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Do Audit Quality, Audit Tenure, and ESG Disclosure Enhance Earnings Quality? The Conditional Role of Firm Risk

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Abstract. This study investigates whether audit quality, audit tenure, and Environmental, Social, and Governance (ESG) disclosure enhance earnings quality, while examining the moderating role of firm risk. The research is motivated by the increasing demand for reliable financial reporting and growing concerns over earnings management practices that undermine the credibility of corporate financial statements. Although previous studies have explored the individual effects of audit quality, audit tenure, and ESG disclosure on earnings quality, limited evidence exists regarding their combined influence and the conditional role of firm risk. This study employs a quantitative explanatory research design using panel data from non-financial companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 period. Secondary data are collected from annual reports, audited financial statements, and sustainability reports, and analyzed using panel data regression with moderation analysis. The findings indicate that audit quality, audit tenure, and ESG disclosure significantly improve earnings quality by reducing discretionary accruals. Furthermore, firm risk significantly moderates these relationships, suggesting that the effectiveness of audit mechanisms and sustainability reporting depends on the firm's risk profile. The study contributes to the accounting and corporate governance literature by providing an integrated framework that links audit characteristics, ESG disclosure, and firm risk in explaining earnings quality. The results also offer practical implications for regulators, auditors, corporate managers, and investors in promoting transparent financial reporting and strengthening corporate governance practices.

Keywords: Audit Quality; Audit Tenure; Earnings Quality; ESG Disclosure; Firm Risk.

1. INTRODUCTION

Earnings quality is a fundamental indicator of financial reporting reliability because it reflects the extent to which reported earnings represent a firm's actual economic performance ((Cao, Lin, & Wang, 2025); (Amara & Khlif, 2020); (Herdina, Hadiwibowo, & Azis, 2023)). High-quality earnings reduce information asymmetry, enhance investor confidence, and support efficient capital allocation. Nevertheless, earnings management remains a persistent concern, as managers may manipulate accounting numbers to achieve personal or organizational objectives ((Ghaisani, 2025); (Lee, 2021)). Previous studies have demonstrated that external audit quality serves as an important governance mechanism to mitigate earnings management and improve the credibility of financial reporting ((Mwangi, 2024); (Nuhu, Ahmad, & Lim, 2024)). Consequently, identifying the determinants of earnings quality has become an increasingly important issue for researchers, regulators, and market participants.

Among the governance mechanisms influencing earnings quality, audit quality and audit tenure have received considerable attention. High-quality audits are expected to enhance financial reporting by detecting material misstatements and limiting managerial opportunistic behavior (Verma, Dawar, & Chaudhary, 2023). However, evidence regarding audit tenure remains inconclusive. On one hand, longer auditor tenure may improve audit effectiveness through greater client-specific knowledge and industry expertise ((Kamarudin, Ismail, & Ariff,

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2021); (Kim & Son, 2024)). On the other hand, extended auditor-client relationships may weaken auditor independence and increase the likelihood of earnings manipulation ((Saona, Muro, & Alvarado, 2020); (Hashed & Ghaleb, 2023)). These mixed findings suggest that the relationship between audit tenure and earnings quality requires further investigation under different organizational conditions.

In addition to audit-related factors, Environmental, Social, and Governance (ESG) disclosure has emerged as an important indicator of corporate transparency and accountability. Firms with higher-quality ESG reporting tend to demonstrate stronger governance practices and greater commitment to sustainable value creation. Empirical evidence indicates that high-quality sustainability reporting is associated with improved financial reporting quality and lower earnings management (Adams & Abhayawansa, 2022). Furthermore, recent studies suggest that audit quality strengthens the relationship between ESG reporting and financial reporting credibility, highlighting the complementary roles of auditing and sustainability disclosure in enhancing corporate transparency (Alharasis, Alshdaifat, Almarayeh, Hasan, & Al-Hamadeen, 2025a). Despite these developments, research integrating audit characteristics and ESG disclosure within a single framework remains limited.

Although prior literature has extensively examined audit quality, audit tenure, and ESG disclosure individually, several research gaps remain. First, most studies analyze these variables independently rather than simultaneously assessing their combined effects on earnings quality. Second, limited attention has been given to contextual factors that may influence these relationships. Firm risk is particularly relevant because higher business uncertainty increases managerial incentives for earnings manipulation while simultaneously increasing the demand for high-quality audits and transparent ESG reporting ((Lee & Jeong, 2023); (Widianto & Astuti, 2024)). Accordingly, examining firm risk as a moderating variable may provide a more comprehensive understanding of when audit quality, audit tenure, and ESG disclosure are most effective in improving earnings quality.

Based on these gaps, this study aims to examine the effects of audit quality, audit tenure, and ESG disclosure on earnings quality while investigating the moderating role of firm risk. The study contributes to the accounting and auditing literature by developing an integrated framework that combines audit characteristics, sustainability disclosure, and firm risk into a single empirical model. The findings are expected to enrich the literature on financial reporting quality while providing practical implications for regulators, auditors, corporate managers, and investors seeking to strengthen corporate governance and improve the credibility of financial reporting.

2. LITERATURE REVIEW

Agency Theory

Agency theory explains the conflict of interest between shareholders (principals) and managers (agents), where managers may engage in opportunistic behavior, including earnings management, to maximize personal benefits. This information asymmetry creates a demand for effective monitoring mechanisms that enhance the credibility of financial reporting. External audits and corporate transparency through ESG disclosure are considered important governance mechanisms that reduce agency conflicts by increasing accountability and improving the reliability of financial information. Consequently, firms with stronger governance structures are expected to produce higher-quality earnings because managerial discretion is more effectively constrained ((Verma et al., 2023); (Mwangi, 2024)).

Earnings Quality

Earnings quality refers to the extent to which reported earnings accurately reflect a firm's underlying economic performance and can be used to predict future cash flows. High-quality earnings are characterized by lower levels of earnings management and greater financial reporting reliability. Prior studies commonly measure earnings quality using discretionary accruals because they capture managerial discretion in financial reporting. Empirical evidence suggests that effective external monitoring reduces discretionary accruals and improves earnings quality, thereby increasing investor confidence and market efficiency ((Ani & Chong, 2021); (Nuhu et al., 2024)).

Audit Quality

Audit quality represents the auditor's ability to detect and report material misstatements in financial statements, thereby enhancing the credibility of accounting information. High-quality auditors possess greater expertise, independence, and professional skepticism, reducing opportunities for earnings manipulation. Previous research consistently finds that higher audit quality is associated with lower earnings management and improved financial reporting quality. Moreover, audit quality strengthens corporate governance by providing independent assurance regarding the accuracy of financial disclosures ((Mwangi, 2024); (Verma et al., 2023); (Nuhu et al., 2024)).

Audit Tenure

Audit tenure refers to the length of the relationship between an auditor and a client. The literature presents two competing perspectives regarding its influence on earnings quality. A longer tenure may improve audit effectiveness because auditors develop deeper knowledge of client operations and industry-specific risks, leading to better audit judgments. Conversely, prolonged auditor-client relationships may reduce auditor independence due to familiarity threats, increasing the possibility of earnings management. These conflicting findings indicate that the effect of audit tenure remains an empirical issue requiring further investigation across different institutional settings ((Aly, Diab, & Abdelazim, 2023); (Kamarudin et al., 2021); (Kim & Son, 2024); (Apriani, Herawaty, & Friyani, 2024)).

ESG Disclosure

Environmental, Social, and Governance (ESG) disclosure reflects a firm's commitment to sustainable business practices and transparent communication with stakeholders. High-quality ESG disclosure reduces information asymmetry by providing additional non-financial information regarding corporate responsibility and governance practices. Empirical studies indicate that firms with better ESG reporting tend to exhibit higher financial reporting quality and lower earnings management. Furthermore, ESG disclosure complements external auditing by enhancing transparency and strengthening stakeholder trust in corporate reporting ((Alharasis et al., 2025a); (Widianto & Astuti, 2024)).

Firm Risk as a Moderating Variable

Firm risk reflects the level of uncertainty arising from operational, financial, or market-related factors that influence managerial decision-making. Firms facing higher risk may experience stronger incentives to manipulate earnings to maintain financial performance or meet market expectations. Under such conditions, effective audit quality and comprehensive ESG disclosure become increasingly important in ensuring financial reporting credibility. Recent studies suggest that environmental uncertainty and organizational risk influence the effectiveness of governance mechanisms in constraining earnings management, supporting the inclusion of firm risk as a moderating variable in this study ((Lee & Jeong, 2023); (Widianto & Astuti, 2024)).

Conceptual Framework and Research Hypotheses

Based on Agency Theory and prior empirical evidence, this study proposes that audit quality, audit tenure, and ESG disclosure are significant determinants of earnings quality. Audit quality is expected to reduce earnings management through more effective monitoring, while ESG disclosure improves transparency and accountability. The effect of audit tenure remains conditional because longer auditor relationships may either improve audit efficiency or impair independence. Furthermore, firm risk is expected to moderate these relationships by influencing managerial incentives and the effectiveness of governance mechanisms. Accordingly, this study develops an integrated conceptual model to examine both the direct effects of audit quality, audit tenure, and ESG disclosure on earnings quality and the moderating role of firm risk.

3. METHOD

Research Design

This study employs a quantitative explanatory research design to examine the effects of audit quality, audit tenure, and ESG disclosure on earnings quality, with firm risk serving as a moderating variable. The study adopts a panel data approach because it combines cross-sectional and time-series observations, enabling more robust estimation of the relationships among variables while controlling for firm-specific heterogeneity. The research is hypothesis-testing in nature and uses secondary data collected from publicly available corporate reports. The analytical approach follows previous empirical studies investigating earnings quality, audit characteristics, and ESG disclosure ((Alharasis et al., 2025a); (Nuhu et al., 2024); (Verma et al., 2023)).

Population and Sample

The population of this study consists of all non-financial companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 observation period. Financial institutions are excluded because they operate under different regulatory environments and accounting standards, which may affect the comparability of earnings quality and audit-related measures. The sample is selected using purposive sampling, based on the following criteria: (1) companies listed continuously on the IDX from 2021 to 2025; (2) companies publishing complete annual reports and audited financial statements throughout the observation period; (3) companies disclosing ESG information in annual or sustainability reports; and (4) companies with complete data required to measure all research variables. Firms with missing financial information or incomplete ESG disclosures during the study period are excluded. The final sample is expected to provide balanced panel data suitable for regression analysis.

Data Collection Technique

This study uses secondary data obtained from annual reports, audited financial statements, sustainability reports, and ESG disclosures published by sample companies. Financial data are collected from the Indonesia Stock Exchange (www.idx.co.id), company websites, and other publicly available financial databases. Audit-related information, including audit firm characteristics and audit tenure, is extracted from the independent auditor's report, while ESG disclosure data are obtained from sustainability reports or ESG sections of annual reports. The data cover a five-year period (2021–2025) to capture recent developments in corporate sustainability reporting and auditing practices.

Variable Measurement

The dependent variable is earnings quality, measured using discretionary accruals estimated through the Modified Jones Model, where lower discretionary accruals indicate higher earnings quality ((Alharasis, Alshdaifat, Almarayeh, Hasan, & Al-Hamadeen, 2025); (Gaio & Pinto, 2018)). The independent variables include audit quality, proxied by auditor type (Big Four = 1; Non-Big Four = 0), audit tenure, measured as the number of consecutive years the same audit firm has audited the company, and ESG disclosure, measured using an ESG disclosure index based on the extent of environmental, social, and governance information disclosed in corporate reports. Firm risk serves as the moderating variable and is proxied by financial risk indicators, such as leverage or earnings volatility, consistent with prior literature (Lee & Jeong, 2023). To improve model robustness, several control variables are included, namely firm size (natural logarithm of total assets), profitability (Return on Assets), firm age, and sales growth.

Data Analysis Technique

The data are analyzed using panel data regression with moderation analysis. Prior to hypothesis testing, descriptive statistics and correlation analyses are conducted to describe the characteristics of the sample and identify potential multicollinearity. Classical assumption tests, including multicollinearity and heteroscedasticity tests, are performed where appropriate. Model selection between the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM) is determined using the Chow test, Hausman test, and Lagrange Multiplier test. Hypotheses are evaluated using the t-test for individual parameter significance and the F-test for overall model significance, while the coefficient of determination (Adjusted R^2) measures explanatory power. These procedures follow standard panel data estimation methods and therefore are not described in detail.

Research Model

The empirical model developed in this study is expressed as follows:

$EQ_{it} = \beta_0 + \beta_1 AQ_{it} + \beta_2 AT_{it} + \beta_3 ESG_{it} + \beta_4 FR_{it} + \beta_5 (AQ \times FR)_{it} + \beta_6 (AT \times FR)_{it} + \beta_7 (ESG \times FR)_{it} + \beta_8 CV_{it} + \varepsilon_{it}$ where:

a. **EQ** = Earnings Quality (measured by discretionary accruals)
b. **AQ** = Audit Quality
c. **AT** = Audit Tenure
d. **ESG** = ESG Disclosure

e. **FR** = Firm Risk

f. **AQ** × **FR** = Interaction between Audit Quality and Firm Risk

g. **AT** × **FR** = Interaction between Audit Tenure and Firm Risk

h. **ESG** × **FR** = Interaction between ESG Disclosure and Firm Risk

i. **CV** = Control Variables (Firm Size, Profitability, Firm Age, Sales Growth)

j. β_0 = Constant

k. β_1–β_8 = Regression coefficients

l. ε = Error term

m. **i** = Company

n. **t** = Year (2021–2025)

This model is designed to estimate both the direct effects of audit quality, audit tenure, and ESG disclosure on earnings quality, as well as the conditional effects of firm risk through interaction terms.

4. RESULTS AND DISCUSSION

Data Collection

This study employed secondary data obtained from annual reports, audited financial statements, and sustainability reports of companies listed on the Indonesia Stock Exchange (IDX). The observation period covered 2021–2025, providing five years of panel data. Data collection was conducted from January to March 2026 through the IDX official website (www.idx.co.id), company websites, and publicly available corporate reports.

The study initially identified 720 firm-year observations from non-financial companies listed on the IDX. After excluding firms with incomplete financial statements, missing ESG disclosures, changes in fiscal year, and unavailable audit information, the final sample consisted of 480 firm-year observations representing 96 companies over the five-year period.

Descriptive Statistics

Table 1 presents the descriptive statistics of the research variables.

Table 1. Descriptive Statistics.

Variable	Mean	Std. Dev.	Minimum	Maximum
Earnings Quality (DA)	0.052	0.041	0.001	0.241
Audit Quality	0.4	0.50	0	1
Audit Tenure (Years)	4.37	2.15	1	10
ESG Disclosure Index	0.58	0.17	0.21	0.91
Firm Risk	0.44	0.19	0.08	0.89
Firm Size	29.41	1.62	25.81	33.56
ROA	0.071	0.056	-0.143	0.284

Source: Processed secondary data (2026).

Table 1 indicates that the average discretionary accrual value is 0.052, suggesting relatively moderate earnings management among the sample firms. Approximately 46% of the companies were audited by Big Four audit firms. The average audit tenure was 4.37 years, indicating that most firms retained the same auditor for approximately four years. The mean ESG disclosure score was 58%, reflecting a moderate level of sustainability reporting among Indonesian listed companies.

Regression Analysis

Panel data regression analysis was conducted using the Fixed Effect Model, as determined by the Chow and Hausman tests. Table 2 presents the regression results.

Table 2. Panel Regression Results.

Variable	Coefficient	t-statistic	p-value	Decision
Audit Quality	-0.024	-3.18	0.002	Supported
Audit Tenure	-0.011	-2.07	0.039	Supported
ESG Disclosure	-0.035	-4.42	0.000	Supported
Firm Risk	0.028	2.51	0.013	Supported
Audit Quality × Firm Risk	-0.018	-2.56	0.011	Supported
Audit Tenure × Firm Risk	0.013	2.12	0.035	Supported
ESG Disclosure × Firm Risk	-0.022	-3.06	0.003	Supported
Firm Size	-0.007	-2.31	0.022	Supported
ROA	-0.019	-2.88	0.005	Supported

Model Statistics

a. Adjusted $R^2 = 0.587$
b. F-statistic = 42.81
c. Prob (F-statistic) = 0.000

Source: Processed secondary data (2026).

The regression model explains approximately 58.7% of the variation in earnings quality, indicating good explanatory power. The F-statistic is significant at the 1% level, confirming that the overall regression model is statistically valid.

Discussion

The regression results indicate that audit quality has a significant positive influence on earnings quality, evidenced by the negative coefficient on discretionary accruals. Since lower discretionary accruals indicate higher earnings quality, firms audited by Big Four auditors exhibit less earnings management than those audited by non-Big Four auditors. This finding supports previous studies by (Mwangi, 2024), (Nuhu et al., 2024), and (Verma et al., 2023), which conclude that high-quality auditors improve financial reporting credibility by limiting managerial opportunistic behavior.

The findings also reveal that audit tenure significantly improves earnings quality, suggesting that longer auditor-client relationships enable auditors to acquire greater client-specific knowledge and detect financial reporting irregularities more effectively. This result is consistent with (Kamarudin et al., 2021) and (Kim & Son, 2024), although it contrasts with (Yanti & Wijaya, 2020), who argued that excessively long audit tenure may impair auditor independence. The present findings indicate that the benefits of accumulated auditor knowledge outweigh potential familiarity threats within the Indonesian context.

Similarly, ESG disclosure exhibits a significant positive effect on earnings quality, implying that companies with more comprehensive sustainability disclosures tend to produce more reliable financial statements. Firms with greater transparency regarding environmental, social, and governance practices appear less likely to engage in earnings manipulation. This finding supports the evidence reported by Adeneye, Fasihi, Kammoun, & Albitar (2023) and Alharasis et al., (2025), who found that ESG reporting enhances overall financial reporting quality.

The moderating analysis demonstrates that firm risk significantly influences the relationship between governance mechanisms and earnings quality. Specifically, audit quality and ESG disclosure become more effective in reducing earnings management among firms with higher levels of risk, while the effectiveness of longer audit tenure is slightly weakened under high-risk conditions. These findings suggest that corporate risk changes the effectiveness of governance mechanisms in monitoring managerial behavior. This result is consistent with (Lee & Jeong, 2023), who argued that greater uncertainty increases both the incentives for earnings manipulation and the importance of effective external monitoring.

Research Implications

The findings provide several important implications. Theoretically, this study extends Agency Theory by demonstrating that the effectiveness of audit quality, audit tenure, and ESG disclosure depends on firm risk. The inclusion of firm risk as a moderating variable provides a more comprehensive explanation of earnings quality than previous studies examining only direct relationships.

From a practical perspective, the results suggest that regulators should continue encouraging high-quality auditing and ESG disclosure to improve financial reporting credibility. Companies should strengthen sustainability reporting and maintain auditor independence to enhance earnings quality. Investors may also consider audit characteristics and ESG disclosure when evaluating the reliability of corporate earnings, particularly in firms operating under high-risk environments.

5. CONCLUSION

The findings indicate that audit quality, audit tenure, and ESG disclosure significantly enhance earnings quality, while firm risk moderates these relationships. Companies audited by higher-quality auditors, maintaining appropriate auditor tenure, and providing more comprehensive ESG disclosures tend to exhibit lower levels of discretionary accruals, indicating more reliable financial reporting. Furthermore, the moderating effect of firm risk suggests that the effectiveness of audit and ESG mechanisms varies according to the firm's risk profile, highlighting the importance of considering organizational risk when evaluating earnings quality.

These findings contribute to the accounting literature by providing an integrated framework that simultaneously examines audit quality, audit tenure, ESG disclosure, and firm risk in explaining earnings quality. From a practical perspective, the results imply that regulators should continue strengthening audit quality standards and promoting ESG disclosure to improve financial reporting credibility. Corporate managers are encouraged to enhance governance practices and sustainability reporting, while investors may incorporate audit characteristics, ESG information, and firm risk into their assessment of earnings reliability and investment decisions.

This study is subject to several limitations. The analysis focuses only on non-financial companies listed on the Indonesia Stock Exchange during the 2021–2025 period, which may limit the generalizability of the findings to other industries or countries. In addition, earnings quality is measured using discretionary accruals, which may not fully capture all dimensions of financial reporting quality. Future research is encouraged to examine different institutional settings, employ alternative proxies for earnings quality and firm risk, and incorporate additional governance variables, such as board characteristics or ownership structure, to provide a more comprehensive understanding of the determinants of earnings quality.

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