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Audit Fee, Audit Tenure, Auditor's Reputation, and Audit Rotation on Audit Quality

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ABSTRACT

This study aimed to examine the effect of audit fee, audit tenure, audit rotation and auditor reputation on the audit quality in food and beverage companies listed in Indonesian Stock Exchange of 2014-2018. Population of the research is 90 food and beverage companies listed in Indonesian Stock Exchange of 2014-2018. Sample was taken by using purposive sampling, namely sampling with certain consideration. Based on the criteria, data sample of 104 food and beverage companies for period of three years were obtained, so that sample was 49 data. The data was analyzed by using descriptive statistic analysis and logistic regression analysis. The result shows that audit fee, audit tenure, audit rotation and auditor reputation have no influences to the audit quality.

INTRODUCTION

Financial statements describe the financial state of a certain company and also provide the information for interested parties both internal and external. To obtain fairness and reliability of a financial statement, the profession needs to know the state of the company and information from public accountants which possess good quality and high integrity to be able to bridge the conflict of interest between the principal (shareholders) with the agent (management) as company manager (Wijayani and Januarti, 2011).

Competition in the business today is increasingly rigorous including competition in the business of public accounting services. In line with the development of companies going public in Indonesia which experience rapid progress, this development has resulted in increased demand for financial statement audits. Thus, to be able to survive amid intense competition, especially in public accounting services, businesses must be able to gather as many clients as possible and gain the trust of the wider community, therefore demanding auditors continue to have good audit quality (Putra, 2013).

Audit quality is the auditor's ability to detect errors in financial statements and report them to users of financial statements. Audit quality will affect the audit reports issued by the auditor, therefore audit quality becomes important and the main aspect to guarantee the accuracy of the financial statement audit (Nugroho, 2018). Based on the Public Accountant Professional Standards (SPAP, 2015) audits conducted by auditors are said to be good quality if those meet the applicable auditing requirements or standards. An auditor is required to produce good quality work because the auditor has a great responsibility for those who have an interest in the financial statements of a company including the community (Hasanah and Putri, 2018).

The scandal of counterfeiting and manipulation of financial statements on an international scale has been carried out by large companies such as Enron Company in collaboration with Arthur Andersen's Public Accounting Firm (AA) in the act of manipulating financial statements. In Indonesia, on October 1, 2018, the Financial Services Authority (FSA) imposed administrative sanctions

on the Public Accountants (PA) Marlinna, AP Merliyana Syamsul and the Public Accountant Firm (PAF) Satrio, Bing, Eny and Associates related to OJK (Financial Services Authority) examinations of PT. Sunprima Nusantara Finance (SNP Finance). Both PA and one PAO provided an Unqualified Opinion (Wajar Tanpa Pengecualian/WTP) in the audit results of PT. SNP, but based on OJK examination results, PT. The SNP was indicated to have presented a Financial Statement that was significantly deviated from the actual financial state and caused losses to many parties (Laucereno, 2018). In addition to these cases, there have also been cases of violations regarding the public accountant profession that have also taken place in Palembang City. Minister of Finance Sri Mulyani in 2008 set sanctions on the suspension of business licenses on public accountants and public accounting firms. One of the sanctions was Public Accountant Drs. Muhammad Zen as the leader of PAF Drs. Muhammad Zen & Partners. Sanction of registration freezing of the Public Accountant Firm Drs. Muhammad Zen was issued because he had violated the Auditing Standard (AS) – Professional Conduct Public Accountant (Standar Profesional Akuntan Public/SPAP) in conducting a general audit of the financial statements of PT. Pura Binaka Mandiri in 2007 which brought a significant effect on the independent auditor's report.

In its development, audit quality is not only influenced by internal factors but also external factors including the influence of audit fees. This study assumes that higher-quality auditors will charge higher audit fees because qualified auditors will reflect information owned by principle (Ian, 2013 in Kurniasih and Rohman, 2014). In addition, the second factor is audit tenure. According to Kurniasih and Rohman (2014), audit quality can also be seen from the length of audit tenure between the auditor and the client. A long tenure can be considered as income by auditors but a long tenure can lead to an emotional relationship between the auditor and the client, thus, it may reduce the independent auditors. The third factor is audit rotation. Ferbriyanti and Mertha (2014) state that regulations regarding PAF rotation obligations are needed to produce quality audit reports so the information is reliable for various purposes.

The gap between this study and previous researches is to add to the auditor's reputation

variable, research sample, and year of sampling. This study used food and beverage companies listed on the Indonesia Stock Exchange from the 2014-2018 period.

LITERATURE STUDY AND HYPOTHESIS DEVELOPMENT

Agency Theory

Jensen and Meckling (1976) state that agency problems are caused due to differences in interests and asymmetric information between management (agent) and shareholders (principal). Jensen and Meckling (1976) also argue that conflicts of interest between principals and agents occur because of the possibility that agents may not act following the principal's interests, thereby triggering agency costs. In terms of agency, auditors also have the interest to defend their opinions, the determination of high audit fees to produce high-quality audit and the auditors may also encounter problems related to the agency interests of the auditors (Kurniasih and Rohman, 2014). According to agency theory, the independent auditors act as an intermediary between the two parties (agents and principle) who have different interests. Independent auditors also function to reduce agency costs arising from selfish behavior by the agent (manager) (Nasser, et al., 2006).

Audit Quality

Quality is work professionalism that must be truly maintained by professional public accountants. Independent is very important to be possessed by auditors in maintaining audit quality in which public accountants prioritize the public interest above the management interests or the auditors' interests in writing reports. Quality audit results can affect the image of the Public Accounting Firm itself; the quality of the audit that contains information clarity from the audits conducted by auditors on audited financial statements in accordance with auditing standards (Hartadi, 2012).

Audit Fee

DeAngelo (1981) states that the audit fee is the amount of cost incurred by external auditor services clients, so the amount of fee that represents income for PAF depends on how complex and broad the scope of the audit is and the reputation of PAF in the community, government and investors.

According to Rosnidah (2010), audit services are one of the factors for choosing audit quality levels. In Indonesia, the relationship between audit quality and audit service costs as seen from the results of audit service costs determines the quality of audits performed by PAF.

Tenure Audit

According to Hartadi (2012), audit tenure is the length of time the auditor has consecutively performed audit work on a certain company. In the terminology of the Minister of Finance Regulation No.17/PMK.01/2008, audit tenure is identical to the period of providing services for public accountants. Performing an audit procedure as such will certainly give different results if the audit procedures are carried out in a state of no time budget. The problems of audit completion time related to the auditors' dysfunctional behavior have serious implications for audit quality. In every audit activity, auditors will find an obstacle in determining the time to issue audit results that are accurate and in accordance with established rules.

Auditor's reputation

The auditor's reputation is demonstrated by public confidence in the auditor through his performance. The auditors are responsible for keeping public trust and bound in honor of the auditors themselves and public accountant firms where they work by giving opinions that are appropriate to the company's state (Verdiana, 2013). Chi (2009) has found evidence that auditor rotation used to anticipate auditor tenure can improve the quality of financial statements.

Audit Rotation

Fierdha, Gunawan, and Purnamasari (2015) argue that audit rotation is a rotation of public accountants made by the client's company. Pramaswaradana and Astika (2017) state that the purpose of auditor rotation in auditing companies is to prevent clients and auditors from a close relationship. In 2015, the government issued a new regulation governing the change of auditors PP No. 20/2015 concerning Public Accountant Practices. In PP No. 20/2015 Article 11 paragraph (1) explains that PAF is no longer restricted in conducting audits of companies. Restrictions only apply to Public Accountants, which is 5 consecutive fiscal years.

Audit Fee Affects Audit Quality

Audit fee is payment or reward allocated by clients to public accountants in return for services provided in the form of audit services. Research conducted by Kurniasih and Rohman (2014) revealed that higher costs will improve audit quality because audit fees earned in one year and estimated operational costs needed to carry out the audit process can improve audit quality.

The results of Kurniasih and Rohman's (2014) research prove that audit fee has a positive effect on audit quality. The effect of audit fees charged or paid by companies for the auditor services payment has a greater influence on audit quality produced by independent auditors. The research is also supported by Ma'rifatumbillah, et al. (2016) stating that audit fee has a positive effect on audit quality. Based on this explanation, the hypothesis drawn is as follows.

H1: Audit fee affects audit quality

Audit Tenure Affects Audit Quality

Audit tenure is the length between the auditor and client relationship regarding audit services agreed upon as the period of the auditor-client relationship. The engagement period becomes debatable when the audit engagement period is too brief or too long. The engagement period can have an impact on auditor performance on the client such as independence (Pertiwi, Hasan and Hardi, 2016).

According to Nugroho (2018), the concept of audit tenure with audit quality can be interpreted if there has been a prior engagement between the auditor and client, then the auditor will understand easily the presentation and recording made by the client so that it can help the audit process to improve audit quality. Research conducted by Panjaitan and Chairi (2014) shows that audit tenure has a positive effect on audit quality. The results of the study are supported by Nugrahanti and Darsono (2014) stating that audit tenure has a positive effect on audit quality. Based on this explanation, the hypothesis drawn is as follows.

H2: Audit tenure affects audit quality.

Auditor's Reputation Affects Audit Quality

The auditor's reputation, in this case, can be represented by several relevant auditors hired by

managers. The more frequent the auditor is hired, the higher the auditor's reputation is. Hakim and Omri (2010) found evidence that auditing results from non-big four public accountant firms have greater bid-asp spread than those big four public accountant firms. This shows evidence that the reputation of the firms strongly determines the level of information asymmetry in the audited financial statements.

Law (2008) found evidence that big four PAF is more independent than non-big four public accounting firms. In other words, big four accounting firms have a better reputation than non-big four public accounting firms. All this considered, auditor's reputation does affect auditor quality. Based on this explanation, the hypothesis is as follows.

H3: Auditor's reputation influences audit quality

Audit Rotation affects Audit Quality

Audit rotation is a change of public accounting firm in which public accountants in Indonesia can only audit the company's financial statements for a maximum of three consecutive years (Siregar, 2011). Audit rotation is a change in the Public Accounting Firm conducted by companies. Following the recent Government Regulation concerning auditor rotation PP No. 20/2015 concerning the Public Accountants Practices in article 11 paragraph (1) it is explained that the Public Accountant Firms are no longer restricted in conducting audits of companies. The restriction only applies to Public Accountants, which is for 5 (five) consecutive fiscal years. Audit rotation is measured through dummy variable; 1 if the company rotates the audit and; 0 if the company does not practice audit rotation (Kurniasih and Rohman, 2014). Based on this explanation, the hypothesis is as follows.

H4: Audit rotation affects audit quality

RESEARCH METHOD

Population is a generalization that consists of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions from (Sugiyono, 2009: 115). The population of this study is all food and beverage companies listed on the Indonesia Stock Exchange (IDX) in the 2014-2018 period.

The sample is part of the number and characteristics possessed by the population (Sugiyono, 2009: 122). In this study, the sampling technique used is purposive sampling method, which is sampling based on the suitability of the characteristics of the sample with the criteria for sample selection. The criteria of the sample are as follows:

- Food and beverage companies listed on the Indonesia Stock Exchange (IDX) in the 2014-2018 period;
- The food and beverage companies do not experience delisting during the observation period;
- Data regarding research variables must be available in full access. This study used secondary data in the form of financial reports and annual reports obtained from www.idx.co.id.

Operational Definition and Variable Measurement

Dependent Variable

The dependent variable in this study is audit quality. Audit quality is the probability that the auditor will find and report a violation in the client's accounting system (De Angelo, 1981 in Kurniasih and Rohman, 2014). This research refers to research previously conducted by Nugrahanti and Darsono (2014) that audit quality is measured using earning benchmark. Earning benchmark is a measure of audit quality that focuses on earnings quality measures that can represent the quality of earnings reported by the company and verification of financial statements conducted by the auditor. Earning Benchmark used is between $\mu - \sigma$ to $\mu + \sigma$, where μ is the average earnings/total assets while σ is the deviation. μ and σ are calculated from a sample of food and beverage companies listed on the Indonesia Stock Exchange (IDX) in the 2014-2018 period. Audit quality is poor if:

- Profit exceeds earning benchmark, value of $ROA > \mu + \sigma$, which means that the auditor provides the opportunity for companies to practice 'windows dressing' (management's efforts to increase company profits so that management can earn bonuses in the present).
- Loss exceeds the earning benchmark, $ROA < \mu - \sigma$, which means that the auditor allows the company to do 'take a bath practice'

(management efforts to increase company losses, where management expects bonuses in the future because of increased profits).

Audit quality variable formulation (MEET_BE) is as follows:

- $MEET_BE = 1$ if it meets the requirement $\mu - \sigma < ROA < \mu + \sigma$ criteria indicating high-quality audit.
- $MEET_BE = 0$ if $ROA > \mu + \sigma$, where management practices windows dressing or $ROA < \mu - \sigma$ where management practices take a bath, this indicates low-quality audit.

Independent Variable

Audit fee

Audit fee is fee received by the auditor from payments by management (Hartadi, 2012). This study refers to research conducted by Rizqiasih (2010), in which data on audit fee is proxied by professional fee accounts contained in financial statements of companies listed on the Indonesia Stock Exchange (IDX), which subsequently these variables are measured using natural logarithms from the data of professional fees account.

Audit Tenure

Audit tenure is the auditor engagement period that provides audit services within the agreed period to the client. Audit tenure in this study refers to research conducted by Werastuti (2013), which is by using an interval scale based on the length of the auditor-clients relationship. Audit Tenure is measured by calculating the number of engagement years in which the auditors of the same accounting firms conduct audit tenure with the auditee, the first year of the engagement starts with number 1 and is added to one for the following years.

Auditor's reputation

The auditor's reputation is demonstrated by public trust in the auditor's performance. The auditors are responsible for public trust and bound in honor of the auditor and the Public Accounting Firm where the auditors work by issuing opinions that are appropriate to the company state (Verdiana, 2013).

This auditor's reputation variable refers to Pamungkas (2014) research. The measurement used dummy variable which is number 1 for big four accounting firms and 0 for non-big four accounting firms. In other words, by using audit services from big four accounting firms the audit quality is expected to be better than non-big four accounting firms.

Audit Rotation

Audit rotation is a change of public accounting firm in which public accountants in Indonesia can only audit the company's financial statements for a maximum of three consecutive years. Therefore, the audit rotation variable refers to research conducted by Siregar (2011), audit rotation is measured using a dummy variable; 1 if there is an auditor rotation and; 0 if there is no auditor rotation. The independent variable in this study is audit rotation.

Data analysis method

The data analysis method used quantitative analysis technique. The analytical tool used in this study is logistic regression analysis with the following equation:

$$\text{Ln}(\text{MEET_BE} = 1 \text{ or } 0) = \alpha + \beta_1 \text{Ln_FEE} + \beta_2 \text{TENURE} + \beta_3 \text{REPUTATION} + \beta_4 \text{ROTATION} + e$$

$\text{Ln}(\text{MEET_BE} = 1 \text{ or } 0)$ = the probability of the company audited by the accounting firms that meet earning benchmark.

α = constant.

β_1 - β_4 = coefficient of the independent variable.

Ln_FEE = natural logarithm of audit fee.

TENURE = tenure audit.

REPUTATION = auditor's reputation.

ROTATION = audit rotation.

e = residual error.

RESULTS AND DISCUSSION

Overall Model Fit Test

Table 4. 1
Test Results Assess the Overall Model

Information	-2 log likelihood
Block Number: 0	51,820
Block Number: 1	48,189

Source: SPSS Output

The initial value of -2LL is 51.820. After all four independent variables were inserted, the final value of -2LL decreased to 48.189. The decrease Likelihood (-2LL) shows a better regression model or, in other words, the model hypothesized fits with the data.

Determination Coefficient Test (Nagelkerke R Square)

Table 4. 2
Determination Coefficient Test Results

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	45.583 ^a	0.119	0.181

Source: Output SPSS

Based on table 4.5 shows that the value of Nagelkerke R Square is 0.181, the variability of the dependent variables that can be explained by the independent variable is 18.1%, while the remaining 81.9% is explained by other variables outside the research model.

Regression Feasibility Test

Table 4. 3
Regression Feasibility Test Results

Step	Chi-square	df	Sig.
1	5.430	8	0.711

Source: Processed Secondary Data, 2020

Based on table 4.6, it shows that the Chi-Square value of 5.430 with a significance (p) of 0.711. Based on these results, due to the significance value greater than 0.05, the model is able to predict the value of observation (the model is fit).

Matrix Classification Test

Table 4. 4
Matrix Classification Test Results

Observed	Predicted			
	Quality		Percentage Correct	
Non-Big 4	.00	1.00		
Quality	0	11	0.0	
Step 0	Big 4	0	37	100.0
Overall				77.1
Percentage				

Source: SPSS Output

Table 4.7 shows the predictive power of the regression model to predict the likelihood of a company assessing audit quality with big 4 accounting firms is 100%. It shows that the regression model used is 20 companies (100%) which are predicted to spot audit quality with big 4 accounting firms. The predictive power model of the company that sees audit quality with non-big 4 accounting firms is 0% which means that no company is predicted to see audit quality with non-big 4 accounting firms from a total of 29 companies that considered non-big 4 accounting firms.

Logistic Regression Test

Table 4. 5
Logistic Regression Test Results

Variable	B	Sig.	
Fee	.000	.370	
Tenure	-.012	.969	
Step 1 ^a	Reputation	.256	.798
	Rotation	20.082	.999
	Constant	6.867	.283

Source: SPSS Output

The results of the logistic regression test coefficient produce the following model:

$$\ln(\text{MEET_BE} = 1 \text{ or } 0) = \alpha + \beta_1 \ln_FEE + \beta_2 \text{TENURE} + \beta_3 \text{REPUTATION} + \beta_4 \text{ROTATION} + e$$

- Based on table 4.8, it shows that the audit fee variable (Fee) as an independent variable has a positive coefficient of 0.00 with a significance level (p) of 0.370, higher than $\alpha = 5\%$. Because the significance level (p) is higher than $\alpha = 5\%$, the first hypothesis (H1) is rejected, which means that audit fee does not significantly influence audit quality.
- Audit variable tenure (Tenure) as an independent variable has a negative coefficient of -0.12 with a significance level (p) of 0.969, higher than $\alpha = 5\%$. Because the significance level (p) is higher than $\alpha = 5\%$, the second hypothesis (H2) is rejected, which means that audit tenure does not significantly influence audit quality.
- Audit reputation variable (Reputation) as an independent variable has a positive coefficient of 0.256 with a significance level (p) of 0.798, higher than $\alpha = 5\%$. Because the significance level (p) is higher than $\alpha = 5\%$, the second hypothesis (H3) is rejected, which means that audit reputation does not significantly influence audit quality.
- Audit rotation variable (Rotation) as an independent variable has a positive coefficient of 20.082 with a significance level (p) of 0.999, higher than $\alpha = 5\%$. Because the significance level (p) is higher than $\alpha = 5\%$, the third hypothesis (H4) is rejected, which means that audit rotation does not significantly influence audit quality.

Discussion

The Effect of Audit Fee on Audit Quality

Table 4.8 presents that the company size variable has a significance value of 0.370. The significance value above 0.05 indicates that audit fee variable does not affect audit quality. Thus, the first hypothesis (H1) is rejected.

The results in this study are not significant and not in accordance with the logic of preparing hypotheses. Companies that provide audit fee do not affect audit quality because audit fee cannot predict whether or not audit quality is adequate. Audit quality is perceived from auditors whether they possess an independent attitude or not. So, it is not recognized by the amount of audit fee provided by companies.

The results of this study are in line with research conducted by Ramdani (2015) which proves that audit fee does not affect audit quality.

The Effect of Audit Tenure on Audit Quality

In table 4.8 it can be seen that the audit tenure variable has a significance value of 0.969. The significance value above 0.05 indicates that the audit tenure variable does not affect audit quality. Thus, the second hypothesis (H2) is rejected.

The rejection of this hypothesis is based on the audit engagement period (audit tenure) is not a benchmark to decide whether the audit results will be of high quality. According to the length of the audit engagement period should the Public Accounting Firms better understand the condition of the client so that they know if the client has the intention to manipulate the financial statements. Because of the long engagement period, Public Accounting Firms feel confident with the client so that it does not develop the audit procedure strategy used and degrades the quality of an audit.

The results of this study are consistent with research conducted by Ramdani (2015) and Febriyanti and Mertha (2014) which prove that audit tenure does not affect audit quality.

Effect of Auditor's Reputation on Audit Quality

In table 4.8 it can be seen that the auditor's reputation variable has a significance value of 0.798. The significance value above 0.05 indicates that the auditor's reputation variable does not affect audit quality. Thus, the third hypothesis (H3) is rejected.

With regard to auditor's reputation that has been proven to not affect audit quality, this possibility could be due to the dominance of big 4 as a listed company audit. There is another possibility, the market may rarely explore further who issue opinions on audited financial statements.

Astrini (2013) states that investors will have more confidence in accounting data generated from reputable auditors. For this reason, if the company has used reputable accounting firms, probably the company will not change its auditor even though the fee offered by big four accounting firms is higher than non-Big Four accounting firms. The large-scale accounting firms have the ability to perform higher audit assignments compared to small-scale auditors to produce better audit quality.

The results of this study are consistent with researches conducted by Hartadi (2009) and Nizar (2017) which prove that the auditor's reputation does not affect audit quality.

Effect of Audit Rotation on Audit Quality

Table 4.8 shows that the audit rotation variable has a significance value of 0.999. The significance value above 0.05 indicates that audit rotation variable does not affect audit quality. Thus, the fourth hypothesis (H4) is rejected.

This research proves that conducting audit rotation is not a guarantee to produce quality audit results. According to Hartadi (2012), there is one matter that might happen when audit rotation does not affect audit quality; the market does not aware whether the auditors who express opinions on the annual financial statement have been rotated or not. Besides, most market actors in Indonesia are caused by capital gains, so it is very unlikely that they will use fundamental analysis as the basis for making stock trading decisions.

The results of this study are consistent with researches conducted by Hartadi (2009), Pramaswaradana and Astika 2017, and Nizar (2017) which prove that audit rotation does not affect audit quality.

CONCLUSION

Conclusions

Based on the analysis and discussion carried out, the following conclusions can be drawn:

- Audit fee has no effect on audit quality with a significance level of 0.370, higher than 0.05.
- Audit tenure has no effect on audit quality with a significance level of 0.969, higher than 0.05.
- Auditor's reputation has no effect on audit quality with a significance level of 0.798, higher than 0.05.
- Audit rotation has no effect on audit quality with a significance level of 0.999, higher than 0.05.

Limitation

This study has limitations that can be taken into consideration for future researches, the limitations include:

- a. This study only took samples for 5 years, from 2014, 2015, 2016, 2017 and 2018 so that the level of generalization was not adequate.
- b. The sample used in this study is limited to food and beverage companies listed on the Indonesia Stock Exchange.

Suggestion

Based on the research that the researchers have done, suggestions are as following:

- a. Future researchers might consider expanding the research sample by using sample companies from all industry sectors listed on the IDX.
- b. Further researchers are encouraged to add independent research variables to explain audit quality better. Independent variables that can be used such as going concern opinion.
- c. Future studies are suggested to increase the number of research variables so that research results vary.

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