Enhancing Audit Quality: Investigating Impact of Audit Fees, Audit Tenure, and Audit Rotation

Rezzananta Wisnu Putra[1], Dewi Prastiwi[2]
Faculty of Econmics and Business, Universitas Negeri Surabaya
rezzananta.19087@mhs.unesa.ac.id[1], dewiprastiwi@unesa.ac.id[2]

Abstract

This research was conducted to investigate improving audit quality through several ways, including audit fees, audit tenure, and audit rotation. This research was conducted by taking a sample of companies in Indonesia listed on the IDX during 2020 to 2022, so 826 data were found. From the course of this research, it was found that audit fees can positively improve audit quality, audit tenure can negatively affect audit quality, and audit rotation can positively affect audit quality. This research contributes to decision making for principals in improving audit quality for the companies they own.

Keywords: *Audit Quality, Audit Fees, Audit Tenure, Audit Rotation*

Abstrak

Riset ini dilakukan bertujuan untuk menginvestigasi peningkatan kualitas audit melalui beberapa cara diantaranya adalah audit fees, audit tenure, dan audit rotation. Riset ini dilakukan dengan mengambil sampel perusahaan-perusahaan di Indonesia yang terdaftar di BEI selama 2020 hingga 2022, maka ditemukanlah data yang berjumlah 826 data. Dari perjalanan riset ini mendapatkan temuan bahwa audit fees secara positif mampu meningkatkan kualitas audit, audit tenure secara negatif dapat mempengaruhi kualitas audit, dan audit rotation secara positif mampu mempenagruhi kualitas audit. Riset ini berkontribusi pada pengambilan keputusan bagi prinsipal dalam meningkatkan kualitas audit bagi perusahaan yang dimilikinya.

Kata Kunci: *Kualitas Audit, Biaya Audit, Masa Jabatan Audit, Rotasi Audit*

Introduction

An audit describes the process of examination by an impartial auditor of the financial records prepared by the client with the aim of presenting the results of the audit, namely the audit report. This report serves as a tool for auditors to convey their assessment of the equity of financial statements. According to Saputra (2018), auditors are required to develop audit quality to improve through

important elements such as independence and professional skepticism. As a result, the results of financial statements after being audited must pivot based on Financial Accounting Standards (in indonesian called SAK) Guidelines applied in Indonesia.

Various sectors, including services such as public accounting firms, are seeing increased competition in the business landscape. The increasing number of companies in Indonesia that go public, hence the higher demand for improving the quality of audits on reports. Audit quality is clarity of the results of financial statement information presented by the auditor based on the auditing standards applied by the auditor, including information about accounting errors in the client's financial statements (Yadiati & Mubarok, 2017). The core target of audit quality is to assess the appropriateness of the results of the company's financial statements, which aims to reduce problems or risks associated with unacceptable information in the report, especially for those who rely on these reports, including investors in the company. (Agustini, 2020). To achieve high audit quality standards, auditors must understand audit principles and standards, because this quality is a very influential part of increasing the credibility of financial statements because audit procedures are used to assess the credibility of the numbers presented in the financial statements (Permatasari & Astuti, 2019).

Explaining the variables that are considered capable of influencing audit quality, the selection of agency theory is the theoretical basis that has that capacity. Agency theory proposed by Jensen & Meckling (1976), The concept of agency theory describes how contracts involving principals and agents are arranged, which causes principals to give authority to agents. Because they have more information about the company, agents must make their business transparent. In this theory, the principal requires the role of another party with a neutral nature to act as the mediator of the principal and agent. The mediator is tasked with supervising the agent as a manager to carry out his duties in line with the wishes of the principal, an auditor is required to be able to behave professionally. Therefore, in this theoretical framework, the presence of other parties or third parties, especially auditors, is seen as a way to align the interests of principals and managers. This is done as a way to hold managers accountable to shareholders, which ultimately has an impact on the auditor's audit standards for client companies.

Some of them are able to change audit quality, the first is the audit fee. Audit fees are considered to indicate the auditor's ability to determine the accuracy of information in the auditor's financial statements for better quality, it is estimated that higher audit fees can be charged. Thus, it is concluded that audit fees can affect audit quality results (Andriani, 2018; Arvyanti & Budiyono, 2019; Mauliana & Laksito, 2021). Although, the gap that emerged was also found by research that found the results of audit fees could not affect audit quality (Yustari et al., 2021). So, researchers need to retest to determine the consistency of audit fee research on audit quality, with the following hypothesis:

H1 : Audit fees have a positive effect on audit quality

The second factor that can affect audit quality is audit tenure, which shows the duration of service provision between KAP auditors and their clients or the length of time KAP is involved in the engagement with its clients. According to

Ardianingsih (2014), auditors can become too confident in their audit approach due to the length of cooperation between clients and auditors. This consequence is shown by the auditor's reluctance to change the methods used during the audit process, this situation can make audit quality affect audit quality. Sari et al. (2019) shows the results of audit tenure can affect audit quality, while the results of Adriani's research (2017) show that audit tenure cannot affect audit quality. So, the authors will look for findings for the sake of consistency in the results of audit tenure on audit quality, with the hypothesis:

H2 : Audit Tenure has a negative effect on audit quality

Next, audit rotation is a regulation of auditor changes that must be carried out by the company, auditor rotation is one of the factors that can affect the increase in auditor independence, which involves changing public accounting firms. In Indonesia. When a client company undergoes audit rotation, there is a potential reduction or prevention to build a close relationship between the client and the auditor. This practice helps reduce issues related to auditor independence when assessing a company's financial statements. This is supported based on research from Kurniasih (2014), showing that audit rotation has a positive effect on audit quality because rotation has an influence on the quality of the audit report because it is possible to avoid familiarity and can restore public confidence in the audit function, while based on research from Cahyati et al. (2021). So, researchers need to retest to determine the consistency of audit fee research on audit quality, with the following hypothesis:

H3 : Audit rotation has a positive effect on audit quality

The inconsistency of results and variations in research years, coupled with the impact of the Covid-19 pandemic on KAP's ability to work optimally, necessitate further research. This research will involve examining a sample of all companies listed on the IDX for the 2020-2022 period. The pandemic during this timeframe restricted access and hindered on-site monitoring of continuity during auditing. In this study, researchers will utilize archival data and employ logistic regression as the analysis method.

Method

Quantitative methods were used to test this research. Measuring tools in the form of numbers are used to package data and statistics into conclusions that can be useful in theoretical and practical aspects. The research population is all companies on the Indonesia Stock Exchange during the 2020-2022 period in the form of annual reports from the company's website. The sample is obtained only a little starting from the total number of companies available. In conducting sample provisions, the data selection from this research is a purposive sampling by including criteria in the form of companies listed on the Indonesia Stock Exchange for the 2020-2022 period and reduced by companies that do not include providing complete data, especially the point audit fees explicitly in the annual report. Thus, there are 826 data that will be used in this study. With the total 826 data collected, the variables are measured through the measurements below:

Table 1

Construction of Variables

No.	Variables	Indicator	Scale
1	Audit Quality	Using Dummy Variables if the big four KAP company that audits is entered by number 1, if the non big four KAP company that audits will be entered by number 0. (Effendi & Ulhaq, 2021)	Nominal
2	Audit Fees	Using the natural logarithm (ln) of the audit fee agreement obtained by the auditor. (Laili, 2021)	Ratio
3	Audit Tenure	Using the calculation of number of engagement period, the initial year period of the engagement begins with a value of 1 and is added 1 period of the following year. (Ardani, 2017)	Nominal
4	Audit Rotation	Using calculation of dummy variables, code 1 is filled in if the company implements audit rotation, if the company does not implement audit rotation, code 0 is filled in. (Jaiman et al., 2022)	Nominal
5	Audit Committee	Percentage of the total number of audit committee members in the Company each year (Agustia, Y. P., and Suryani, 2018).	Nominal
6	Company Size	Calculating the natural logarithm with the point of total assets of the company (Agustia, Y. P., and Suryani, 2018)	Ratio
7	Audit Delay	Calculated by the sum of the year-end differences until the financial statements are published (Agustia, Y. P., and Suryani, 2018).	Ratio
8	Leverage	measured using the leverage ratio, which is the ratio of total liabilities to total assets of the company at the end of the year.	Ratio
9	Profitability	Calculated using the ratio of retrun in assets (ROA), which measures net income (net income) against total assets (total assets) of the Company. (Agustia, Y. P., and Suryani, 2018)	Ratio

Source: managed by the author

We used logistic regression as the data analysis technique due to the dichotomous nature of the dependent variable. The choice of logistic regression stems from the combination of continuous (metric) and categorical (nonmetric)

variables in the independent variable, making it unsuitable to assume normal distribution. Logistic regression is particularly well-suited for such scenarios. In this case, it is an appropriate method of analysis since it does not rely on data normality tests for independent variables. To get answers to each hypothesis that has been formulated, the stages that are passed include descriptive statistical tests, overall fit model tests, regression feasibility tests, logistic regression analysis, then hypothesis testing. The logistic regression can be formulated as follows:

$$\mathbf{K\_AUD_{it} = \beta_0 + \beta_1 LNfee_{it} + \beta_2 Tenure_{it} + \beta_3 Rotation_{it} + Control_{it} + e}$$

Description

K_AUD	:	Audit Quality
β_0	:	Constant
β_1- β_3	:	Independent variable coefficient
LNfees	:	Natural logarithm of audit fees
Tenure	:	Number of engagement periods between the company and the auditor
Rotation	:	Dummy variable, 1 if there any audit rotation and 0 if not
Control	:	Independent variable supporting variables
it	:	Number of companies and period
e	:	Error coefficient

Findings and Analysis

Findings

Descriptive Statistics

This research uses the dependent variable in the form of audit quality (Y) with independent variables in the form of audit fees (X1), audit tenure (X2), and audit rotation (X3) and supported by control variables in the form of audit committee (Z1), company size (Z2), audit delay (Z3), leverage (Z4), and profitability (Z5). A description of the statistics can be seen in table 2:

Table 2

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	826	-18,68	24,98	20,3295	1,89758
X2	826	1,00	4,00	1,8838	0,81860
X3	826	0,00	2,00	0,4443	0,50204
Z1	826	2,00	14,00	3,2349	0,84598
Z2	826	1,63	31,69	22,4406	5,38367
Z3	826	17,00	306,00	89,3983	32,43507
Z4	826	-1,57	338,75	51,6692	35,07906

Z5	826	-104,98	84,07	3,1121	13,91385
Y	826	0,00	1,00	0,2276	0,41954
Valid N (listwise)	826				

Table 2 presents the use of 826 data to analyze variables from the results of data selection obtained from IDX for the period 2020 to 2022 from the table the researcher describes that first, Audit fees get a min number of -18.68 and a max number of 24.98. The mean number obtained is 20.32 with a std.Deviation of 1.89. Audit Tenure gets a min number of 1.00 and a max number of 4.00. The mean number obtained is 1.88 with a std.Deviation of 0.81. Audit Rotation gets a min number of 0 and a max number of 2.00. The mean number obtained is 0.44 with a std.Deviation of 0.50. The Audit Committee gets a min number of 2.00 and a max number of 14.00. The mean number obtained is 3.22 with a std.Deviation of 0.84. Company size gets a min number of 1.63 and a max number of 31.69. The mean number obtained is 22.44 with a std.Deviation of 5.38. Audit Delay gets a min number of 17.00 and a max number of 306.00. The mean number obtained is 89.39 with a std.Deviation of 32.43. Leverage gets a min number of -1.57 and a max number of 338.75. The mean number obtained is 51.66 with a std.Deviation of 35.07. Profitability gets a min number of -104.98 and a max number of 84.07. The mean number obtained is 3.11 with a std.Deviation of 13.91. KAP reputation gets a min number of 0 and a max number of 1.00. The mean number obtained is 0.22 with a std.Deviation of 0.41.

Overall Model Fit Test

Table 3

Overall Model Fit Test Step 0

Iteration History[a,b,c]			
Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	888,676	-1,090
	2	886,076	-1,218
	3	886,073	-1,222
	4	886,073	-1,222

Table 4
Overall Model Fit Test Step 1

Iteration History[a,b,c,d]		
Iteration		-2 Log likehood
Step	1	546,966
	2	353,381
	3	275,343
	4	242,351
	5	231,905
	6	230,334
	7	230,286
	8	230,286
	9	230,286

Based on table 3, the iteration history of block number = 0 is 886,073. After entering three independent variables and

five control variables, the results are as in block number = 1 with the -2log likelihood value of block number = 1 decreasing to 230,286. The decrease in -2log likelihood in these results shows a better regression model and it can be concluded that the hypothesized model fits the data.

In table 4, iteration history block number = 1 or when idependent variables are used in the model N = 826. Degre of Freedom (DF) = total number of independent variables - 1 = 826-8-1 = 817. Chi-square (X2) Table at DF 817 and Prob 0.05 = 884.607 The value of -2 Log Likelihood (230.286) < X2 table (884.607) then shows the results of H_0 accepted, which indicates that shows the results of the model entered into the independent variable to be fit to the data.

Regression Fit Test

Table 5
Regression Fit Test

Hosmer and Lemeshow Test			
Step	Chi-square	Df	Sig.
1	12,894	8	,116

In table 5, the Hosmer and Lemeshow Goodness of Fit Test statistical test displays a Chi-Square number of 12.894 with a significance number of 0.116> 0.05, so H_0 is accepted, thus the regression model can be said to be accepted and suitable for further analysis because it can predict the value of its observations and also fit the data based on its observations.

Logistic Regression

Table 6
Logistic Regression Test

Variables in the Equation							
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	X1	3,381	0,378	29,991	1	0,000	29,410
	X2	-0,534	0,211	6,938	1	0,011	0,586
	X3	0,738	0,339	5,138	1	0,023	2,154
	Z1	0,028	0,282	0,010	1	0,922	1,028
	Z2	-0,264	0,045	34,819	1	0,000	0,768
	Z3	-0,039	0,007	29,936	1	0,000	0,962
	Z4	-0,032	0,007	18,069	1	0,000	0,969
	Z5	0,073	0,016	20,450	1	0,000	1,076
	Constant	-62,450	7,302	73,114	1	0,000	0,000

The model obtained from the regression test is described that, Audit Quality = -62.450 + 3.381 audit fees - 0.534 audit tenure + 0.768 audit rotation + 0.28 audit committee - 0.265 company size - 0.039 audit delay - 0.032 leverage + 0.083 profitability + error.

Based on the results of the regression model test contained in the table above, the data interpretation can be obtained as follows:

a. The constant value of -62.450 with an odds ratio value of 0.000 leads to a negative coefficient. So it can be concluded that if audit fees, audit tenure, audit rotation, audit committee, company size, leverage and profitability are 0.000, the resulting entity's chance of getting a good quality audit report is 0.000, assuming all independent variables are 0.
b. The beta value of the audit fees variable of 3.381 leads to a positive coefficient with a significance value of 0.000. This can be explained that if there is an increase in audit fees, it has the opportunity to increase audit quality, the result of which is 29.410 assuming the independent variable is fixed.
c. The beta value of the audit tenure variable of -0.534 leads to a negative coefficient which has a significance of 0.011. It can be concluded that every increase in company size will have the opportunity to make audit quality increase, obtained at a value of 0.586 with the estimated independent variables fixed.
d. The beta value of the audit rotation variable of 0.768 leads positively which has a significance of 0.023. It can be interpreted that with each increase in expertise, it will have the opportunity to increase the quality of the audit

obtained by 2.154 with the assumption that the other independent variables are constant.

e. The beta value of the audit committee variable as the control variable is 0.028 which leads positively and has a significance of 0.992. So it can be concluded that every increase in profitability, there will be an opportunity to increase audit quality caused by 1.028 against the estimation of other independent variables constantly.
f. The beta number of the Company Size variable as the control variable is -0.264 which leads negatively and has a significance value of 0.000. So it is concluded that if each profitability increases, it will provide an opportunity to make audit quality increase by 0.768 assuming other independent variables are constant.
g. The beta value of the audit delay variable as the control variable of -0.39 leads negatively and has a significance value of 0.000. So it can be concluded that an increase in profitability has the opportunity to improve audit quality, obtained at a value of 0.962, assuming other independent variables are constant.
h. The beta value of the leverage variable as the control variable of -0.32 leads negatively which has a significance value of 0.000. So, an increase in profitability has the opportunity to improve audit quality obtained at a value of 0.969 assuming other independent variables are constant.
i. The beta value of the proficiency variable as the control variable is worth 0.73 leads negatively and has a significance value of 0.000. So it can be concluded that an increase in proficiency, can have the opportunity to improve audit quality with the results worth 1.076 assuming other independent variables are fixed.

Hypothesis Test

F Test (Simultaneous)

Table 7

F Test (Simultaneous)

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	65,486	8	8,186	83,887	0,000
	Residuals	79,724	817	0,098		
	Total	145,211	825			

The simultaneous test in table 7 produces a sig. level at 0.000 indicating that the independent variables will have a significant effect simultaneously on the dependent variable.

T Test (Partial)

Based on the partial test results in table 6 shows that:

H1: With this, the audit fees hypothesis is accepted, for the reason that the t owned by audit fees is 3.381> t - table 1.99 and the Sig. number is 0.000 <0.05. The conclusion is that audit fees have a positive influence on audit quality.

H2: With this, the audit tenure hypothesis is accepted, for the reason that the t owned by audit tenure is -0.534 < t - table 1.99 and the Sig. number is 0.01> 0.05. with..the conclusion that audit tenure has a negative effect on audit quality.

H3: With this the audit rotation hypothesis is accepted, for the reason that the t owned by audit rotation is 2.292> t - table 1.99 and the Sig. number is 0.02> 0.05. With the conclusion that audit rotation has a positive effect on audit quality.

Coefficient of Determination (R^2)

Table 8

Coefficient of Determination (R^2)

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	230,286	0,548	0,833

Based on the test in table 8, it is concluded that the independent variables have an influence on the dependent variable by 83% simultaneously, as shown by the Nagelkerke R Square figure of 0.833.

Analysis

This study investigates the factors that affect audit quality in Indonesian companies that IPO on the Indonesia Stock Exchange between 2020 and 2022. Based on the test results, the influence of the independent variables on the dependent variable will be explained here.

The impact of audit fees on audit quality

According to the test results in this study, the audit fees variable produces a significant number of 0.000. If based on a comparison of alpha 0.05, audit fees produce a lower significant number of 0.00 <0.05. This concludes that the audit fees test results in this research hypothesis are accepted, and also audit fees have a beta value of 3.38, in other words audit fees have a positive influence on audit quality. The existence of these results explains that in audit quality, the greater audit fees can improve the quality of audit reports in a company. Theoretically confirming these results is in accordance with agency theory because shareholders are aware of the difference in information between shareholders and company managers, therefore the steps taken by company owners are to increase audit fees which hopefully have an impact on the quality of audits conducted by the hood which in turn the difference in information between managers and shareholders can be minimized. The high or low audit fees determined depend on the reputation

of the KAP that makes the audit report, the higher the reputation of the KAP, the higher the quality of the resulting audit. This provides positive information for an investor, making it more attractive for investors who want to invest in companies that have good audit quality. Research from Damayanti et al. (2022), Laili (2021), Mauliana & Laksito (2021) stated that good audit quality is formed because the auditor's performance is required to be more professional in examining the client's financial statements. When management pays high audit fees, the auditors have more motivation to work optimally. So, result of audit quality is higher.

The impact of audit tenure on audit quality

According to the research results, the audit tenure variable produces a significance number of 0.01. When compared to alpha 0.05, audit tenure produces a lower significant figure of 0.01 <0.05. These results illustrate that the hypothesis of this study, pertaining to audit tenure, has been accepted. Additionally, audit tenure exhibits a beta value of -0.53, indicating a negative impact on audit quality. The research analysis findings portray a detrimental influence of audit tenure or the duration of the engagement with the company, signifying a reduction in audit quality. In the context of agency theory, shareholders perceive a prolonged audit engagement period as a potential cause for decreased audit quality. This perception arises from the close relationship between auditors and managers, fostering familiarity and hindering auditors' development to enhance audit quality. Consequently, the extended audit tenure is seen to diminish auditor independence, creating a conflict of interest between shareholders and managers.

According to the results of this study, audit tenure produces a negative effect on audit quality because a long audit tenure can affect auditor independence, which means a decrease in audit quality, so a change of KAP is needed. In addition, audit tenure is not long nor can it always determine audit quality, because auditors may not have sufficient knowledge and experience related to extensive information about client companies to carry out audits of client companies. This is supported by Regulation of Minister of Finance No. 17/PMK.01/2008 concerning restrictions on the period of providing audit services which explains the Public Accountant engagement services. The regulation outlines the provision of financial statement audit services at the Public Accounting Firm for a maximum of 6 consecutive financial years.

Laili (2021), Panjaitan & Chariri (2014), and Fauzan Prasetia & Yuniarti Rozali (2016) demonstrate through their research that the independence and professional obligations of auditors significantly influence audit quality. Prolonged relationships between auditors and clients are identified as a factor leading to a decline in audit quality. Extended client relationships contribute to a lasting familiarity that affects auditor integrity and independence negatively. On the contrary, shorter audit tenure is linked to enhanced audit quality.

The impact of audit rotation on audit quality

According to the research results, the audit rotation variable has a significance value of 0.02. While alpha has a value of 0.05, audit rotation has a lower significant value of 0.02 <0.05. This explains the results of the audit rotation test on the research hypothesis under study are accepted, and also audit rotation has a beta number of 0.76, the result is that audit rotation has a positive effect on audit quality. With these results, it proves that in audit quality, the implementation of audit rotation or auditor turnover can change the quality of existing audits. This relates to agency theory as audit rotation can contribute to conflicts of interest between auditors and managers. Failure to implement audit rotation fosters a closer relationship between auditors and managers, leading shareholders to experience uncertainty regarding auditor independence. Audit rotation serves as a proactive measure to prevent a decline in auditor independence. The company involved in this study operates on the IDX and adheres to the obligation of complying with all regulations established by the government. Through Regulation of the Minister of Finance No. 17/PMK.01/2008, regarding restrictions on the period of providing audit services which explains that a public accountant can only audit a maximum of 3 consecutive financial years at the same company. Based on the description above, companies are required to prepare auditor and Public Accounting Firm rotations.

Research from Kurniasih (2014), Permatasari & Astuti (2019), Laili (2021). Stating that a change in auditors or audit rotation can increase audit quality due to high independence and also increase audit development strategies for clients.

Conclusion

According to the findings derived from the hypothesis testing conducted by researchers, it is revealed that audit fees positively impact audit quality, while audit tenure has a negative effect on audit quality. Additionally, audit rotation yields a positive influence on the obtained audit quality.

Suggestions from the authors for future research are that researchers should expand the population and increase the number of samples and also increase the period of years to be studied. Future research can add various new variables that can be used such as solvency audit opinion, liquidity, earnings management and change the proxy measure of audit quality to produce more accurate results.

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