

AUDIT QUALITY THROUGH THE PERSPECTIVE OF AUDIT FEE, AUDIT TENURE, AND COMPANY SIZE

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ABSTRACT

Introduction/Main Objectives: This research aims to determine the influence of audit fees, audit tenure, and company size on audit quality. This research was chosen because audit quality is of particular concern, considering that financial reports are used by many interested parties.

Background Problems : there is phenomenon fraud in preparing financial reports and not being detected by auditors and the results inconsistent research

Novelty: Factors influencing audit quality in transportation sector companies

Research Methods: The population of this research is transportation sector companies listed in the BEI in 2019-2022. Sample selection used purposive sampling technique, the sample obtained was 17 companies with a total sample of 68 company data. The data collection method used is data documentation and the data analysis technique used in this research is logistic regression analysis with SPSS.

Findings/Results : Based on the research results, it shows that audit fees, audit tenure, and company size can only influence the audit quality variable by 57.6% and the remaining 42.4% is influenced by other variables outside the research.

Conclusion: The research results show that audit fees partially influence audit quality. Meanwhile, audit tenure and company size partially have no effect on audit quality. In the other hand, audit fees, audit tenure, and company size together influence audit quality.

ARTICLE INFO

Keywords:

Audit Quality, Audit Fee, Audit Tenure, Company Size

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1. Introduction

In this era of globalization, the business world has developed very rapidly. Business development, both individual companies and various companies in the form of other legal entities, cannot avoid external funding, which is not always in the form of capital participation from the owner, but in the form of creditor loan withdrawals (Hasanah & Putri, 2018). This makes the company as an organization responsible for all economic events or financial transactions that occur and summarizes them in the company's financial reports. Financial reports are the final result of the accounting process which is useful in making decisions for its users (Andriani & Nursiam, 2018).

Before being used by interested parties, the financial reports will first be audited by an auditor. In general, auditing is a systematic process for objectively obtaining and evaluating evidence regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements and predetermined criteria, as well as conveying the results to relevant users. concerned (Hasanah & Putri, 2018).

Audit quality results are used to increase the credibility of financial reports for users of accounting information so as to reduce the risk of information that does not provide credibility in financial reports for users of financial reports, especially investors. Audit quality is very important in maintaining confidence in the integrity of financial reporting. The fundamental qualities of accounting information are relevance and faithful representation. Relevance shows the nature of information for decision making. Faithful representation means that the financial reports presented depict what actually happened, so that the accounting information can provide real benefits for its users (Ginanjari et al., 2019).

Auditors in Indonesia, including Marlinna Public Accountants, Merliyana Syamsul Public Accountants, and KAP Satrio, Bing, Eny & Partners, sometimes fail to meet expectations. For instance, Marlinna and Merliyana Syamsul faced restrictions on providing audit services, while KAP SBE & Partners received recommendations to enhance quality control. Despite an Unqualified Opinion in Sunprima Nusantara Pembinaan (SNP) Finance's report audited by KAP SBE, OJK found SNP Finance had defaulted on MTN interest payments, not disclosed in the report (Finansial.com, 2017).

PT Tirta Amarta manipulated data and proposed extensions and additional credit facilities to Bank Mandiri CBC Bandung 1. Rony Tedy, as the company's director, requested IDR 880.6 billion for working capital, IDR 40 billion for letters of credit, and IDR 250 billion for investment, guaranteeing assets. Despite claiming improved finances, an audit revealed that the company applied for IDR 1.47 trillion in credit with insufficient collateral, misusing funds meant for specific purposes (Tempo.com 2018).

In 2019, a significant issue arose in Garuda's financial report. They had a cooperation agreement with PT. Mahata Aero Teknologi for in-flight services. Mahata was responsible for all costs related to these services. Garuda recorded income from this agreement as compensation for granting rights, totaling USD 239.94 million, with USD 28 million from profit sharing with PT. Sri Wijaya Air. Despite no payments made by Mahata by the end of 2018, Garuda recognized the income (Alice & Christian, 2022).

This case damaged the image of Garuda Indonesia and its financial report auditors, namely Public Accountant (AP) Kanser Sirpeyap Public Accountant (KAP) Tanubratta Sutanto Fahmi Bambang and his partner (BDO). International members have also been sanctioned by the Ministry of Finance. Secretary General of the Ministry of Finance, Hadiyanto, said that it was suspected that

there was an audit that did not comply with financial reporting accounting standards in Garuda Indonesia's financial statements in 2018. Among them, KAP Tanubrata Sutanto Fahmi Bambang and his colleagues (members of BDO International) were auditors of the financial report of the issuer with the stock code GIIA which causes problems. So, Garuda Indonesia is subject to sanctions from all parties, such as sanctions from the Financial Services Authority (OJK), Garuda Indonesia has to pay IDR 100 million, and each director also has to pay IDR 100 million. Sanctions from the Ministry of Finance which impose sanctions, the board of directors and commissioners of Garuda Indonesia must jointly pay a fine of 100 million. Finally, the Indonesian Stock Exchange (BEI) sanctioned Garuda Indonesia to pay BEI IDR 250 million. Apart from that, the sanctions that will be given to auditors include the suspension of permits by the Minister of Finance Sri Mulyani for 12 months (Siddiq & Suseno, 2019).

The various events above indicate that the audit quality of the financial statements has not met expectations. The ability to detect fraud is something that an auditor must have because it shows the extent of the quality of the audit carried out. However, auditors are often unable to detect fraud. Fraud is easier to prevent than to detect. In audit practice, errors and fraud are often difficult to distinguish. Special audit techniques are needed to ensure that material misstatements that occur are truly the result of fraud and not errors (Ginanjari et al., 2023). Audit quality is the accuracy of the information reported by the auditor in accordance with the audit standards used by the auditor, including information on accounting violations in the client company's financial statements. In principle, good audit quality can be achieved if the auditor applies audit standards and principles, is independent and impartial, obeys the law and adheres to the professional code of ethics. Apart from preventing accounting violations and misstatements in financial reports, audit quality also helps accountants to maintain the level of public trust in the accuracy and validity of audited financial reports that have been issued by auditors. Therefore, public accountants need to maintain and improve their audit quality (Maong, 2022).

According to De Angelo in (Andriani & Nursiam, 2018), audit quality is the probability that the auditor will find and report violations in the client's accounting system. Meanwhile, the probability of finding a violation depends on the auditor's technical ability, and the probability of reporting a violation depends on the auditor's independence. Audit quality can be influenced by various factors. One of the factors that influences audit quality is audit fees. Audit fees are compensation in the form of money or other forms given to or received from clients or other parties to obtain engagements from clients or other parties (Sitta Darmaningtyas, 2018). In this case, it is assumed that higher quality auditors will charge higher audit fees (Andriani & Nursiam, 2018). Determination of audit fees is also regulated in general standards. Determination of audit fees is no less important in accepting assignments, auditors certainly work to earn adequate income .

On the other hand, due to price competition between auditors, these fees have caused several KAPs to lower their fees far below the IAPI decree in order to get clients. This is a concern that audit quality will decrease because with this price reduction, the auditor could eliminate several audit procedures that must be carried out. implemented and minimized costs as appropriate. Therefore, determining the audit fee needs to be agreed upon between the client and the auditor, so that there is no fee war that could damage the credibility of the public accountant (Fauziyyah & Praptiningsih, 2020). So, it is suspected that the higher the audit fee, the better the audit quality .

2. Literature Review

Apart from that, audit tenure is thought to be another factor that influences audit quality. Tenure is the audit engagement period between the KAP and the client regarding previously agreed audit services (Andriani & Nursiam, 2018). Audit tenure is the period of engagement between the auditor and the client which is measured by the number of years (Hasanah & Putri, 2018). Tenure becomes a debate when the tenure audit period is carried out briefly and the tenure audit period is carried out over a long period of time. With a short tenure period when the auditor gets a new client, the auditor requires additional time to understand the client and the business environment. A short tenure period results in the acquisition of information in the form of data and evidence being limited so that if there is incorrect data or data that has been deliberately omitted by managers it is difficult to find (Andriani & Nursiam, 2018). Thus, it is suspected that audit tenure has an influence on audit quality.

There is which is company size. Company size is a scale where the size of a company can be classified according to various ways , including total assets, sales, log size, stock market value, market capitalization, etc., all of which are highly correlated (Fadila et al., 2023). Company size is proxied using the natural log of total assets owned by the company so that the company is able to maintain and continue its business. The more assets a company has, the greater the company's strength in maintaining its business. Companies that are classified as large also have good potential in managing the company and providing good quality financial reporting results (Lestari & Vadila, 2020) .As firm size increases, it is likely that the number of agency conflicts will also increase and this will likely increase the demand for differentiating auditor quality. Therefore, along with the size of the company, the services of large auditors who have professionalism, independence and competence will also be used to ensure the provision of higher quality audits. So, in this case an increase in audit quality will be achieved when the auditor can detect management fraud. (Buchori & Budiantoro, 2019). Thus, it is suspected that company size has an influence on audit quality.

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Apart from audit fees and audit tenure, another factor that is thought to influence audit quality is company size. Company size or what is better known as company size is a scale where the size of a company can be classified according to various ways, including total assets, sales, log size, stock market value, market capitalization, etc., all of which are highly correlated (Fadila et al., 2023). Company size is proxied using the natural log of total assets owned by the company so that the company is able to maintain and continue its business. The more assets a company has, the greater the company's strength in maintaining its business. Companies that are classified as large also have good potential in managing the company and providing good quality financial reporting results (Lestari & Vadila, 2020). As firm size increases, it is likely that the number of agency conflicts will also increase and this will likely increase the demand for differentiating auditor quality. Therefore, along with the size of the company, the services of large auditors who have professionalism, independence and competence will also be used to ensure the provision of higher quality audits. So, in this case an increase in audit quality will be achieved when the auditor can detect management fraud. (Buchori & Budiantoro, 2019). Thus, it is suspected that company size has an influence on audit quality.

3. Method, Data, and Analysis

The research method used in this research is a quantitative method in the form of descriptive and verification research. This research using purposive technique sampling and use logistic regression analysis by SPSS. The population of this research is all transportation sector companies listed the IDX in 2019-2022. The sample are 68 companies.

This research uses three independent variables (audit fee, audit tenure, and company size) and one dependent variable (Audit Quality). Audit fees are determined when they occur The contract between the auditor and the client is based on an agreement and is usually determined before start the audit proces (Herdian & Bambang Sudaryono, 2023). The formula used to measure Fees auditing is as following.

$$Fee\ Audit = Ln (Professional\ Fees)$$

Source : (Fadila et al., 2023)

Information :

- Ln = Logarithm Natural
- *Professional Fees* = Fees issued by the company for the process auditing

Audit tenure is the period of engagement between the auditor and the client which is measured by the number of years. Disappearance independence can be seen from the increasing difficulty for auditors to provide *going concern audit opinions* (Hasanah & Putri, 2018). *Auditing tenure* can be measured with formula as following.

$$\text{Audit Tenure} = \text{KAP assignment period in the company}$$

Source : (Buchori & Budiantoro, 2019)

Information :

Period Time Assignment HOOD = Calculated with number year

Company size or company size is a scale where it can be The size of the company is classified according to various ways, including total assets, sales, log size, stock market value , market capitalization, etc are all highly correlated. The greater the total assets, sales, log size, value stock market, and market capitalization, the larger the company size (Fadila et al., 2023). According to PP no. 7 of 2021 company size criteria or size company are as follows:

Table 1. Criteria *Company Size*

Company Size	Criteria	
	Assets (No including land and buildings place business)	Sale Annual
Business Micro	Maximum 1 billion rupiah per year	0 – 2 billion rupiah per year
Business Small	> 1 billion – 5 billion rupiah per year	2 – 15 billion rupiah per year
Business Intermediate	> 5 billion – 10 billion rupiah per year	15 – 50 billion rupiah per year

Source : (PP No. 7 of 2021)

Company size can be measured with formula as following.

$$\text{Company Size} = \text{LN (Total Assets)}$$

Source : (Hasanah & Putri, 2018)

Information :

- LN = Logarithm Natural
- Total Assets = Amount Assets In Balance Sheet End Year

4. Result and Discussion

Results

Analysis Descriptive

Table 2. Descriptive Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
X1	68	18	25	20.63	1,736
X2	68	1	5	3.09	1,267
X3	68	19	30	27.00	1,877
Y	68	0	1	0.24	0.427
Valid N	68				

Source: Outputs SPSS version 25, 2023

The table above shows a general overview of the results of descriptive analysis of independent variables and variable dependent and showing that number of samples study this is 68 sample data. In the provided data, audit fees range from 18 to 25, with an average of 20.63, suggesting relatively low fees overall. The standard deviation of 1.736 indicates uniformity in fee distribution. Similarly, auditing tenure ranges from 1 to 5, with an average of 3.09, reflecting a relatively high tenure. The standard deviation of 1.267 suggests uniformity in tenure data. Regarding company size, which ranges from 19 to 30 with an average of 27, the data indicates larger companies. The standard deviation of 1.877 confirms uniformity in company size data. Lastly, audit quality ranges from 0 to 1, with an average of 0.24, indicating generally low quality. However, the higher standard deviation of 0.427 suggests heterogeneity, implying extreme or diverse points in quality assessment.

Analysis Verification

1. Normality test

Table 3. Test results Normality

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
		68
Normal Parameters ^{a, b}	Mean	0.0000000
	Std. Deviation	0.32200279
Most Extreme Differences	Absolute	0.094
	Positive	0.094
	Negative	-0.080
Test Statistics		0.094
Asymp. Sig. (2-tailed)		0.200 ^{c, d}

Source: Outputs SPSS version 25, 2023

Test normality done with Kolmogorov-Smirnov (KS) test. In this test it can be seen that the Asymp. Sig (2-tailed) is 0.200 greater than 0.05 so can concluded that audit fees, auditing tenure, company size, and audit quality is normally distributed.

2. Evaluate Appropriateness Model Regression

Table 4. Results Testing Hosmer and Lemeshow Test

Hosmer and Lemeshow Test			
Step	Chi-square	Df	Sig.
1	10,998	8	0.202

Source: SPSS 25, Data Processed Alone (2023)

Based on the table above, the results of testing the similarity of the prediction model with observations were obtained mark chi square of 10,998 with significance of 0.202. Mark significance is greater than 0.05, then there is no difference between the estimated data from the logistic regression model and the observation data. This means that the model meets the model fit. The results of the Hosmer and Lemeshow's Goodness of Fit test show a significance result of $0.202 > 0.05$, so it can be concluded that the regression model used is said to be fit.

3. Analysis Regression Logistics

Following is results analysis regression logistics in study This.

Table 5. Results Test Coefficient Regression Logistics Variables in the Equation

		B	S.E	Wald	df	Sig.	Exp(B)
Step 1 ^a	Fee_Audit	0.839	0.413	4,139	1	0.042	2,314
	Audit_Tenure	- 0.300	0.350	0.733	1	0.392	0.741
	Company_Size	0.529	0.408	1,681	1	0.195	1,697
	Constant	- 32,754	8,534	14,730	1	0,000	0,000

Source: SPSS 25, Data Processed (2023)

Based on the table above, it shows the test results with logistic regression on level of significance 5%. From testing regression logistics the so obtained regression model as follows:

$$Y = -32,754 + 0.839X_1 - 0.300X_2 + 0.529X_3 + e$$

Interpretation in logistic regression looks at the value of the regression coefficient (B) in this study predicting how big the influence of audit fee, audit tenure and company size variables is on audit quality. From the equation above it can be concluded that:

1. Constant amounting to -32,754 with a negative sign, This means that if the audit quality value assuming other variables is zero (0), then the probability of audit quality decreases by 32,754.
2. Audit fee regression coefficient is 0.839 with a positive sign, meaning if audit fee increases by 1%, then the probability that audit quality will increase by 0.839. On the other hand, if the audit fee decreases by 1%, then the probability that audit quality will decrease is 0.839.
3. The audit tenure regression coefficient is -0.300 with a negative sign, meaning that if audit tenure increases by 1%, the probability of audit quality will decrease by 0.300. On the other hand, if audit tenure decreases by 1%, then the probability of audit quality will increase by 0.300.
4. The company size regression coefficient is 0.529 with a positive sign, meaning that if company size increases by 1%, the probability of audit quality will increase by 0.529. On the other hand, if company size decreases by 1%, the probability that audit quality will decrease is 0.529.

Test Hypothesis

Partial Test

Following is table results test Partial For test influence fees auditing, auditing tenure, And company size to quality auditing .

Table 6. Results Test Partial

		B	S.E	Wald	df	Sig.	Exp(B)
Step 1 ^a	Fee_Audit	0.839	0.413	4,139	1	0.042	2,314
	Audit_Tenure	-0.300	0.350	0.733	1	0.392	0.741
	Company_Size	0.529	0.408	1,681	1	0.195	1,697
	Constant	-32,754	8,534	14,730	1	0,000	0,000

Source: Outputs SPSS version 25, 2023

The partial testing results reveal insights into various factors affecting audit quality. Firstly, regarding audit fees, the significance value of 0.042, lower than the threshold of 0.05, leads to the acceptance of the alternative hypothesis (H1), indicating that audit fees do influence audit quality as the null hypothesis (H0) is rejected. Secondly, in terms of auditing tenure, with a significance value of 0.392, surpassing the 0.05 threshold, the null hypothesis (H0) is accepted, suggesting that auditing tenure has no effect on audit quality as the alternative hypothesis (H1) is rejected. Lastly, analyzing company size, the significance value of 0.195, greater than 0.05, leads to the acceptance of the null hypothesis (H0), implying that company size does not impact audit quality as the alternative hypothesis (H1) is rejected.

Simultaneous Test

Following is table results test simultaneous For test influence fees auditing, auditing tenure, And company size to quality auditing in a way together .

Table 7. Results Test Simultaneous
Omnibus Tests of Model Coefficients

		Chi-square	Df	Sig.
Step 1	Step	32,762	3	0,000
	Block	32,762	3	0,000
	Model	32,762	3	0,000

Source: Outputs SPSS version 25, 2023

Based on the table for simultaneous testing, the sig value is obtained. model is 0.000, then the significance level is 5%, H₀ is rejected, H₁ is accepted, so it can be concluded that audit fees, audit tenure and company size together influence audit quality.

Discussion

1. Influence of Audit Fees on Audit Quality:

Higher audit fees lead to improved audit quality as auditors can allocate more resources to systematically obtain and evaluate evidence. Professionalism in auditing financial statements is enhanced, especially with industry specialization. Research by ULFA Lailatul and Merlyana Dwinda Yanthi (2021) supports this, contrasting with findings from Hariani Novrilia et al. (2019).

2. Influence of Audit Tenure on Audit Quality:

Contrary to expectations, audit tenure does not significantly impact audit quality. Although a

longer engagement period could theoretically enhance understanding of a client's financial condition, routine inspections without procedural updates limit its effect. This aligns with studies by Zahra Ismi Fauziyyah and Praptiningsih (2020) and Hariani Novrilia et al. (2019), but contrasts with Ahmad Buchori and Harry Budiantoro's (2019) findings.

3. Influence of Company Size on Audit Quality:

While larger companies typically have more robust internal control systems, the size of the company does not necessarily correlate with audit quality. Both large and small companies can implement effective control systems, resulting in no significant difference in audit quality. This is consistent with research by Hasanah & Putri (2018) and Martiya Indriyani and Zumratul Meini (2021), but not with findings by Alwianindita Renaningtyas (2019).

4. Combined Influence of Audit Fees, Auditing Tenure, and Company Size on Audit Quality:

The duration of engagement between a Public Accounting Firm and a client, alongside company size, influences the allocation of audit fees and the depth of knowledge about the client's business environment. This interplay between factors shapes audit quality.

5. Conclusion and Suggestion

Based on the results of this research, the influence of audit fees, audit tenure, and company size on audit quality can be concluded as follows.

1. Audit fees influence audit quality. This means that a large audit fee value can improve audit quality, whereas a low audit fee value can reduce audit quality.
2. Audit Tenure has no effect on audit quality. This means that the length of the audit tenure period cannot affect audit quality.
3. Company size has no effect on audit quality. This means the size of the company size value cannot affect audit quality.
4. Audit fees, audit tenure, and company size together influence audit quality.
5. Some recommendation for the future research are also advised to add variables such as auditor rotation, KAP reputation and audit committee.

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