

# The Influence of Quality Audit on Management Accountability in Plantation Companies in Indonesia

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## ABSTRACT

Transparency and integrity in financial reporting within the agribusiness sector are essential, particularly in the recognition of biological assets in accordance with PSAK 69. This study aims to analyze the influence of audit quality on management accountability in plantation companies in Indonesia. This study uses an explanatory quantitative approach with a sample of 35 public plantation companies and state-owned enterprises during the 2020–2024 period. Secondary data is obtained from audited financial statements, annual reports, and sustainability reports. The analysis was performed using multiple linear regression. The results of the study show that audit quality has a positive and significant effect on management accountability, which is reflected in increased transparency in reporting biological assets, crop yields, and compliance with corporate governance principles. In addition, company size and profitability strengthen accountability, while leverage has a negative influence. This research confirms that high-quality audits play an important role in strengthening the governance and sustainability of the plantation sector in Indonesia.

**Keywords:** Audit Quality, Biological Assets, Management Accountability, Plantation Companies, PSAK 69.

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## INTRODUCTION

In the era of globalization and economic uncertainty, plantation companies face increasing pressure to ensure transparency and accountability in managing biological assets, production outputs, and financial reporting. Management accountability is essential for maintaining the trust of investors, creditors, regulators, and other stakeholders, and audit quality serves as a key instrument in supporting this responsibility (Porter, 2009; Surya et al., 2021). Beyond assessing compliance with accounting standards, high-quality audits strengthen internal controls, reinforce management integrity, and enhance the reliability of financial information. From an agency theory perspective, management acts as an agent accountable to shareholders as principals, and conflicts may arise when managerial interests diverge from those of owners (Wardoyo et al., 2021). In this context, quality audits function as an external monitoring mechanism that helps limit opportunistic behavior and strengthen accountability.

Audit quality also strengthens the corporate governance structure. Variables such as board size, independent commissioners, and institutional ownership on audit quality were found to have a significant effect (Ahmad, 2016; Khudhair et al., 2019). In addition, audit quality can be considered as a guarantee of the reliability of financial information. For example, a study by Setyawan and Ghozali (2024) found that elements of audit quality, such as auditor industry specialization and audit costs, have a negative relationship with profit management and a positive relationship with company value.

Thus, in the context of publicly traded plantation companies, audit quality is not only a technical task for the auditor, but also a strategic instrument for management to

**JIAKES**

demonstrate accountability and for shareholders to obtain assurance that financial statements reflect actual economic conditions. However, it is also important to realize that the quality of audits is not only determined by external auditors. The internal audit function, audit committee, and internal control mechanism also play an important role. The literature shows that the quality of internal audits and internal oversight mechanisms strengthens organizational accountability. For example, research by Setyahuni et al. (2022) shows a significant relationship between the quality of internal audits and the quality of financial reporting.

Management accountability in plantation companies includes responsibilities to shareholders, the government, and the community as key stakeholders. When audits are of high quality, management will be encouraged to maintain the integrity of financial statements, ensure the reliability of production data and biological asset management, reduce irregularities, and create a positive signal that plantation companies have transparent and sustainable governance. Research by Saraswati and Puteri (2023) shows that independent commissioners and the frequency of audit committee meetings contribute to better earnings quality.

From a practical point of view in Indonesia, audit quality also affects the integrity of the financial statements of plantation companies listed on the Indonesia Stock Exchange (IDX), especially in terms of recognition of biological assets and transparency of production results. The importance of audit quality as an instrument to strengthen accountability is also supported by the finding that audit quality can increase stakeholder trust. Fakhri and Fitriany (2024) said that implementing quality auditing practices helps improve the reliability of financial statements, minimize manipulation, and strengthen business reputation. A study by Marchia and Dewi (2025) on Indonesia's transportation and logistics sector found that the audit quality variable did not have a significant influence on profit management, while the accounting mastery variable in the audit committee was shown to have a significant effect.

In plantation companies, quality audits support risk management, improve internal control reliability, and enhance the credibility of financial and operational reporting, particularly in managing biological assets. As agribusiness firms are required to maintain high transparency to sustain stakeholder trust, audit quality serves as an important bridge between management and stakeholders while limiting opportunistic behavior. However, its implementation still faces challenges, including limited audit resources, a lack of auditors with agribusiness expertise, and the complexity of biological asset valuation. Moreover, empirical studies that specifically examine the role of audit quality in strengthening management accountability in plantation companies remain limited, indicating a clear research gap that this study seeks to address. This study aims to examine the effect of audit quality on management accountability in plantation companies in Indonesia.

## **LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT**

### **Accounting and Audit Framework in Plantation Companies**

Plantation companies manage biological assets, so their accounting differs from that of ordinary fixed assets. IAS 41 (Agriculture) regulates the recognition and measurement of biological assets at fair value less costs to sell, with changes recognized in current profit or loss. In Indonesia, these principles are adopted in PSAK 69 (amended edition), which emphasizes fair value disclosures and valuation assumptions. Because valuations depend on commodity prices, productivity, and plant lifespan, auditing biological assets requires specialized expertise and strong audit evidence (Lefter & Roman, 2007).

Cost accounting techniques for plantations differ due to the chain of agronomic activities (garden maintenance, harvesting, early processing), seasonal costs, and by-products. Methods such as Activity-Based Costing (ABC) and Material Flow/Environmental Cost Accounting have been proposed to clarify the allocation of overhead costs, calculate the cost per ton of Fresh Fruit Bunches (FFB), and assess losses/gains in the palm oil production process. The application of this method assists

management in setting a more accurate cost of production and provides a more valid basis for substance testing (audit) of efficiency or margin claims. The application study of ABC and material-flow cost accounting in oil palm plantations shows the potential to reduce waste and improve the accuracy of production unit costs (Zheng & Abu, 2019).

The audit quality literature emphasizes factors such as the public accounting firm (*Kantor Akuntan Publik/KAP*) reputation, independence, auditor competence (including industry specialization), length of audit relationship (audit tenure), and allocation of audit resources. In the context of plantations, the auditor's competencies should include an understanding of PSAK 69/IAS 41, biological asset valuation methods, and agricultural production cycles. Empirical research in Indonesia shows the relevant determinants of audit quality (KAP size, tenure, independence) and the relationship between audit quality and reduced profit manipulation practices and improved disclosure quality (Amin, 2016). Therefore, the measurement of audit quality in plantation companies needs to assess the auditor's ability to assess biological and agronomic assumptions, not just traditional financial figures.

### The Effect of Audit Quality on Accountability

Audit quality refers to the auditor's ability to detect and report material misstatements in financial reports (Purba & Umar, 2021; Nurdiana & Usnan, 2025). The likelihood of identifying and disclosing errors in a client's accounting system (Hakim et al., 2023). The literature groups the determinants of audit quality into three main categories: auditor-related factors such as independence, expertise, and audit tenure, client-related factors, including company size, complexity, and ownership structure, and external factors such as regulatory systems and audit standards (Cahan & Sun, 2015; Fawziah et al., 2025; Tabsyir et al., 2025; Raihan & Setiyawati, 2025). Anggoro and Hidajat (2024) and Syalwa et al. (2024) show that independence and industry specialization are positively associated with stronger audit outcomes, while professionalism and accountability further reinforce audit effectiveness across contexts. In internal audit environments, competence, integrity, independence, accountability, professionalism, and management support are also key elements shaping audit performance (Wu et al., 2017; Indah, 2022; Rajafi et al., 2024).

In relation to management accountability, high audit quality functions as an important control mechanism that strengthens transparency and reliability in financial reporting. Strong internal audit quality has been shown to significantly influence financial accountability, indicating that effective oversight improves the credibility of organizational reporting and performance evaluation (Zeyn, 2018). Accountability itself plays a crucial role in supervising organizational activities, assisting leaders in assessing efficiency, and identifying potential irregularities or corruption risks (Alkatiri et al., 2023). Furthermore, the presence of reliable financial reports, supported by high-quality audit processes, enhances transparency and supports responsible financial management practices (Natawibawa et al., 2019). Collectively, these studies suggest that improved audit quality contributes directly to strengthening management accountability by ensuring accurate disclosures, reinforcing internal control systems, and promoting greater trust in organizational governance.

H1: Audit quality has a significant effect on management accountability.

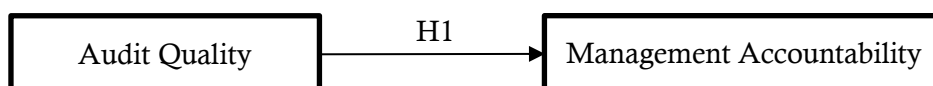


Figure 1. Conceptual Framework

According to Figure 1, this hypothesis proposes that audit quality functions as a key determinant of management accountability within the research framework. Audit quality

is positioned as the independent variable, reflecting the auditor's ability to detect material misstatements, maintain independence, and ensure compliance with reporting standards. Management accountability, as the dependent variable, is reflected in the transparency, reliability, and completeness of financial and operational disclosures. Conceptually, higher audit quality strengthens external oversight and reduces information asymmetry, encouraging management to present more accurate and responsible reports. Thus, the framework assumes a direct and significant relationship in which improved audit quality leads to stronger management accountability.

## RESEARCH METHODS

In line with Sari et al. (2022), this study applies an explanatory quantitative approach to examine the causal relationship between audit quality and management accountability in plantation companies. It adopts a causal associative design to assess how audit quality functions as an instrument in strengthening management accountability within agribusiness-based firms. The research focuses on plantation companies listed on the Indonesia Stock Exchange (IDX) and state-owned plantation enterprises (PT Perkebunan Nusantara/PTPN) during the 2020–2024 period. This sector was selected due to its distinctive financial reporting characteristics, particularly the recognition of biological assets and crop-based income.

The study population includes oil palm, rubber, tea, and cocoa plantation companies listed on the IDX, as well as state-owned enterprises in the plantation sector. Samples were determined using purposive sampling with specific criteria: companies must publish complete annual reports and audited financial statements for 2020–2024, be audited by a public accounting firm registered with the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*), present biological asset reports in accordance with PSAK 69 or IAS 41, and disclose sustainability or corporate social responsibility reports containing production and environmental governance information. Based on these criteria, the sample is estimated to include 30–40 plantation companies, consisting of public firms as well as state-owned enterprises (PTPN I–XIV), depending on data availability. The study relies on secondary data sourced from audited financial statements, annual and sustainability reports, official company websites, IDX statistics, and public data from OJK, the Ministry of SOEs, and the Directorate General of Plantations to ensure objective and consistent analysis across periods.

The operational variables include an independent variable, a dependent variable, and control variables. Audit quality ( $X_1$ ) is measured using audit firm size (Big Four vs non-Big Four), audit tenure, audit fee disclosure, audit report lag, and auditor specialization in the agribusiness sector. Management accountability ( $Y$ ) is measured through biological asset disclosure based on PSAK 69, compliance with Good Corporate Governance (GCG) principles, transparency in operational and production reporting, and environmental and sustainability disclosure. Control variables ( $Z$ ) include company size measured by total assets, leverage measured by the ratio of total debt to total assets, and profitability measured by Return on Assets (ROA).

Data were collected using a documentation method by retrieving financial statements, audit reports, and sustainability reports from the official IDX website, company websites, and the Ministry of SOEs portal, then coded and processed using SPSS version 25 for statistical analysis. The analysis began with descriptive statistics to summarize variable characteristics, followed by classical assumption tests, including normality, multicollinearity, heteroscedasticity, and autocorrelation. Multiple linear regression was employed to examine the effect of audit quality on management accountability, with hypothesis testing conducted using the t-test for partial effects, the F-test for simultaneous effects, and the coefficient of determination ( $R^2$ ) to assess the model's explanatory power. The measurement instruments, including PSAK 69 and GCG disclosure indices, were validated using the Content Validity Index (CVI) through expert evaluation in the agribusiness accounting field. Here is the empirical model:

$$Y = \alpha + \beta_1 X_1 + \beta_2 Z_1 + \beta_3 Z_2 + \beta_4 Z_3 + \varepsilon$$

Information:

- Y = Management Accountability
- X<sub>1</sub> = Audit Quality
- Z<sub>1</sub>, Z<sub>2</sub>, Z<sub>3</sub> = Control variables (Company Size, Leverage, Profitability)
- α = Constant
- β<sub>1</sub>–β<sub>4</sub> = Regression coefficient
- ε = Error term

## RESULTS

This study uses a sample of 35 plantation companies (public and state-owned) in Indonesia during the 2020–2024 period, with a total of 175 annual observations. Data is obtained from annual reports, independent audit reports, and sustainability reports published by companies. The research variables include audit quality (X<sub>1</sub>), management accountability (Y), and control variables (company size, leverage, and profitability).

**Table 1.** Descriptive Statistics of Research Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality (X <sub>1</sub> )	175	0.00	1.00	0.71	0.45
Management Accountability (Y)	175	52.00	96.00	78.43	9.28
Company Size	175	26.12	33.67	29.54	1.87
Leverage	175	0.14	0.83	0.49	0.18
Profitability	175	-0.03	0.22	0.08	0.06

According to Table 1, the average audit quality score of 0.71 indicates that the majority of plantation companies have used the services of Big Four KAP or highly reputable auditors specializing in agribusiness. The average value of management accountability of 78.43 indicates a high level of transparency in the reporting of biological assets, crop yields, and compliance with PSAK 69. Variations in leverage and profitability show that there are differences in financial conditions between state-owned and private companies.

**Table 2.** Classical Assumption Test

Test	Statistics	Value
Normality test	Kolmogorov Smirnov (Asymp. Sig)	0.092
Autocorrelation Test	Sig.	1.94

Table 2 presents the results of the classical assumption tests conducted prior to regression analysis. The normality test using the Kolmogorov–Smirnov method produced an Asymp. Sig value of 0.092, which is greater than 0.05, indicating that the data are normally distributed. The autocorrelation test using the Durbin–Watson statistic showed a value of 1.94, suggesting that there is no autocorrelation problem in the regression model. Furthermore, the multicollinearity test results indicate that all variables have VIF values below 10 and tolerance values above 0.1, confirming the absence of multicollinearity among the independent variables. The heteroscedasticity test using the Glejser method also shows significance values greater than 0.05, indicating that heteroscedasticity is not present. These results confirm that the regression model satisfies the classical assumption requirements and meets the BLUE (Best Linear Unbiased Estimator) criteria, meaning the data are appropriate and reliable for further regression analysis (Marwan et al., 2023).

Based on Table 3, there is the result of the regression model  $Y = 34.527 + 11.943X_1 + 0.382Z_1 - 3.918Z_2 + 2.671Z_3$ . The multiple linear regression results in Table 2 indicate that all variables have a significant effect on management accountability. The t-test results show that the audit quality variable has the strongest influence ( $t = 5.821$ ), highlighting the crucial role of external auditors in ensuring transparency and management compliance with PSAK 69, GCG principles, and sustainability reporting. The audit quality variable (X<sub>1</sub>) has a positive coefficient of 11.943 and is statistically significant (p

= 0.000), indicating that higher audit quality leads to higher levels of management accountability in managing biological assets and reporting production outputs. Companies audited by Big Four firms or specialized auditors also tend to provide more comprehensive disclosures related to biological assets and harvest volumes compared to those audited by smaller local firms.

**Table 3.** Multiple Linear Regression Test

Variable	Coefficient (B)	t-statistics	Sig.	Information
(Constant)	34.527	3.247	0.001	Significant
Audit Quality ( $X_1$ )	11.943	5.821	0.000	Significant
Company Size ( $Z_1$ )	0.382	2.197	0.029	Significant
Leverage ( $Z_2$ )	-3.918	-2.842	0.005	Significant
Profitability ( $Z_3$ )	2.671	2.311	0.023	Significant

In addition to the main independent variable, the control variables also show significant effects on management accountability. Company size ( $Z_1$ ) has a positive and significant coefficient ( $B = 0.382$ ;  $p = 0.029$ ), suggesting that larger companies tend to have better accountability practices due to greater public scrutiny and more structured internal controls. Leverage ( $Z_2$ ) has a negative and significant coefficient ( $B = -3.918$ ;  $p = 0.005$ ), indicating that higher debt levels may reduce management accountability, possibly due to financial pressure and increased risk exposure. Meanwhile, profitability ( $Z_3$ ) shows a positive and significant effect ( $B = 2.671$ ;  $p = 0.023$ ), implying that more profitable companies are more capable of maintaining transparent reporting and responsible asset management. These findings confirm that both the main independent variable and the control variables jointly contribute to explaining variations in management accountability.

**Table 4.** R Square and F Test

Test	Value
R-Square	0.491
F-Statistics	32.764
Sig (F)	0.000

According to Table 4, the model is worth using because the Sig. F value = 0.000 < 0.05. The value of  $R^2 = 0.491$  means that 49.1% of the variation in management accountability can be explained by audit quality and control variables, while the remaining 50.9% is explained by other factors such as internal governance policies, farm operational efficiency, and organizational culture.

## DISCUSSION

The findings show that audit quality has a positive and significant effect on management accountability in plantation companies in Indonesia. Higher auditor competence and strong reputations encourage management to maintain the integrity of financial and operational reporting, particularly in managing and valuing biological assets. This is consistent with Agency Theory, which views auditors as an external monitoring mechanism that reduces information asymmetry between management and owners (Payne & Petrenko, 2019). In the plantation sector, where relationships between landowners, managers, and shareholders are complex, high-quality audits strengthen transparency and public trust. These results also support Wardani (2024), who emphasizes the importance of audit quality in ensuring compliance with PSAK 69 on biological assets, especially in fair value assessments of crops and yields. Auditors who understand agribusiness characteristics are better able to evaluate biological asset values objectively, leading to more reliable and accountable financial reporting.

The KAP size variable has been shown to have a significant effect on management accountability. Companies that use the services of Big Four KAP or auditors specializing in the agribusiness sector, such as Deloitte, Ernst & Young, and PwC, show higher levels

of openness and compliance with reporting standards. This shows that the reputation of auditors affects the public's perception of the credibility of financial and operational reporting. This study reinforces the findings of Fadilah (2025), which mentions that highly reputable auditors have better resources and expertise to detect irregularities in financial statements. In the plantation industry, this is especially important given the high risks associated with the manipulation of biological asset values and production costs. In addition, the research by Putri (2025) also supports that companies with highly reputable auditors have a better corporate value and investor confidence level, because their financial statements are considered more reliable and in accordance with real economic conditions.

The analysis indicates that company size has a positive influence on management accountability. Large plantation firms such as Astra Agro Lestari, London Sumatra, and PTPN III Holding operate with complex structures, wide operational coverage, and strong public scrutiny, which encourages stricter audit implementation and stronger corporate governance practices. This supports Amin (2016), who found that larger companies tend to adopt higher-quality audits due to regulatory and market pressures, supported by the presence of audit committees and internal oversight mechanisms that strengthen financial and sustainability reporting.

Leverage, on the other hand, shows a negative effect on management accountability, suggesting that higher debt levels may reduce transparency due to financial pressure and the potential tendency to manage performance reporting. This aligns with Savitri (2016), who notes that highly leveraged firms may delay loss recognition or obscure weaknesses to maintain creditor confidence, particularly in plantation industries affected by commodity price fluctuations. Meanwhile, profitability has a positive effect on accountability, as firms with strong financial performance are more motivated to maintain their reputation and investor trust through broader disclosure. Profitable companies tend to increase transparency in financial, operational, and sustainability reporting, reinforcing public confidence in management performance (Festus et al., 2020; Kurniawati et al., 2025).

The findings of the study also indicate that companies that are more compliant with PSAK 69 (Biological Assets) and disclose environmental audit information have a higher level of accountability. This shows that accountability in plantation companies is not only limited to financial aspects, but also includes social and environmental aspects. Study by Ritonga (2024) and Silvera (2024) emphasized that the implementation of internal audit and environmental audit can strengthen corporate governance by reducing the potential for reporting errors and increasing management's ethical awareness of public responsibility. Companies such as PTPN IV and Astra Agro Lestari have implemented sustainability audits to ensure that financial and sustainability statements are aligned with sustainable agricultural practices and principles of good plantation governance.

## **CONCLUSION**

This study proves that audit quality has a positive and significant effect on the accountability of plantation company management in Indonesia. Companies that are audited by highly reputable auditors, have low audit report lag, and compliance with PSAK 69 demonstrate a stronger level of transparency and accountability. In addition, the variables of company size and profitability help strengthen accountability, while leverage actually weakens it. These results confirm the importance of implementing quality audits and GCG to maintain stakeholder trust and ensure the sustainability of biological asset management in the plantation sector.

This study has several limitations. It relies on secondary data from financial and sustainability reports, which may not fully reflect internal governance processes or the actual implementation of accountability. The sample is limited to plantation companies listed on the IDX and state-owned enterprises during 2020–2024, which may restrict generalization to other sectors. In addition, audit quality is measured using proxy indicators that may not entirely capture the substance of audit effectiveness. Future

research is recommended to use mixed methods, expand the sample across sectors or countries, and include additional variables such as corporate governance, internal audit effectiveness, ownership structure, and regulatory factors to obtain a more comprehensive understanding of management accountability.

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