



Audit Committee and Financial Reporting Quality: A Literature Review

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ARTICLE INFO	ABSTRACT
Accepted: Completed by the IJEBA team. Revised: Completed by the IJEBA team. Approved: Completed by the IJEBA team. Keywords: Audit committee, financial reporting quality, corporate governance.	The quality of financial reports plays a significant role in ensuring that the information received by stakeholders accurately reflects the company's condition; Consequently, governance mechanisms such as audit committees are central to maintaining transparency and reporting reliability. This study aims to understand how audit committee characteristics contribute to enhancing financial reporting quality by synthesizing agency theory, signaling theory, and empirical findings from previous research. A systematic literature review was employed to examine the roles of audit committees, audit quality, corporate governance, reporting relevance, and the validity of financial reports. The analysis reveals that audit committee competence—particularly in accounting, finance, and industry knowledge—plays a major role in strengthening oversight functions, although variations in industry contexts and reporting quality proxies lead to inconsistent results. These findings underscore that audit committee effectiveness cannot be generalized universally; Rather, it is influenced by the quality of the committee's attributes, the company's internal dynamics, and the specific methods used to measure reporting quality.

INTRODUCTION

Financial statements serve as the primary instrument for conveying information regarding a company's financial status, operational performance, and economic prospects. They enable stakeholders—ranging from investors, creditors, and regulators to the general public—to assess the company's ability to manage its resources and fulfill its economic responsibilities. Furthermore, financial statements must present information covering assets, liabilities, performance, and changes in financial position through a presentation that is accountable, unbiased, and a fair representation of economic conditions (Effendi, 2024). The quality of financial statements is a crucial aspect, as it determines the credibility of the published information; this quality is reflected in characteristics such as relevance, reliability, timeliness, faithful representation, and comparability.

However, achieving high-quality financial statements is not without challenges. Information asymmetry between management and external parties creates opportunities for opportunistic behavior by management, including practices such as earnings management or the concealment of material information. Companies also operate in dynamic business environments, where pressures to maintain a reputation or attract investor interest often influence the reporting process. Moreover, the effectiveness of internal controls is not always sufficient to ensure the accurate recording and reporting of every transaction. These factors demonstrate that the quality of financial reporting depends not only on accounting standards but also on the effectiveness of corporate governance mechanisms (Indriyani et al., 2023).

In the context of corporate governance, the audit committee is a focal point due to its strategic role in overseeing the quality of financial reporting. Typically established by the board of commissioners as an independent body, the committee is tasked with assessing the effectiveness of internal control systems, reviewing internal and external audit processes, and ensuring company compliance with applicable regulations and accounting standards (Sunatar et al., 2025). The presence of an audit committee is believed to strengthen the company's oversight structure, thereby curbing information manipulation and enhancing transparency. Through its oversight function, the audit committee is expected to ensure that financial statements are presented without misleading manipulation and reflect the actual conditions (S. R. Dewi & Eriandani, 2022).

As research on corporate governance evolves, various studies have highlighted the influence of audit committee characteristics on financial reporting quality. Audit committee independence is considered a key factor, as independent members are better able to make objective decisions free from management pressure (Safitri & Rani, 2022). The expertise of audit committee members—particularly in accounting and finance—is another crucial factor, enabling the committee to grasp transaction complexities and detect signs of irregularities.

Although audit committees are often perceived as playing a positive role in enhancing financial reporting quality, research findings are not entirely consistent. A number of empirical studies indicate that the relationship between audit committee characteristics and reporting quality is sometimes weak or even statistically insignificant. These divergent findings may stem from variations in research contexts, such as differences in national regulations, corporate adherence to governance principles, company size, operational complexity, and the specific methods used to measure financial reporting quality.

Cases of financial statement manipulation not only harm investors and creditors but also undermine market confidence in corporate oversight mechanisms. Increasingly stringent regulations across various countries demonstrate that strengthening the audit committee function is no longer optional; Rather, it has become essential to ensure market stability and protect stakeholders. A deeper understanding of audit committee effectiveness can help in designing more robust governance policies, improving internal oversight structures, and enhancing the quality and credibility of financial statements.

LITERATURE REVIEW

Teori Keagenan (Agency Theory)

Agency theory explains the contractual relationship between the principal—the company's owner—and the agent, who is responsible for managing the company's operational activities (Wardoyo et al., 2022). However, this delegation of authority does not always proceed in perfect alignment, as agents possess personal preferences and interests that may differ from those of the owners. Such discrepancies arise from information asymmetry, a situation in which management possesses more knowledge regarding the company's activities than the owners do.

This information asymmetry creates opportunities for agents to engage in opportunistic behavior, such as earnings manipulation, the withholding of information, or the preparation of reports that favor their own position. It is within this context that oversight mechanisms become crucial. Audit committees are often regarded as robust oversight tools; they operate under the coordination of the board of commissioners and possess the authority to evaluate the entire financial reporting process, review the company's compliance with accounting standards, and monitor both internal and external audit activities (Wardoyo et al., 2022). Through continuous oversight, the presence of an audit committee is expected to curb opportunistic managerial actions and, ultimately, enhance the quality of the financial information presented by the company.

Teori Sinyal (Signaling Theory)

From the perspective of signaling theory, companies can convey specific information or signals to stakeholders through their financial reporting practices. High-quality financial reports are viewed as positive signals regarding a company's health, robust governance, and management's ability to effectively utilize its assets and capacity. Such signals are particularly important for investors and creditors who rely on financial information to make economic decisions (Darniaty et al., 2023).

The audit committee plays a crucial role in reinforcing the credibility of these signals. Through rigorous oversight of financial report preparation, the assessment of accounting policies, and coordination with external auditors, the audit committee ensures that the information disclosed by the company is unbiased, relevant, and accurate. When the audit committee operates effectively, the market perceives the company as having sound governance and trustworthy reporting processes. Conversely, a weak audit committee function can diminish signal quality and undermine market confidence.

Quality of Financial Statements

The quality of financial statements is determined by the extent to which they fairly, relevantly, and comparably reflect economic conditions while remaining free from material misstatement. Through Statement of Financial Accounting Concepts No. 8, the FASB asserts that financial statements must provide information regarding a company's resources, obligations, and changes in

financial position that can be objectively substantiated. The accuracy and reliability of financial statements reflect a company's financial status and performance, adhering to accounting standards and providing data that serves as a basis for decision-making (Permatalia & Haryono, 2020). Higher financial statement quality correlates with a lower likelihood of material misstatement. This quality is also influenced by corporate governance, management integrity, audit committee effectiveness, and the quality of external audits. In empirical research, report quality is often measured using indicators such as the level of earnings management, reporting timeliness, auditor opinions, and the degree of accounting conservatism.

Audit Committee

The audit committee is an integral part of corporate governance, established by the board of commissioners to assist in carrying out oversight functions. According to Tamara & Kartika (2021), the audit committee is responsible for reviewing financial reporting processes, evaluating audit results from internal and external auditors, and providing recommendations for improvements to internal control systems. The audit committee also oversees the company's compliance with regulations and ensures that accounting practices align with applicable standards.

Audit committee characteristics are a frequently studied aspect in research. Accounting or financial expertise enables committee members to understand technical issues within financial statements, thereby enhancing their ability to detect errors or irregularities. Committee member independence is crucial to preventing conflicts of interest that could compromise the quality of oversight.

Internal Audit and Coordination with the Audit Committee

Internal audit serves as an oversight mechanism positioned closest to a company's operational activities. This function ensures that everything from business processes and transaction recording to accounting policies adheres to established standards, while also identifying control weaknesses before they impact financial statements. Within the corporate governance framework, internal audit is often regarded as the "first line of defense" against reporting risks; its effectiveness is significantly enhanced when it operates in alignment with the audit committee.

A key factor determining the synergy between internal audit and the audit committee is the quality of communication and reporting lines. Ideally, internal auditors report directly to the audit committee rather than to management, thereby preventing the distortion of audit findings or interference. Open communication enables the audit committee to conduct more objective evaluations of reporting risks, the quality of internal controls, and the financial statement preparation process (Alqatamin & Alqatamin, 2024). Global research from 2023–2024 indicates that a healthy, collaborative relationship between the audit committee and internal audit improves a company's ability to detect fraud, reduce misstatements, and enhance the quality of financial information.

External Auditors, Independence, and Interaction with the Audit Committee

External auditors are unaffiliated entities that provide an objective view regarding the reliability of financial statement presentation. The presence of external auditors is a cornerstone of the governance structure, as they assure stakeholders that financial statements are presented transparently and in accordance with accounting standards. However, the effectiveness of external audits is heavily influenced by the working relationship with the audit committee, particularly regarding independence, audit scope, and the quality of communication.

Audit committees have the authority to assess the competence of external auditors, review audit plans, evaluate audit findings, and even recommend replacing the auditor if their independence is in doubt. External auditors require extensive access to information, while audit committees rely on the auditor's professional perspective to evaluate reporting quality (Pratiwi, 2023). Active audit committees composed of competent members tend to encourage external auditors to increase the intensity of their examinations—a trend reflected in audit fee adjustments that align with the complexity of the company's risks.

External auditors are more willing to report sensitive findings when an independent audit committee holds clear authority within the governance structure. This strengthens management accountability and limits opportunities for financial statement manipulation. Research on the impact of audit quality and audit committees on reporting quality (Dewi & Eriandani, 2022) confirms that external audit quality contributes to information reliability and helps companies mitigate the risk of potential financial statement misstatements.

The Relationship Between the Audit Committee and Financial Statement Quality

The relationship between the audit committee and financial reporting quality can be explained by the audit committee's role as an oversight mechanism that helps reduce information asymmetry between management and stakeholders. Existing literature often characterizes the audit committee as a key player capable of enhancing the quality of the reporting process through three primary aspects: oversight of management, coordination with internal and external auditors, and assessment of internal control effectiveness (Amalia, 2022). These three aspects form the foundation that enables the audit committee to mitigate the risk of misstatements, whether arising from error or intentional manipulation.

The competence of audit committee members plays a strategic role that directly influences the effectiveness of this oversight mechanism. Members possessing accounting and financial expertise are better equipped to understand the implications of accounting policies, evaluate the reasonableness of management's assumptions, and identify patterns indicative of reporting manipulation. Such technical understanding also facilitates critical dialogue between the audit committee and external auditors regarding the scope and quality of the audit. This type of coordination often results in a more

comprehensive audit, thereby increasing the level of assurance that financial statements are free from material misstatement.

In addition to competence, audit committee independence is a crucial element in maintaining reporting quality. Independence enables the committee to adopt an objective stance regarding management decisions. When members lack financial or personal affiliations with management, they are better able to resist pressures that could compromise reporting integrity (Safitri & Rani, 2022). The audit committee's involvement in reviewing significant transactions, sensitive accounting policies, and risk mitigation measures further reinforces this function.

Previous Research

Research conducted by Dewi and Eriandani (2022) examined the influence of various audit committee characteristics—ranging from financial and accounting expertise, experience, gender diversity, and committee size to meeting intensity—on audit quality, as represented by audit fees. The findings revealed that the accounting skills, financial insight, and experience of audit committee members had a significant positive impact on audit quality. These results indicate that the technical competence of audit committee members enhances the intensity and quality of the external auditor's examination process. Meanwhile, audit committee gender composition and meeting frequency did not show a significant influence in several test models, suggesting that audit committee effectiveness is driven more by expertise capacity than by other structural characteristics.

Research by A. S. Dewi et al. (2022) examined the relationship between the audit committee, audit quality, and financial statement integrity in manufacturing companies. The study revealed that both the audit committee and audit quality positively influenced financial statement integrity, as represented by the level of conservatism. These findings confirm that an effectively functioning audit committee encourages management to exercise greater caution during the financial statement preparation process, thereby enhancing the reliability of the resulting information. Conversely, neither institutional ownership nor the presence of independent commissioners showed a significant influence on reporting integrity.

Another study by Inawati et al. (2021) presented different findings. This study found that audit committee competence actually had a negative effect on the relevance of financial statements in food and beverage sub-sector companies. These results imply a scenario where increased competence does not necessarily translate to improved information quality, possibly due to internal company dynamics affecting the audit committee's role. The study also found that managerial ownership did not have a significant influence, whereas the size of the board of commissioners positively influenced reporting quality.

Research by Pratiwi (2023) provides evidence more consistent with governance theory. The study found that audit committee size, independence levels, meeting frequency, accounting or financial expertise, and members' industry knowledge positively impact financial reporting quality. These findings demonstrate that a robust audit committee structure, supported by adequate competence, enhances the committee's ability to oversee the company's reporting process.

Effendi (2024) demonstrated that the audit committee, audit quality, and the quality of managerial reports did not significantly influence reporting quality in property sector companies during the 2021–2023 period. These findings suggest that audit committee effectiveness can be influenced by industry characteristics and internal company factors, meaning research results from one sector cannot be broadly generalized. The study also indicates that the complexity of the property industry and market dynamics may limit the audit committee's role in improving financial reporting quality.

Literature on audit committees generally positions this body as the primary overseer in ensuring that financial reports are presented transparently and reliably. Numerous studies show that audit committees comprising members with accounting or financial competence, or industry experience, tend to function more effectively. Members possessing such competence are able to grasp technical issues, provide appropriate guidance to auditors, and assess the effectiveness of the company's internal controls. Such findings generally reinforce the view that expertise is the most decisive factor in audit committee performance.

However, empirical research findings do not always reveal a consistent pattern. A primary reason for this is the variation in how researchers measure financial reporting quality. Some studies utilize audit fees as a proxy for the auditor's effort in examining reports, whereas others employ metrics such as conservatism indices, information relevance, or the extent of earnings management. Since each indicator captures a different facet of quality, the resulting findings often diverge. Consequently, conclusions regarding audit committee effectiveness cannot be generalized without considering the specific measurement context.

Beyond measurement issues, the industry sector also significantly influences research findings. In sectors characterized by complex operations—such as real estate—audit committees often fail to demonstrate a significant impact on reporting quality. This may stem from the intricate and long-term nature of the business, which renders the audit committee's role less visible compared to factors like market conditions or project-level internal controls. Conversely, in the manufacturing sector or industries with more stable reporting structures, the influence of audit committees appears more pronounced.

These inconsistent results demonstrate that audit committee effectiveness is determined not merely by the committee's existence or size, but primarily by the quality of its members' competence and how that expertise is applied during the oversight process. Indeed, some studies indicate that structural characteristics—such as meeting frequency or member gender—do not always exert an influence; this suggests that formal attributes are often less critical than technical proficiency and the committee's internal working dynamics.

Recent research trends also reveal several interesting directions. First, an increasing number of studies emphasize the importance of substantive competence rather than mere compliance with rules regarding the existence of audit committees. Second, research is shifting toward multi-proxy approaches—examining financial reporting quality through multiple indicators to provide a more comprehensive picture. Third, there is growing attention on contextual factors, such as governance culture, corporate ownership structures, and the

nature of interactions between audit committees and both internal and external auditors. Fourth, future research is likely to incorporate moderating or mediating variables to explain why audit committees prove highly effective in some settings yet yield weak effects in others.

Overall, these developments indicate that the relationship between audit committees and financial reporting quality is far more complex than simply the presence or absence of a committee. Effectiveness stems from a combination of competence, corporate context, the quality of internal controls, and the measurement methods employed in the research. A thorough understanding of these aspects is crucial for designing audit committees that are genuinely capable of enhancing the quality of financial reporting.

METHOD

This study employs a literature review as the primary method to examine, compare, and synthesize research findings regarding audit committees and financial reporting quality. This approach was selected for its ability to provide a comprehensive overview of conceptual developments, empirical findings, and key issues in corporate governance research without requiring primary data collection. The literature review focuses on gathering and integrating academic perspectives from credible scholarly sources to establish a robust theoretical foundation for in-depth discussion and analysis.

References were gathered from national and international scholarly databases—such as Sinta, Scopus, and Google Scholar—focusing on journal publications from the last five years (2020–2025). The study utilizes a minimum of 15 scholarly articles directly related to the roles of audit committees, audit quality, and financial reporting quality. Literature selection was based on substantive relevance, methodological rigor, and the empirical contributions of each study.

The literature focuses on works addressing audit committee characteristics—such as accounting and financial expertise, independence, and size—and their relationship with financial reporting quality, as measured by various proxies including audit fees, information relevance, and conservatism indices. Additional literature covers the role of audit quality, internal control dynamics, and sectoral contexts that may influence audit committee effectiveness in enhancing the quality of financial reports.

All collected literature was analyzed using a systematic, thematic approach. This process involved categorizing the content into key themes—such as the fundamental concepts of audit committees, dimensions of financial reporting quality, the impact of audit committee characteristics on reporting quality, comparisons of prior research findings, and emerging trends in corporate governance research. Through this literature review method, the study aims to provide a comprehensive and integrated understanding of the audit committee's contribution to enhancing financial reporting quality.

RESULTS AND DISCUSSION

A review of the literature indicates that audit committees hold a strategic position in enhancing financial reporting quality; however, their effectiveness varies across different corporate and industrial contexts. Generally, the literature suggests that robust audit committee characteristics—such as accounting or financial expertise, a high degree of independence, and member experience—are positively associated with improved financial reporting quality (Setiawan & Ridaryanto, 2022). This aligns with agency theory, which positions the audit committee as an oversight mechanism designed to mitigate information asymmetry and opportunistic management behavior. The technical expertise possessed by audit committee members enables them to detect reporting irregularities and critically evaluate management's accounting decisions, while independence allows the committee to operate objectively, free from internal corporate pressures (Sofura, 2024).

However, a comparison of empirical findings reveals that the link between audit committees and financial reporting quality is not always conclusive. Some studies yield results that support the theory; for instance, Dewi and Eriandani (2022) found that accounting and financial expertise, as well as member experience, enhance audit quality—using audit fees as a quality indicator. Research by Alma Sukma Dewi et al. (2022) also provides evidence that audit committees play a role in bolstering the integrity of financial statements, particularly by fostering greater accounting conservatism. These findings underscore that substantial competence is a primary driver of improved financial reporting quality, outweighing structural characteristics such as committee size or gender diversity.

On the other hand, there is research that does not support this view. A study by Inawati et al. (2021) found that audit committee competence actually has a negative impact on the relevance of financial statements. These results indicate that the presence of more competent audit committee members does not automatically enhance information quality, particularly when a company's internal dynamics, oversight structure, or industry conditions constrain the committee's ability to perform its oversight function optimally. Meanwhile, research by Effendi (2024) in the property sector confirmed that neither the audit committee nor audit quality significantly influenced financial reporting quality. This variation highlights the significant role of industry context; complex, project-intensive sectors like real estate often face internal control challenges, meaning oversight mechanisms do not always operate effectively.

A deeper analysis also reveals that the divergent findings across studies stem from the variety of proxies used to measure financial statement quality. Some studies employ value relevance, while others utilize conservatism, integrity, or audit fees as quality indicators. This variation makes it difficult to directly compare research results. Furthermore, internal governance culture, sectoral regulations, and the quality of internal controls influence how audit committees execute their roles. This aligns with signaling theory, which posits that high-quality financial statements serve as a positive signal to the market; however, such signals are only

effective if governance mechanisms support an objective and transparent information preparation process.

The analyzed literature indicates that, conceptually, audit committees hold significant potential to enhance financial reporting quality; however, their effectiveness is highly context-dependent. Companies characterized by a strong oversight culture, a transparent organizational structure, and robust internal control systems are more likely to derive tangible benefits from the presence of an audit committee. Conversely, in companies with weak governance or those operating in complex industries, the mere existence of an audit committee does not automatically exert a significant influence on reporting quality.

Overall, the findings of this study demonstrate that the effectiveness of audit committees in improving financial reporting quality is not determined solely by their formal existence, but rather by the quality of their attributes, the company's internal dynamics, and the specific methods used to measure reporting quality. Consequently, future research should account for variations in financial reporting quality indicators, differences across industry sectors, and the integration of the audit committee's role with other governance mechanisms to provide a more comprehensive understanding of the audit committee's impact on corporate reporting quality.

CONCLUSIONS

The literature review conducted in this study demonstrates that audit committees play a crucial role in maintaining the quality of information presented in financial statements. The presence of audit committee members who possess an understanding of accounting, finance, and the industry context serves as a fundamental basis for ensuring that the reporting process operates under adequate oversight. Such competence enables the audit committee to evaluate accounting policy choices, review auditor findings, and identify inappropriate reporting practices, thereby ensuring that financial statements more accurately reflect the company's economic reality.

However, an examination of various studies reveals that not all companies derive equal benefits from the existence of an audit committee. Differences in industry environments, the strength of internal controls, and variations in the metrics used to measure financial reporting quality contribute to inconsistent research findings. While there are contexts in which audit committees effectively drive improvements in reporting quality, there are also situations where their role appears to have no significant impact. These conditions indicate that the effectiveness of an audit committee depends on how the mechanism is implemented, rather than merely on the committee's presence within the corporate structure.

Overall, this study underscores the importance of strengthening the substantive capacity of audit committees while fostering a governance environment that promotes transparency. Robust oversight can only be achieved when audit committees possess relevant expertise, operate independently, and are supported by adequate internal control systems. These findings pave the way for future research to further examine variations in audit committee effectiveness across specific sectors and to explore the use of more consistent financial reporting quality indicators, thereby enabling a more comprehensive understanding of these relationships.

IMPLICATIONS AND LIMITATIONS

Implementing corporate governance mechanisms by strengthening the role of the audit committee has significant ethical implications for the transparency and integrity of financial reporting. As an oversight body, the audit committee is tasked not only with assessing the company's compliance with accounting standards but also with ensuring that the financial reporting process adheres to ethical principles such as honesty, accountability, and professional responsibility. When the audit committee effectively carries out its oversight function, the company demonstrates an ethical commitment to providing accurate and non-misleading information to stakeholders.

Efforts to minimize opportunistic earnings management practices are crucial. Earnings manipulation—even when conducted within the flexibility allowed by accounting standards—is still considered a violation of integrity principles because it obscures the company's true economic condition. By strengthening the role of an independent and competent audit committee, a company can curb potential information distortion and foster a culture of more honest reporting. This aligns with business ethics values that emphasize openness, fairness, and the protection of investor and public interests.

Professional, transparent, and pressure-free interactions ensure that the audit process is conducted objectively and impartially. Reliance on qualified external auditors reflects the company's commitment to avoiding manipulative practices or ethical breaches that could harm stakeholders. In this context, ethics serves as the moral foundation that reinforces oversight functions and boosts public confidence in financial reports.

Ensuring that audit committee members possess high integrity, are free from conflicts of interest, and are capable of performing their duties independently is essential. An audit committee that lacks independence risks overlooking critical findings or even legitimizing inaccurate reports, thereby violating professional ethical principles. Therefore, strengthening regulations regarding the structure and independence of audit committees is key to maintaining the credibility of financial reporting.

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