

THE EFFECT OF AUDIT TENURE, FIRM REPUTATION, AND AUDIT FEES ON AUDIT QUALITY WITH AUDIT COMMITTEE AS A MODERATING VARIABLE

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Abstract: This research aims to explain and analyze the factors influencing audit quality, particularly in the context of non-cyclical consumer sector companies listed on the Indonesia Stock Exchange during the period 2020-2022. Several key factors are the focus of this study. First, the research attempts to identify the influence of auditor tenure on audit quality. Second, the reputation of Public Accounting Firms (PAFs) is also considered to have a significant impact on audit quality. Third, the amount of audit fees is also a relevant factor in this study. This research also considers the role of the audit committee as a moderating variable in the influence of auditor tenure, PAF reputation, and audit fees on audit quality. The research method used is quantitative with a moderating technique. Secondary data from financial reports of non-cyclical consumer sector companies listed on the Indonesia Stock Exchange during the period 2020-2022 are used as the data source. The research sample is selected through purposive sampling, and data analysis is performed using SPSS software version 27. The results of this research indicate that audit tenure, PAF reputation, and audit fees do not affect audit quality. Additionally, the audit committee does not moderate the influence of audit tenure, PAF reputation, and audit fees on audit quality. The findings of this research are expected to provide deeper insights into the factors influencing audit quality and the important role of the audit committee in this context.

Keywords: audit tenure, Public Accounting Firm reputation, audit fee, audit quality, audit committee

Abstrak: Penelitian ini bertujuan untuk menjelaskan dan menganalisis faktor-faktor yang mempengaruhi kualitas audit, khususnya dalam konteks perusahaan sektor consumer non-cyclicals di Bursa Efek Indonesia periode tahun 2020-2022. Terdapat beberapa faktor kunci yang menjadi fokus penelitian ini. Pertama, penelitian ini mencoba mengidentifikasi pengaruh masa kerja auditor (audit tenure) terhadap kualitas audit. Kedua, reputasi Kantor Akuntan Publik (KAP) juga dianggap memiliki pengaruh signifikan pada kualitas audit. Ketiga, besaran honorarium audit (fee audit) juga menjadi faktor yang relevan dalam penelitian ini. Penelitian ini juga mempertimbangkan peran komite audit sebagai variabel moderasi dalam pengaruh masa kerja auditor, reputasi KAP, dan fee audit terhadap kualitas audit. Metode penelitian yang digunakan adalah kuantitatif dengan teknik moderating. Data sekunder dari laporan perusahaan sektor consumer non-cyclicals di Bursa Efek Indonesia selama periode 2020-2022 digunakan sebagai sumber data. Sampel penelitian dipilih melalui metode purposive sampling, dan analisis data dilakukan menggunakan perangkat lunak SPSS versi 27. Hasil penelitian ini menunjukkan bahwa audit tenure, reputasi KAP dan fee audit tidak berpengaruh terhadap kualitas audit. Kemudian juga, komite audit tidak memoderasi pengaruh audit tenure, reputasi KAP dan fee audit terhadap kualitas audit. Hasil penelitian ini diharapkan dapat memberikan wawasan yang lebih dalam tentang faktor-faktor yang memengaruhi kualitas audit, serta peran penting komite audit dalam konteks ini.

Kata Kunci: audit tenure (lama kerja audit), reputasi kantor akuntan publik, fee audit, kualitas audit, komite audit

INTRODUCTION

Public accountants play a significant role in the Indonesian economy. They contribute not only to enhancing the quality and credibility of financial information but also play a crucial role in promoting Good Corporate Governance. The professional services provided by public accountants are crucial for various stakeholders, including investors, creditors, government, and other relevant parties, influencing their economic decision-making processes (Andriani et al., 2020).

In the current era of global trade, there is an increasing demand for public accountant services, involving improvements in both the quality and quantity of service providers (Andriani et al., 2020). In the competitive landscape, auditors must uphold quality as their primary foundation. The quality of audit significantly impacts the accuracy of financial reports, serving as the basis for external parties' decision-making (Muslim et al., 2020).

The concept of audit quality involves an auditor's ability to detect and report violations in a client's financial statements (Muslim et al., 2020). High-quality audits result in financial reports that provide reasonable assurance, paving the way for smarter investment decision-making (Elevendra, 2021). Maintaining high audit quality is crucial for auditors in fulfilling their professional responsibilities (Normasyhuri et al., 2022).

From an auditor's perspective, audit quality is achieved by adhering to general audit standards, maintaining independence, making wise judgments during the audit process, and preparing audit reports (Rahayu et al., 2020). However, fraud in the audit process can occur, leading to financial scandals and cases of inaccurate financial reporting (Qatrunnada & Sundari, 2021).

Financial scandals often happen in Indonesia due to conflicting interests leading to financial statement manipulation by company management. Incidents of financial statement manipulation, such as those in PT. Asuransi Jiwasraya (AJS) and PT. Tiga Pilar Sejahtera Food Tbk, have resulted in legal consequences (Decision of the Central Jakarta District Court Number 34/Pid.Sus-TPK/2020/PN Jkt.Pst and Decision of the South Jakarta District Court Number 1028/Pid.Sus/2020/PN JKT.SEL).

These scandals connecting auditors to accounting scandals have eroded public trust in audit quality. Optimal audit quality reflects an auditor's ability to accurately disclose the true condition in financial statements and prevent the presentation of false information. Cases highlighting audit quality, such as the one involving the Public Accounting Firm Satrio Bing Eny & Rekan (KAP SBE), sanctioned by the Financial Services Authority (OJK), have led to restrictions on audit services provided (SP 62/DHMS/OJK/X/2018).

Audit quality, as explained by (Andriani et al., 2020), is significantly influenced by internal and external factors, including audit tenure, the reputation of the Public Accounting Firm, and audit fees. Audit tenure refers to the period between the auditor and the client, while Public Accounting Firm reputation relates to the image and prominent name of the Public Accounting Firm. On the other hand, audit fees include the costs received by public accountants in exchange for their audit services.

The role of the audit committee assigned to oversee the audit process is also a key factor influencing audit quality. The audit committee is responsible for internal control

implementation, risk management, compliance with legal provisions, accounting policies, and Good Corporate Governance mechanisms.

Previous research has revealed various findings regarding factors influencing audit quality, including the interaction between audit tenure, Public Accounting Firms reputation, and audit fees. However, further research is needed to deepen the understanding of the impact of these factors on audit quality. Therefore, this study focuses on "The Influence of Audit Tenure, Public Accounting Firms Reputation, and Audit Fees on Audit Quality with the Audit Committee as a Moderating Variable."

LITERATURE REVIEW

Agency Theory

Agency Theory, introduced by Jensen and Meckling in 1976, forms the basis for understanding business practices across various contexts. It delves into the collaborative relationship between a principal (shareholders or investors) and an agent (managers), where the principal demands accountability through financial reports. In governmental contexts, agency theory is applied to analyze public policies and financial reporting, emphasizing transparent reporting by the government acting as an agent.

To address conflicting interests within this framework, assurance of fraud-free financial reports complying with standards is crucial. Public accounting, acting as an intermediary, plays a vital role in managing company finances. Auditors' results are pivotal for shareholders and investors in decision-making. High-quality audits are essential for reliable financial statements, ensuring users can make well-informed decisions.

Stakeholder Theory

Proposed by Harrison et al. in 1984, Stakeholder Theory asserts that companies interact with various internal and external parties. To make internal performance accountable to external parties, an independent and objective auditor is essential for assessing financial statements. This theory underscores the importance of financial reports being relevant and beneficial to stakeholders, emphasizing the need for an independent auditor in the financial audit process. The theory acknowledges accountability not only to shareholders but also to other relevant parties, necessitating timely financial reports.

Audit Quality

Audit Quality is a critical aspect significantly impacting a company's financial information. It refers to the auditor's ability to identify errors in financial statements and communicate them to users. Competence and independence of auditors are essential for achieving good audit quality. The purpose of an independent auditor's audit is to provide an opinion on the fairness of a company's financial statements, crucial for determining credibility. Good audit quality produces valuable information for decision-making, and it is measured through various indicators, including competence, ethics, independence, and quality control.

Audit Tenure

Audit Tenure, the collaboration period between an auditor and a client, is a significant topic. Regulations in Indonesia limit audit tenure to mitigate risks associated with prolonged closeness between auditors and clients. Long audit tenure is argued to reduce auditor independence and objectivity, potentially compromising audit quality. Regulations aim to address this by specifying maximum durations for audit engagements.

Public Accounting Firm Reputation

The reputation of a Public Accounting Firm is crucial in the audit world. Investors consider the quality of audits from reputable when making investment decisions. The reputation, measured by factors like size and specialization, reflects the experience of the Public Accounting Firms in conducting audit work. Reputable Public Accounting Firms, especially larger ones, tend to demonstrate a high level of independence and professionalism in their audits, enhancing the credibility of both auditors and the Public Accounting Firms.

Audit Fee

Determining audit fees is a crucial aspect of audit practice. Audit fees, outlined by IAPI, are the compensation received by auditors for their services. The amount of audit fees received can impact the thoroughness and quality of audit work. Transparent and fair agreements on audit fees are essential to prevent tariff competition that could harm the reputation of auditors and Public Accounting Firms.

Audit Committee

The audit committee, mandated by regulations in Indonesia, assists the board of commissioners in supervisory tasks. It plays a key role in overseeing internal control systems, ensuring financial report quality, and enhancing the internal audit function. The committee's responsibilities include reviewing financial information, ensuring compliance with laws, providing independent opinions, recommending auditor appointments, overseeing internal audits, reviewing risk management activities, handling complaints, and maintaining confidentiality. The audit committee, consisting of independent members, operates under the board's auspices, supporting supervisory functions, especially in financial reporting.

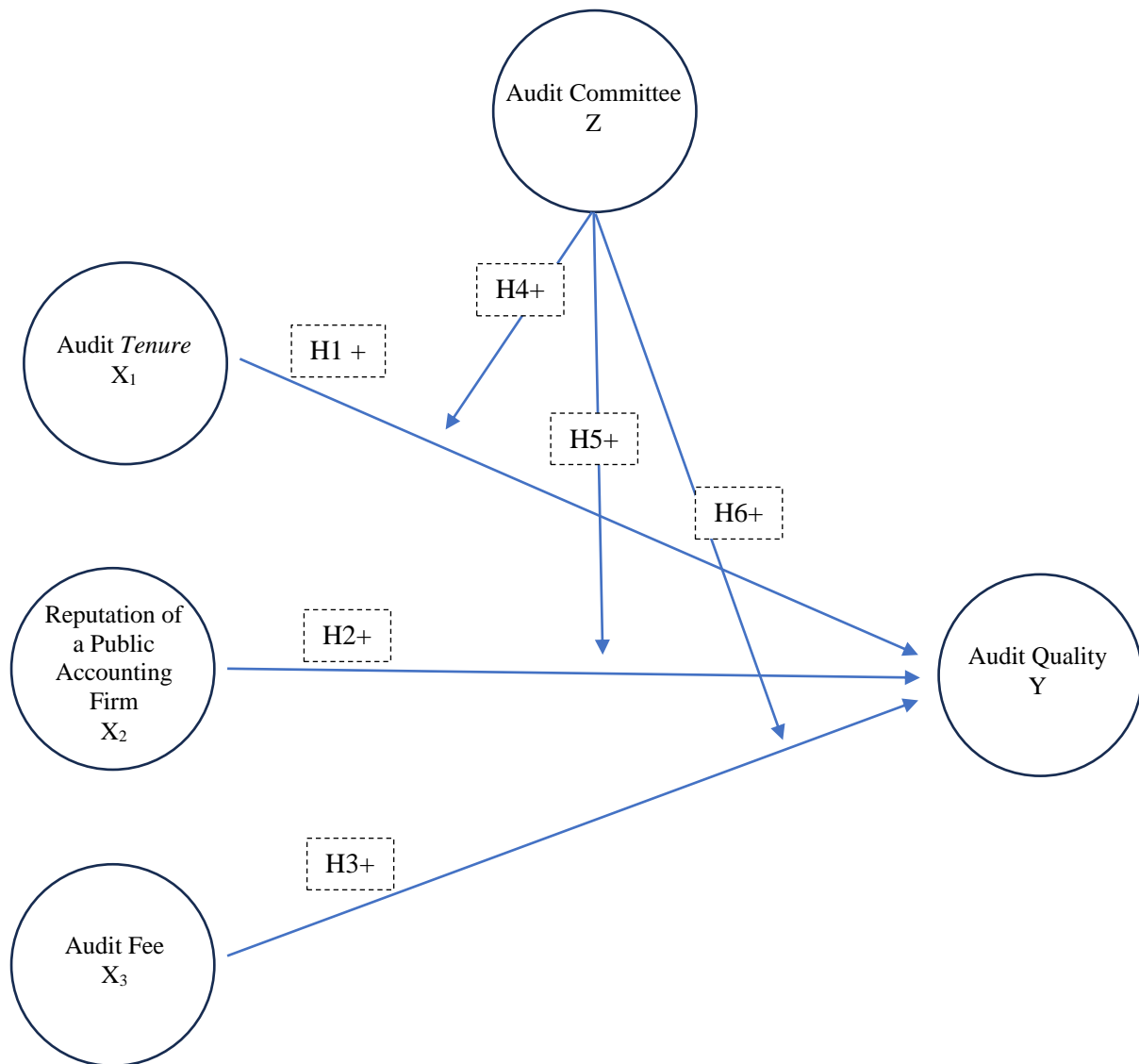


Figure 1. Framework of thinking

RESEARCH METHODOLOGY

The research employs a quantitative approach with moderating techniques. Secondary data from the financial reports of non-cyclical consumer sector companies listed on the Indonesia Stock Exchange during the period 2020-2022 serves as the primary data source. The sample is selected using purposive sampling methods, and data analysis is conducted using SPSS software version 27.

Table 1. Operationalization of Variables

Variable	Dimensions	Indicators	Scale
Audit Quality (Y)	Audit Quality is the probability of an auditor in detecting any fraud and violations of the accounting system in the financial statements of a client.	Earning surprise benchmark $1 = \mu - o < ROA < \mu + o$ $0 = \mu - o > ROA > \mu + o$	Nominal

Audite tenure (X ₁)	Audit Tenure is the duration of the audit engagement by the Public Accounting Firm in providing audit services to a client.	Calculating the number of years a public accounting firm engages with the same company, where the initial engagement year starts with the number 1 and increases by 1 for each subsequent year if the public accounting firm remains the same.	Intervals
Reputation of a Public Accounting Firm (X ₂)	The Reputation of a Public Accounting Firm is a measure of the quality value of a Public Accounting Firm, proxied through categorization based on the size and measured by specialization.	Utilizing Dummy Variables: 1 = Public Accounting Firm affiliated with Big Four 0 = Public Accounting Firm not affiliated with Big Four	Nominal
Audit Fee (X ₃)	Audit Fee is the remuneration amount paid by the client to the auditor as compensation for the audit services rendered by the auditor.	Natural Logarithm of Audit Fee: Fee = Ln(audit fee) Natural logarithm of audit fee Fee = Ln(audit fee)	Ratio
Audit Committee (Z)	Audit Committee is a committee that functions to oversee the company's activities.	Number of audit committee members	Intervals

Source: Processed secondary data (2024)

RESULT AND DISCUSSION

Based on the outlined background, this study aims to analyze the Influence of Audit Tenure, Public Accounting Firm (KAP) Reputation, and Audit Fee on Audit Quality, with the Audit Committee as a Moderating Variable. The research is focused on companies in the non-cyclical consumer sector listed on the Indonesia Stock Exchange during the period 2020-2022. Therefore, the research problems can be formulated as follows:

1. Does audit tenure influence audit quality?
2. Does the reputation of the Public Accounting Firm (KAP) influence audit quality?
3. Does the audit fee influence audit quality?
4. Does audit tenure influence audit quality with the audit committee as a moderating variable?

Overview of the Research Object

The research population consists of companies listed on the Indonesia Stock Exchange (BEI) from 2020 to 2022, operating in the non-cyclical consumer sector. Companies in this sector typically offer products or services with stable demand over time, not significantly

affected by economic cycle fluctuations. Sub-sectors included in this category encompass goods and services considered basic needs, such as food, beverages, household products, and healthcare.

Data used in this study are secondary data obtained from audited financial reports, accessed through the official Indonesia Stock Exchange website www.idx.com. The researcher applies purposive sampling method to select samples from the population, with several sample selection criteria, including:

- a. Companies operating in the non-cyclical consumer sector and not delisted during the observation period (2020-2022).
- b. Companies that publish complete audited financial reports on the Indonesia Stock Exchange from 2020 to 2022.
- c. Companies transparently disclosing information about audit fees in their annual audit reports.
- d. Non-cyclical consumer sector companies reporting financial results in Indonesian Rupiah.

Table 2. Research Sample

No.	Criteria	Sum
1.	Non-cyclical consumer sector companies listed on the Indonesia Stock Exchange 2020-2022	85
2.	Sample companies whose audited financial report data are not available on the Indonesian Stock Exchange	(0)
3.	Sample companies that do not include 2020-2022 audit fees	(42)
4.	Sample companies that use currencies other than the Rupiah in their financial reports	(2)
Number of samples per period		41
Research period		3
Total research sample (41 x 3 years)		123

Source: Processed secondary data (2024)

CONCLUSION

Based on the collected data and the results of testing using the logistic regression model, the following conclusions can be drawn:

1. Audit Tenure: The duration of the audit (Audit Tenure) does not have a significant influence on audit quality, aligning with previous findings by (Suciati, 2019).
2. Public Accounting Firm Reputation: The reputation of the Public Accounting Firm does not exert a significant influence on audit quality, consistent with research findings reported by (Novrilia et al., 2019).
3. Audit Fee: The magnitude of the audit fee (Fee Audit) does not have a significant impact on audit quality, in line with the findings revealed by (Novrilia et al., 2019).
4. Audit Committee and Audit Tenure: The Audit Committee is unable to moderate the relationship between Audit Tenure and audit quality, in accordance with previous research conducted by (Laili, 2020).

5. Audit Committee and KAP Reputation: The Audit Committee cannot moderate the relationship between Public Accounting Firm Reputation and audit quality, differing from the research findings reported by (Normasyhuri et al., 2022).
6. Audit Committee and Audit Fee: The Audit Committee is unable to moderate the relationship between the magnitude of the audit fee (Fee Audit) and audit quality, consistent with the research conducted by (Wahyu, 2020).

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