

**THE INFLUENCE OF GENDER DIVERSITY OF COMMISSIONERS AND
AUDIT COMMITTEES, AND AUDIT FEES ON AUDIT QUALITY
(AN EMPIRICAL STUDY OF PROPERTY AND REAL ESTATE
COMPANIES LISTED ON THE IDX IN 2019-2022)**



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THE INFLUENCE OF GENDER DIVERSITY OF COMMISSIONERS AND AUDIT COMMITTEES, AND AUDIT FEES ON AUDIT QUALITY (AN EMPIRICAL STUDY OF PROPERTY AND REAL ESTATE COMPANIES LISTED ON THE IDX IN 2019-2022)

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A little knowledge is a dangerous thing
(Alexander pope)

Dan bersabarlah. Sesungguhnya Allah beserta orang-orang yang sabar.
(Al-Anfal : 46)

DEDICATIONS:


1. My Beloved Parents
2. My Dearest Brother
3. Friends and Friends
4. Almamater

INTRODUCTION

Praise and gratitude to Allah SWT who has given grace, love, and guidance so that the author is able to complete the final thesis with the title "The Influence Of Gender Diversity Of Commissioners And Audit Committees, And Audit Fees On Audit Quality (An Empirical Study Of Property And Real Estate Companies Listed On The IDX In 2019-2022)" well. This thesis was prepared to fulfill the requirements for a Bachelor of Economics Degree (S-1), Department of Accounting, Faculty of Economics, Sriwijaya University.

In preparing this thesis, the author fully realizes that there are still shortcomings in it. With regard to this, the author hopes for constructive criticism and suggestions so that it can be used as a guide in making improvements. The author apologizes for all mistakes and shortcomings. Hopefully this thesis can provide benefits for various parties.

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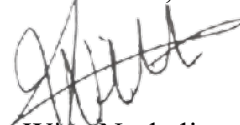
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ABSTRACT

THE INFLUENCE OF GENDER DIVERSITY OF COMMISSIONERS AND AUDIT COMMITTEES, AND AUDIT FEES ON AUDIT QUALITY (AN EMPIRICAL STUDY OF PROPERTY AND REAL ESTATE COMPANIES LISTED ON THE IDX IN 2019-2022)

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Penelitian ini bertujuan untuk menganalisis pengaruh keragaman gender komisaris dan komite audit, serta biaya audit terhadap kualitas audit. Penelitian empiris ini fokus pada perusahaan properti dan real estat yang terdaftar di Bursa Efek Indonesia (IDX) selama periode 2019-2022. Data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh melalui laporan keuangan dan laporan tahunan perusahaan. Metode analisis regresi linear berganda digunakan untuk menguji hubungan antara variabel independen (keragaman gender komisaris, keragaman gender komite audit, dan biaya audit) dengan variabel dependen (kualitas audit). Hasil penelitian menemukan bahwa variabel keberagaman gender pada komite audit berpengaruh terhadap kualitas audit sedangkan variabel keberagaman gender pada komisaris tidak berpengaruh terhadap kualitas audit. Temuan dari penelitian ini dapat menjadi dasar bagi perusahaan dan regulator untuk meningkatkan praktik tata kelola perusahaan dan meningkatkan kepercayaan pemangku kepentingan.

Keywords: Gender diversity, Audit Committee, Commissioners, Audit Quality, Property and Real Estate Companies

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ABSTRAK

PENGARUH KERAGAMAN GENDER KOMISARIS DAN KOMITE AUDIT, SERTA BIAYA AUDIT TERHADAP KUALITAS AUDIT (STUDI EMPIRIS PADA PERUSAHAAN PROPERTI DAN REAL ESTAT YANG TERDAFTAR DI BEI TAHUN 2019-2022)

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Penelitian ini bertujuan untuk menganalisis pengaruh keragaman gender komisaris dan komite audit, serta biaya audit terhadap kualitas audit. Penelitian empiris ini fokus pada perusahaan properti dan real estat yang terdaftar di Bursa Efek Indonesia (IDX) selama periode 2019-2022. Data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh melalui laporan keuangan dan laporan tahunan perusahaan. Metode analisis regresi linear berganda digunakan untuk menguji hubungan antara variabel independen (keragaman gender komisaris, keragaman gender komite audit, dan biaya audit) dengan variabel dependen (kualitas audit). Hasil penelitian menemukan bahwa variabel keberagaman gender pada komite audit berpengaruh terhadap kualitas audit sedangkan variabel keberagaman gender pada komisaris tidak berpengaruh terhadap kualitas audit. Temuan dari penelitian ini dapat menjadi dasar bagi perusahaan dan regulator untuk meningkatkan praktik tata kelola perusahaan dan meningkatkan kepercayaan pemangku kepentingan.

Kata Kunci: Keragaman Gender, Komite Audit, Komisaris, Kualitas Audit, Perusahaan Properti dan Real Estat

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CHAPTER I

INTRODUCTION

1.1 Backgrounds

Audit quality is important in audit activities. Understanding Audit itself is a process carried out by auditors who should be independent and competent in the form of collecting and evaluating evidence to report conformity between information and established criteria (Arens, 2015). Hence, the final outcome of the auditing procedure is an audit verdict. In order to ensure that the audit outcomes align with the actual state of the firm, free from any involvement of stakeholders, and minimize the chances of errors in decision-making and information gaps, it is imperative to maintain high-quality audit standards.

Although audit results can be used as a guarantee for the veracity of financial reports, issues regarding audit quality have recently become an issue which has reduced confidence in audit quality and most academic research on fraud focuses on fraudulent financial reporting and acts of corruption (Yusrianti et al., 2020). Such as the problem in 2016 by PT Hanson International Tbk which was sanctioned for recording inappropriate revenue recognition resulting in overstated financial reports so that the public accounting firm that conducted the audit was also given a sanction for In addition, there was financial manipulation carried out by PT Waskita Karya in 2009. They committed fraud in the 2004-2007 financial reports where there was an excess recorded net profit of 400 billion rupiah. (Puspitaningrum et al., 2019).

Therefore it is important to improve audit quality in orders to avoid possible errors in submitting opinions. Audit quality itself is a process that auditing standards that have been used in accordance with audit rules and the public accounting office follows audit quality control procedures that help meet standards consistently (Jusuf, 2017). Besides that, we also need to know what things can affect audit quality.

In the audit quality literature (Sandy et al., 2021) The main factors that have a dominant influence on audit quality are audit fees, auditor experience and the application of auditor ethics. Audit fees are considered to show the auditor's expertise, the auditor's experience shows his expertise in accounting and audit activities, and professional ethics can avoid deviant behavior. Even though the literature results only state 3 influencing factors among various other factors, in fact many recent studies have stated various factors that have been proven to influence audit quality. one factor is the gender diversity of audit committees and commissioner.

Gender diversity refers to the presence of equal or nearly equal numbers of men and women on the board of auditors of a company or audit institution. Gender diversity refers to the presence of one female member on commissioners or audit committee (Lai et al., 2017). Most research related to the influence of gender diversity on audit quality focuses on gender diversity on audit committees. According to research by Maulana (2019), he stated that there are different behaviors and natures between men and women, both in terms of advantages and disadvantages.

In line with gender theory where gender theory is derived from social ideas and theories. According to equilibrium theory, it emphasizes the concept of partnership and harmony in the relationship between women and men where Ruegge and King (1992) asserted that, in the context of decision-making and information handling within auditing client companies, women typically exhibit a greater degree of moral deliberation compared to men

Gender diversity holds a significant position within a company since commissioners that includes female members is more effective in scrutinizing and supervising management decisions related to sustainability matters, encompassing economic, environmental, and social aspects. This results in improved sustainability reporting, as female contribute distinct viewpoints and diverse perspectives (Mohammad et al., 2018).

Although various theories and research explain the impact of gender in various organizations, in fact research results regarding the influence of gender diversity in audit committees and commissioners on audit quality are still inconsistent. The results of research (Garcia-blandon et al, 2019; Maulana, 2019) state that there is a positive influence between gender and audit quality, while research conducted (Yulianis et al., 2022; Anizar et al., 2023) found that there is no influence between gender and audit quality. This is an encouragement for the researcher to carry out research again and add innovation by looking at gender diversity through commissioners and audit committees at the same time.

Another variable that is assumed to affect audit quality is audit fees. Based on the Regulation of Institut Akuntan Publik Indonesia Number 2 of 2016, where as

the compensation for services states that an audit fee that is too low can cause threats in the form of personal interests which can lead to auditors non-compliance with the code of ethics of the public accounting profession (Sibuea & Arfianti, 2021).

Even though there are real regulations regarding the rules for granting audit fees to avoid low fees, it is still a question mark as to whether this really affects the quality of a person's audit. In fact, there are inconsistencies in the results of research where several studies state that the greater the audit fee paid, the better the audit quality (Purnomo & Aulia, 2019; Permatasari & Astuti 2018; Lailatul & Yanthi, 2021; Darmawan & Ardini, 2021), This is different from several other studies which state that there is no influence between audit fees and audit quality (Biri, 2019; Yustari et al., 2021; Novrilia et al., 2019) and other research (Phamet al., 2017) which states that audit fees have a negative effect on audit quality.

In this study, researchers made property and real estate companies the object of research where the sector that experienced the deepest decline in 2020 was the property and real estate sector by -36.09% (Agung & Susilawati, 2021). In a situation of economic decline, management may try to maintain investor expectations by creating the impression that the company can overcome economic challenges. Manipulations can be made to show that the company seems to have good performance so that investors will react by buying the company's shares which will increase the value of the Company (Duffin, 2022). Discretionary accruals can be used to "smooth" earnings and make them appear more stable.

Because audit quality is important for a company, it is necessary to pay attention to other factors that influence audit quality to avoid low audit quality or audit errors. In this study, researcher making the factors considered to influence audit quality are Gender diversity of audit committee and commissioner and audit fee in the property and real estate sector. Based on all that has been described above, this is what has motivated the author to raise the title of the research.

1.2 Formulation of The Problem

1. How diversity in gender of audit committees and commissioners affect audit quality?
2. How the size of the audit fee affect audit quality?

1.3 Research Purposes

1. To analyze more deeply about the factors that influence audit quality, especially audit fees and gender diversity
2. To analyze tangible evidence of how the structure of audit fees and gender diversity of commissioner and audit committee effect the quality of the audit work

1.4 Benefit Of Research

1.4.1 Theoretical Benefits

This research can provide property and real estate companies with practical insight into how gender diversity on boards of commissioners and audit committees, as well as audit fees, can affect audit quality. Companies can take concrete steps to improve their audit processes. In addition, the results of this research can be a basis for companies to develop better gender diversity policies at the board of commissioners and audit committee levels,

create a more inclusive work environment and increase the effectiveness of internal supervision.

1.4.2 Practical Benefits

This research can contribute to academic literature by providing a deeper understanding of the relationship between gender diversity, audit fees, and audit quality. This can help fill knowledge gaps in this area. In addition, by taking an empirical approach, this research can help validate or strengthen existing related theories, or even provide new understanding of the mechanisms underlying the relationship between the factors studied.

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