may prioritize other factors, such as audit accuracy, integrity, or personalized attention, over general responsiveness. Furthermore, if the responsiveness is not tailored to specific client concerns or lacks depth in understanding unique business challenges, its impact on satisfaction may be minimal. Therefore, responsiveness may need reinterpreted to reflect more client-centered, empathetic, and solution-oriented engagement.

#### **3.1.4. Testing the Fourth Hypothesis: The Influence of Compliance with General Standards (Technical Competence) Factors on Client Satisfaction**

The research results show that the significance value formed on compliance with general standards is  $\alpha = 0.05$ , with a value of 0.254 and T-Statistic  $1.143 < T\text{-Table } 1.96$  and P-Values  $0.254 > 0.05$ , so the fourth hypothesis is rejected. It can be concluded that compliance with general standards does not affect client satisfaction. This indicates an auditor who is less objective in carrying out their duties, as clients feel that the auditor does not provide adequate explanations or transparency in the audit process. If clients do not fully understand the methodology or reasons behind the auditor's decisions, they feel that the auditor is not objective in their assessment. Transparency and good communication can help build trust and ensure objectivity in the audit process.

General standards relate to auditor capabilities and the quality of auditor work based on three factors: formal learning, training, audit skills, and advanced professional education (Ab Wahid and Grigg, 2021). General standards are more subjective and focus more on the needs and quality of auditor work than on criteria related to their behavior and reporting during fieldwork. To become an auditor, one must meet formal accounting and audit education requirements, direct and indirect audit experience, and research findings. Ismail et al., (2006) This indicates that compliance with general standards has a positive and significant impact on client satisfaction, which contradicts the findings of this study.

Client satisfaction is influenced by the technical quality of services provided and the perceived benefits and relevance of those services to client needs. While compliance with general standards ensures professional audit quality from a regulatory perspective, clients may not perceive this compliance as directly valuable without clear communication, transparency, or personalized insights. The rejection of the fourth hypothesis suggests that clients may not equate adherence to technical standards with satisfaction unless the auditor's work is communicated in an accessible and meaningful way. This emphasizes that perceived value is shaped more by the client's understanding and experience during the audit process than by the auditor's internal compliance with standards alone.

#### **3.1.5. Testing the Fifth Hypothesis: The Influence of Executive Involvement Factors on Client Satisfaction**

The research shows that the significance value formed on executive involvement factors is  $\alpha = 0.05$ , with a value of 0.941 and T-Statistic  $0.074 < T\text{-Table } 1.96$  and P-Values  $0.941 > 0.05$ ,

leading to the rejection of the fifth hypothesis. It can be concluded that executive involvement factors do not affect client satisfaction. This indicates that the involvement of Public Accounting Firm executives in the audit process does not affect client satisfaction, most likely because the role of Public Accounting Firm executives in the audit process is not direct, as the role of Public Accounting Firm executives is only to accompany, motivate, and provide advice to audit staff, so the involvement of Public Accounting Firm executives in this study does not affect client satisfaction.

To improve performance, leaders must play their primary role. Strong leaders should be the group's focus, able to inspire, recognize, and appreciate individual and collective efforts and achievements, and offer broad perspectives and visions for improvement initiatives. Public Accounting Firm leaders participating in audits support the achievement of optimal audits. In carrying out their duties, clients feel satisfied when auditors continue to receive guidance from their superiors, who motivate subordinates and improve their activities. However, the findings of this study do not support this theory.

The findings of this study also contradict other studies conducted by [Blum et al., \(2022\)](#) and [Rajagukguk et al., \(2024\)](#), which indicated that audit quality is positively influenced by the involvement of Public Accounting Firm leaders, and reinforced by the findings of [Tran et al., \(2021\)](#) and [Hassanzadeh Mohassel et al., \(2024\)](#), which found no significant impact of the involvement of Public Accounting Firm leaders on audit quality.

Top executives' experiences, values, and actions often shape organizational outcomes. However, rejecting the fifth hypothesis implies a misalignment between theoretical expectations and practical client perceptions. While executive involvement may influence internal team dynamics or strategic direction, clients may not directly observe or value this influence unless it translates into tangible improvements in service delivery. This suggests that clients place more importance on the performance and interaction of the audit team itself rather than the symbolic or advisory presence of top leaders. Therefore, its perceived value may be minimal unless executive involvement is visible and directly contributes to addressing client-specific needs.

### **3.1.6. Testing the Sixth Hypothesis: The Influence of Audit Committee Involvement Factors on Client Satisfaction**

The research findings indicate that the significance value formed on the audit committee involvement factor is  $\alpha = 0.05$ , with a value of 0.001 and T-Statistic 3.228 > T-Table 1.96 and P-Values  $0.001 < 0.05$ , making the sixth hypothesis accepted. It can be concluded that audit committee involvement factors positively and significantly influence client satisfaction. In other words, clients will feel satisfied if auditors conducting the audit maintain regular communication with the committee.

The audit committee is crucial in a corporate organization as it oversees audit procedures and promotes integrity in financial reporting. However, this is possible if the audit committee functions effectively ([Menon and Williams, 1994](#)). Communicating with the audit committee or board of directors is the best practice for Public Accounting Firms (KAP) to maintain objectivity and professionalism while discussing the accuracy of accounting principles applied by clients. Auditors can benefit from the involvement of the audit committee in audits. Therefore, many public accounting firms help their clients form audit committees. ([van Brenk et al., 2022](#)). The research findings are similar to those of [Pradyantari et al., \(2021\)](#), which shows that audit committee involvement positively and significantly influences client satisfaction.

The audit committee acts as a monitoring mechanism that helps align the interests of management and stakeholders by overseeing the financial reporting process and ensuring the

integrity of audit outcomes. The acceptance of the sixth hypothesis supports the notion that effective audit committee involvement enhances transparency, accountability, and communication between auditors and client organizations. When auditors regularly engage with the audit committee, it fosters a structured and objective audit environment, which reassures clients about the credibility of the audit process. This direct involvement reinforces trust and contributes to higher levels of client satisfaction, as clients perceive the process to be more reliable and professionally governed.

### 3.2. Simultaneous Test

$R^2$  of 0.557 (55.7%) is obtained based on the R-squared value. The number of independent variables ( $k$ ) is 6, and the sample size ( $n$ ) is 273, with a significance level ( $\alpha$ ) of 5%. Thus, the calculated F-value and the tabulated F-value are as follows:

$$\begin{aligned} F_{\text{calculated}} &= \frac{R^2(n-k-1)}{(1-R^2)k} \\ &= \frac{0.557(273-6-1)}{(1-0.557)6} = \frac{153.482}{2.658} = 57.743 \\ F_{\text{tabulated}} &= F_{\alpha}(k-1, n-k) \\ &= F_{0.05}(5, 273-6) \\ &= F_{0.05}(5, 267) \\ &= 2.24 \end{aligned}$$

#### 3.2.1. Testing the Seventh Hypothesis: The Influence of Audit Quality Factors on Client Satisfaction

The research results show that the F value of  $57.743 \geq$  the F table value of 2.24; thus, the seventh hypothesis is accepted. It can be concluded that audit quality considerations significantly and positively influence client satisfaction. This indicates that a combination of audit expertise, industry knowledge, responsiveness to client needs, compliance with general standards, involvement in KAP leadership, and audit committee contributions has a positive and vital impact on client satisfaction.

One of the most important strategic objectives for auditors is to provide excellent audit quality as clients perceive it. Auditors must measure audit quality because of the correlation between excellent audit quality and high client satisfaction. (Ado et al., 2020). According to Hidayat et al., (2024) There is evidence that audit quality criteria significantly impact client audit satisfaction. Kamau (2023) Research found a positive correlation between audit quality factors and client satisfaction.

High client satisfaction requires a holistic and continuous commitment to quality across all organizational processes, including service delivery. This means that a single factor does not determine audit quality but integrates various components, such as auditor expertise, responsiveness, compliance with standards, and effective communication with audit committees. The acceptance of the seventh hypothesis highlighting that when these elements work together cohesively, they produce a level of audit service that meets or exceeds client expectations. This synergy among audit quality dimensions reinforces the importance of a comprehensive approach in achieving and sustaining client satisfaction.

### 3.3. Moderation Test

To test the role of KAP Performance as a moderating factor in the relationship between audit quality criteria and client satisfaction. A variable is considered a moderator if its t-value significance is less than 0.05, where the variable is deemed relevant or significant. Hypothesis criteria considerations:

- The hypothesis is rejected when the t-value  $< 1.96$  or the significance value  $> 0.05$ .
- The hypothesis is accepted when the t-value  $> 1.96$  or the significance value  $< 0.05$ .

**Table 2. Moderating effect**

Hypothesis	Estimate	T-Statistic	P-Value	Description
The Influence of Audit Experience Factors on Client Satisfaction With KAP Performance as a Moderating Variable.	-0,160	1,171	0,242	Rejected
The Influence of Client Industry Understanding Factors on Client Satisfaction With KAP Performance as a Moderating Variable.	0,170	1,370	0,171	Rejected
The Influence of Responsiveness to Client Needs Factors on Client Satisfaction With KAP Performance as a Moderating Variable	0,026	0,263	0,793	Rejected
The Influence of Compliance with General Standards (Technical Competence) on Client Satisfaction With KAP Performance as a Moderating Variable	0,027	0,265	0,791	Rejected
The Influence of KAP Leadership Involvement Factors on Client Satisfaction With KAP Performance as a Moderating Variable	-0,208	2,161	0,031	Accepted
The Positive and Significant Influence of Audit Committee Involvement Factors on Client Satisfaction With KAP Performance as a Moderating Variable	0,048	0,676	0,499	Rejected

Source: Data Processed by Smart-PLS (2024)

### 3.3.1. Testing the Eighth Hypothesis: The Influence of Audit Experience Factors on Client Satisfaction with KAP Performance as a Moderating Variable

The research findings indicate that the significance value formed on audit experience factors is  $\alpha = 0.05$ , with a value of 0.242 and T-Statistic  $1.171 < T\text{-Table } 1.96$  and P-Values  $0.242 > 0.05$ , thus the eighth hypothesis is rejected. It can be concluded that KAP performance does not play a role in strengthening or weakening the relationship between audit experience factors and client satisfaction. The Social Exchange Theory perspective shows that the failure of auditors to meet client expectations for experience-based competence hinders mutually beneficial social exchanges. Clients expect added value from the auditor's experience, but if it is not reflected in the KAP's performance, the value of the relationship becomes unbalanced, reducing client satisfaction. This reflects the weak management of professional relationships built on trust and reciprocity.

To create better audit performance compared to inexperienced auditors, experienced auditors can recognize, understand, and even identify the reasons behind such fraud. In carrying out their responsibilities, experienced auditors rarely make mistakes (Daoust and Malsch, 2020). Ximenes and Guntur (2023) stated that audit experience influences auditor performance. According to Hegazy et al., (2022), audit performance is an important factor that clients and the general public consider when evaluating audit results. Griffith (2020) asserts that someone without sufficient experience or education in auditing will not be able to meet the desired criteria in this auditing standard, regardless of their competence in other fields such as business and finance.

However, this research finding contradicts these theories. Although the first hypothesis stating that audit experience factors influence client satisfaction is accepted, KAP performance as a moderating variable in this study cannot strengthen or weaken the relationship between audit experience factors and client satisfaction. This indicates that auditors may not have sufficient experience or adequate skills to perform their duties. Clients feel auditors lack understanding or cannot provide appropriate advice or recommendations. This can affect clients' perceptions of KAP performance and satisfaction. Client satisfaction may decrease if clients feel that auditors are incompetent or do not provide adequate service (Hatfield et al., 2024). Therefore, in this situation, it is important for KAP to pay attention to client feedback, identify deficiencies in auditor experience and skills, and improve their performance to strengthen their relationship with clients and increase satisfaction.

This finding has important implications for accounting, primarily for providing audit services to non-public companies. The failure of KAP performance to moderate the relationship could be due to a mismatch of service expectations, a lack of effective communication, or limitations in how non-public clients assess auditor performance. There is a need for KAP to review the

approach to communicating audit value and services to clients, especially in the private sector. Public accounting firms should not only rely on auditors' technical experience but should also invest in client engagement strategies, ongoing training, and audit methodologies tailored to the characteristics of non-public companies. In addition, accounting educational institutions and regulators also need to integrate soft skill development, client communication, and service quality evaluation in auditor training and certification. These findings suggest that the audit profession needs to strengthen perceptions of audit relevance and credibility beyond regulatory compliance. Improving audit transparency and aligning auditor competencies with client needs can increase satisfaction, strengthen trust in the audit function, and ultimately support a more accountable and sustainable business environment.

The effectiveness of a moderating variable depends on the fit between internal capabilities and the external environment, including client expectations and organizational context. The rejection of the eighth hypothesis indicates a lack of alignment between the auditor's experience and the Public Accounting Firm's perceived performance in the clients' eyes. This misalignment may occur if KAP performance fails to reflect or leverage the auditor's experience in a way that delivers value to clients, especially in non-public sector settings where audit expectations may differ from standardized benchmarks. Therefore, unless KAP performance is contextually adapted and effectively communicated to clients, it will not enhance the positive effect of audit experience on satisfaction. This supports the notion that the delivery of audit services may be inadequate, emphasizing the need for a tailored, responsive, and communicative approach to ensure the relevance of audits and client satisfaction.

### **3.3.2. Testing the Ninth Hypothesis: The Influence of Client Industry Understanding Factors on Client Satisfaction With KAP Performance as a Moderating Variable**

The research results show that the significance value formed on client industry understanding factors is 0.171, with a T-statistic of 1.370, which is less than the T-table value of 1.96, and a P-value of 0.171, which is greater than 0.05; thus, the ninth hypothesis is rejected. It can be concluded that the performance of KAP does not play a role in strengthening or weakening the relationship between client industry understanding factors and client satisfaction. Based on Social Exchange Theory, the auditor's failure to understand the client's industry reflects an imbalance in the reciprocal relationship between the KAP and the client. Clients expect an understanding of their industry sector as a form of added value for the audit services paid. When that understanding is not met, the value in the social exchange decreases, reducing client satisfaction and trust in the auditor.

Statements from Sulaiman (2023) assert that auditors need to understand clients' businesses sufficiently in the context of external audit industry expertise. To conduct adequate audits, an auditor must have a comprehensive understanding of clients' businesses and industries and knowledge of company operations (Al-Qatamin and Salleh, 2020). On the other hand, SPIA Attribute Standard 1220 stipulates that internal auditors must use their professional judgment and exercise care and competence as auditors. The performance of the KAP office in this study has been shown to have no moderating role in the relationship between client industry understanding and client satisfaction. The second hypothesis in this study was also rejected, indicating that auditors lack a deep understanding of client industries and may be unable to identify what clients expect from them. Auditors may not know enough about clients' industry contexts, trends, and changes. Auditors also fail to provide perfect performance, resulting in deficiencies in service quality, responsiveness to client requests, or timeliness in completing

work. This can weaken their relationship with client satisfaction, as clients may feel that KAP does not fully understand their needs and does not provide satisfactory solutions.

The findings of this result have implications for the world of accounting, in general, namely the importance of strengthening the capacity of auditors in terms of industry specialization. In practice, KAP should consider sector-based assignments so that the assigned auditors truly understand the client's industry environment. This includes fostering sectoral expertise and ongoing training on specific industries. Furthermore, the findings caution that a mismatch of industry understanding with client expectations may result in low client satisfaction and decreased trust in audit services. Therefore, stakeholders in accounting, such as IAPI, regulators, and educational institutions, need to further emphasize the importance of sectoral competence as part of the auditor's professionalism standards. Increasing auditors' understanding of the client's industry will also improve overall audit quality, strengthen trust, and support more accurate economic decision-making, especially in the private sector and companies that have not yet gone public.

Specialized knowledge is a critical strategic resource that can create value and competitive advantage. The rejection of the ninth hypothesis reveals that the Public Accounting Firm's (KAP) performance does not effectively leverage or reflect this industry-specific knowledge to enhance client satisfaction. This suggests that the industry understanding is superficial or not operationalized into tailored audit services that meet client expectations. Knowledge must be possessed, effectively applied, and shared within organizational processes to produce tangible outcomes. Therefore, the absence of a moderating effect may indicate better knowledge management, including structured learning, sector-based audit team formation, and improved internal knowledge transfer mechanisms to bridge the gap between auditor expertise and client needs. This further underscores that merely having general performance systems is insufficient unless embedded with industry-relevant insights and practices.

### **3.3.3. Testing the Tenth Hypothesis: The Influence of Responsiveness to Client Needs Factors on Client Satisfaction With KAP Performance as a Moderating Variable**

The research results show that the significance value formed on responsiveness to client needs factors is 0.793, with a T-Statistic of 0.263, less than the T-Table value of 1.96, and a P-Value of 0.793, greater than 0.05. Thus, the tenth hypothesis is rejected. It can be concluded that KAP performance does not play a role in strengthening or weakening the relationship between responsiveness to client needs and client satisfaction. From the Social Exchange Theory (SET) lens, auditors' lack of responsiveness to client needs disrupts the balance in the reciprocal relationship between auditor and client. When clients perceive that their requests are not addressed promptly or seriously, they may feel the value received does not match their commitment, such as audit fees and trust. This imbalance can decrease client satisfaction and loyalty toward the audit firm.

According to (Bhen et al., 1997) Responsiveness is being sensitive to audit demands. Company management believes auditors should act responsively to their needs during the audit process and operational activities. This is something that management expects. Audit services focusing on audit quality and responsive attitudes and behaviors must be provided to satisfy management. With good KAP performance, client satisfaction should increase if auditors are responsive. However, this study's results prove the opposite and do not align with previous findings by Kuncara Widagdo et al., (2021). This indicates that auditors are insufficient in responding to client needs because, according to client perceptions and expectations, auditors should be able to respond quickly to client requests. Clients feel that their requests are ignored

or not given enough priority, so auditors who do not respond well can affect KAP performance and its relationship with client satisfaction. (Yusran, 2021).

The implications of the findings for the accounting world highlight the importance of the responsiveness dimension as an integral element of audit service quality. The professional performance of auditors is determined not only by technical competence but also by the ability to establish fast and responsive two-way communication with clients. This is crucial in increasing client trust and satisfaction with audit services, especially for non-public companies that rely on KAP services for transparency and compliance. Professional organizations such as IAPI and regulators such as OJK can use these results as a foundation to encourage auditor training in soft skills, interpersonal communication, and client relationship management. Responsiveness is not just an additional attribute, but an important aspect that determines the competitiveness and credibility of KAP in clients' eyes. The long-term impact of increasing auditor responsiveness will provide overall audit quality, strengthen the accounting profession's reputation, and create an audit service ecosystem that is more adaptive to the dynamic needs of service users.

Value is co-created through interaction between service providers and clients, rather than being embedded solely in the service itself. Responsiveness to client needs should be an essential co-creation element that enhances perceived value. However, rejecting the tenth hypothesis suggests that KAP performance does not effectively facilitate this value co-creation through responsiveness. This disconnect may result from standardized audit procedures that fail to adapt to client-specific concerns or insufficient interpersonal engagement during service delivery. When auditors do not actively listen, respond, or adapt to client expectations, the client may perceive the interaction as transactional rather than relational. Thus, responsiveness must go beyond procedural efficiency and involve collaborative engagement to enhance satisfaction. This reinforces the idea that high-quality performance in audit firms must be service-oriented and personalized to meet clients' evolving expectations, especially in projects outside the public sector.

#### **3.3.4. Testing the Eleventh Hypothesis: The Influence of Compliance with General Standards (Technical Competence) on Client Satisfaction with KAP Performance as a Moderating Variable**

The research results show that the significance value formed on compliance with general standards (technical competence) is 0.791, with a T-statistic of 0.265, less than the T-Table value of 1.96, and a P-value of 0.791, greater than 0.05. Thus, the eleventh hypothesis is rejected. It can be concluded that KAP performance does not play a role in strengthening or weakening the relationship between compliance with general standards and client satisfaction. Based on social exchange theory, compliance with general standards without adequate social relationships can lead to imbalances in the exchange between auditors and clients. Clients consider that simply meeting technical standards is not enough in return for the trust and fees given. When client expectations of responsive and communicative service are unmet, client satisfaction decreases, even though the auditor has technically complied with the standards.

The credibility of an auditor depends on the auditor's ability to identify significant errors and irregularities and the likelihood that these findings will be reported. The application of general standards is seen in both of these aspects. The performance of KAP in this study does not strengthen or weaken the relationship between compliance with general standards and client satisfaction. This research finding contradicts studies by Kuncara Widagdo et al., (2021), which shows that compliance with general standards significantly impacts client satisfaction. This indicates that KAP performance is inadequate; even though they comply with general standards,

clients may still be dissatisfied. There may be issues with communication, timeliness, or the quality of work performed by KAP. These can affect client perceptions of the quality of service provided. So, from the client's perspective, rejecting this hypothesis may indicate that KAP is not fully compliant with applicable general standards or that KAP performance is inadequate in influencing client satisfaction.

These results suggest that compliance with technical standards is insufficient to build overall client satisfaction. The accounting world needs to emphasize the importance of a more holistic approach in providing audit services, which is focused on meeting professional standards and paying attention to client expectations and experiences. Therefore, professional oversight institutions such as IAPI or regulators such as OJK need to encourage continuous training that covers technical competencies and aspects of soft skills, client management, and orientation to service quality. This is important so that the auditor's performance not only complies with regulations, but also reflects professionalism and the satisfaction of audit service users. This finding also reinforces the importance of periodic evaluation of KAP performance from the client's perspective, so that KAP can make comprehensive service improvements. Increasingly dynamic accounting practices can balance compliance and responsive service, which is the key to building long-term client relationships.

Client satisfaction is driven by the actual performance (such as compliance with general standards) and by how well this performance aligns with or exceeds client expectations. The rejection of the eleventh hypothesis implies that even though auditors adhere to technical standards, this alone is insufficient to fulfill or surpass client expectations, especially if clients anticipate more personalized, communicative, and responsive services. When a mismatch (i.e., performance does not meet expectations) occurs, satisfaction declines, regardless of objective compliance. Therefore, KAP must go beyond technical compliance alone and strive to achieve relational excellence and services more aligned with clients' perceptions of value, the importance of integrating technical competence with service quality dimensions to strengthen client relationships, and enhance satisfaction.

### **3.3.5. Testing the Twelfth Hypothesis: The Influence of KAP Leadership Involvement Factors on Client Satisfaction with KAP Performance as a Moderating Variable**

The research results show that the significance value formed on KAP leadership involvement factors is 0.031, with a T-statistic of 2.161, greater than the T-Table value of 1.96, and a P-Value of 0.031, less than 0.05. Thus, the twelfth hypothesis is accepted. Because the sample coefficient is -0.208, it can be concluded that KAP performance weakens the relationship between KAP leadership involvement factors and client satisfaction. According to Social Exchange Theory (SET), the client-auditor relationship is based on mutual benefit, where leadership involvement in a KAP should ideally provide added value perceived by the client. However, this study shows that when leadership involvement does not translate into tangible improvements in service quality, clients may perceive the relationship as imbalanced, leading to reduced satisfaction. This perceived lack of reciprocity weakens the positive influence of leadership involvement on client satisfaction. Auditor performance is a primary consideration for clients, audit service users, and the public. Auditor performance can moderate (weaken) the influence of KAP leadership involvement on client satisfaction. This means that the higher the involvement of KAP leadership, the lower the client satisfaction. However, if auditors optimize and manage KAP performance during audits, KAP involvement with client satisfaction will diminish negative influence (Iswara and Triolita, 2024).

Deming (1981) Asserts that 80% of quality problems arise from management issues. Without management involvement, quality management becomes a concept fraught with confusion and nearly impossible to implement efficiently. The effectiveness of quality management requires efficient domination, whether formal (based on organizational hierarchy) or informal. (Kuncara Widagdo et al., 2021). Good leaders should be the focal point, who can provide a broad view of improvement activities and encourage, respond to, and appreciate individual and group efforts and performances. (Fansori et al., 2024). Auditors can benefit from the audit committee's involvement in the audit process. As a result, many KAPs help their clients form audit committees. However, this study shows contrary results because it proves that KAP performance weakens the influence of KAP leadership involvement factors on client satisfaction (Kap et al., 2024).

This finding has important implications for KAP management and professional audit practice. Leadership involvement does not guarantee high-quality audit services, especially if it is not accompanied by good communication, adequate resource allocation, and efficient work systems. The accounting world must realize that leadership in audit practice is not just symbolic, but must directly impact the quality of audit performance in the field. Professional organizations such as IAPI and regulators such as OJK need to pay more attention to the role of leadership in the KAP quality control system and the importance of fostering a collaborative work culture, not just top-down. In modern audit practice, a participatory approach and collective professionalism are key to success, rather than relying solely on leadership authority. These results remind that client satisfaction-oriented audit practice requires a systemic approach, where KAP leaders must be able to lead by example, support, and innovation in the audit process, rather than simply being involved in the final decision-making. This reinforces the importance of reformulating the leadership role in the KAP work environment so that leadership involvement truly contributes positively to improving service quality and long-term client relationships.

Effective leadership should inspire, motivate, and enhance the performance of team members through vision, support, and innovation. However, the acceptance of the twelfth hypothesis indicates that KAP leadership involvement may not be transformational in practice. Instead of elevating client satisfaction, leadership involvement in this study appears to have created unintended outcomes, possibly due to over-centralization, lack of direct engagement with clients, or ineffective delegation to audit teams. This misalignment with transformational leadership principles suggests that leadership efforts may be perceived as superficial or disconnected from audit execution. In this case, leadership does not translate into improved client experiences, weakening the expected positive relationship. There is a need for KAP leaders to go beyond symbolic involvement and adopt a more hands-on, supportive, and empowering approach that enables auditors to deliver services aligned with client expectations, ultimately restoring balance in the client-auditor relationship and improving satisfaction.

### **3.3.6. Testing the Thirteenth Hypothesis: The Positive and Significant Influence of Audit Committee Involvement Factors on Client Satisfaction with KAP Performance as a Moderating Variable**

The research results show that the significance value formed on audit committee involvement factors is 0.499, with a T-Statistic of 0.676, which is less than the T-Table value of 1.960, and a P-Value of 0.499, which is greater than 0.05; thus the thirteenth hypothesis is rejected. It can be concluded that KAP performance does not play a role in strengthening or weakening the relationship between audit committee involvement factors and client satisfaction. From the perspective of Social Exchange Theory, the mutually beneficial relationship between the KAP, audit committee, and client is highly dependent on the real contribution made in the audit

process. However, this study's results indicate that the audit committee's involvement has not created value perceived by the client, so the expected reciprocal relationship is not optimally formed. Clients feel that they do not get a return on the existence of the audit committee if there is no communication or significant contribution in the audit process, which ultimately reduces their level of satisfaction with KAP services.

In order to ensure honest financial reporting and oversee the audit process, the audit committee is crucial in commercial organizations (Tanujaya and Evelyn, 2024). Client satisfaction will increase if KAP maintains regular communication with the audit committee or board of directors (Lwin, 2024). This is because correspondence with these groups is the best way for KAP to remain impartial and professional when addressing issues related to the client's compliance with accounting principles (Study, 2024). The research findings contradict existing theories because KAP performance has not been proven to strengthen or weaken the relationship between audit committee involvement factors and client satisfaction. This indicates that clients may feel that the audit committee is not actively involved in the audit process. They may expect the audit committee to oversee and control the audit process and provide valuable input to KAP. If the audit committee is less active or does not make significant contributions, this can affect KAP's performance and client satisfaction (Bambang and Krisyadi, 2024). Additionally, KAP performance as a moderating variable can also affect its relationship with client satisfaction (Hussain et al., 2022). If KAP performance is inadequate, clients may still be dissatisfied even if the audit committee is actively involved. Other issues, such as timeliness, quality of work, or poor communication, may affect client satisfaction. So, from the client's perspective, rejecting this hypothesis may indicate that the audit committee is not adequately involved in the audit process or that KAP performance needs to be improved to influence client satisfaction.

These results have important implications for audit governance in the private sector. The findings highlight that the role of audit committees in non-public companies is not optimal in ensuring the quality and satisfaction of external audit services. This is a challenge for regulators and professional organizations to encourage strengthening the audit committee function, even in entities that do not require a formal governance structure like public companies. These results are also a reminder that client satisfaction is not only determined by institutional relationships (such as the existence of an audit committee) but is highly dependent on the direct quality of auditor interactions with clients, including communication, delivery of audit results, and understanding of client needs. Therefore, soft skills training and improved service standards are important aspects in maintaining client trust. These findings contribute to the accounting and auditing literature by showing that an audit committee alone is not enough to ensure client satisfaction, especially if it is not accompanied by consistent and professional audit performance from the KAP. The accounting world needs to develop a holistic approach that focuses not only on formal structures but also on functional implementation and actual working practices in the audit process.

Formal structures such as audit committees are often implemented to conform to professional norms and regulatory expectations. However, rejecting the thirteenth hypothesis reveals that an audit committee's mere existence or formal involvement does not guarantee enhanced client satisfaction, especially when such structures are not accompanied by active and functional engagement in the audit process. Organizations often adopt symbolic structures to gain legitimacy, but these structures may become ceremonial if not supported by substantive practices. The audit committee's involvement appears to be perceived as symbolic rather than impactful, especially if there is minimal interaction with clients or a lack of contribution to audit outcomes. Thus, unless KAP performance translates these institutional structures into

meaningful, client-oriented actions, their value in clients' eyes remains limited. There is a need for audit committees to go beyond compliance and take a proactive role in supporting audit effectiveness. At the same time, KAPs must ensure such involvement is visible and adds tangible value to the audit service experience.

#### 4. CONCLUSION

This study concludes that audit experience and committee involvement significantly and positively influence client satisfaction. In contrast, other individual factors, such as understanding of the client industry, responsiveness to client needs, compliance with general standards, and KAP leadership involvement, do not show a significant direct influence. Interestingly, KAP performance does not moderate most of these relationships, except in the case of KAP leadership involvement, where it acts as a negative moderator, weakening its influence on client satisfaction. This suggests that greater leadership involvement may paradoxically reduce satisfaction if not paired with high-performance execution. These results emphasize that audit quality perception is not merely structural, but deeply affected by client experiences and expectations toward auditor responsiveness and communication. Overall, the collective audit quality factors affect client satisfaction, confirming that a multidimensional approach is necessary to understand what shapes client perceptions.

The novelty of this study lies in highlighting the complex and sometimes counterintuitive role of KAP performance as a moderating variable, offering new insights for audit firms and corporate clients. KAPs should not rely solely on technical standards or formal leadership engagement for practical implementation. However, they should strengthen day-to-day auditor-client interactions, improve industry-specific understanding, and ensure timely, clear communication. KAPs are encouraged to conduct periodic performance reviews, gather client feedback, and promote active audit committee participation to enhance satisfaction. Clients, in turn, should select auditors who align with their industry context and maintain open collaboration. Expanding the respondent base across more diverse sectors and excluding early-career professionals can increase generalizability and data robustness for future research. This research thus contributes to the accounting field by reinforcing that audit satisfaction is driven by what is done and how well it is delivered.

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