

The Effect of Fee, Tenure, Rotation, Reputation on Audit Quality with Audit Committee as Moderator

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The Effect of Fee, Tenure, Rotation, Reputation on Audit Quality with Audit Committee as Moderator

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ABSTRACT

Good audit quality can improve the quality of financial statements and the trust of the users. This study aims to analyze the effect of Audit Fee (FEE), Audit Tenure (TNR), Audit Rotation (ROT), and Public Accounting Firm Reputation (RPT) on Audit Quality (QLT) and analyze the effect of the Audit Committee (CMT) in moderating FEE, TNR, ROT, and RPT on QLT. The research sample used purposive sampling method in financial sector service companies listed on the IDX in 2017-2022 and there were 36 companies with 216 data. The data analysis method used SPSS 25 and Eviews 13. The results showed that FEE and ROT had no effect on QLT. TNR has an effect on QLT. RPT has a negative effect on QLT. CMT strengthens the effect of TNR on QLT. CMT cannot moderate the effect of RPT on QLT. The novelty of this research is that it modifies the audit committee measurement from previous research. This research has implications for financial sector service companies so that the Audit Committee in appointing Public Accounting Firm should consider the length of time Public Accounting Firm has been engaged with the same company in a row.

Keywords: Audit Committee, Audit Fee, Audit Quality, Audit Rotation, Audit Tenure, Reputation of Public Accounting Firm

INTRODUCTION

Quality of audit is a condition in which the auditor who carries out the audit can provide assurance that the audited report is free from fraud and material misstatement (Fahrurroji et al., 2022). Good audit quality is an important factor in corporate sustainability and maintaining the trust of the investor community (Sailendra et al., 2021). Audits carried out by auditors can be of quality if they meet the auditing provisions or standards which include the professional quality of auditors and the considerations used by auditors in conducting audits of companies (Effendi & Ulhaq, 2021). The better of audit quality, the more credible the financial statements so that it can increase the trust of financial statements users (Fauziyyah & Praptiningsih, 2020).

The case that occurred in the financial sector service company, namely PT Sunprima Santara Pembiayaan (SNP Finance). The SNP Finance case indicates a violation of professional standards in audits conducted by public accountants in the implementation of a general audit of SNP Finance's financial statements during the 2012-2016 fiscal year. The quality control system owned by the Public Accounting Firm contains weaknesses because it cannot properly prevent the threat of proximity in the form of a long enough relationship between the same senior personnel for a long enough period. As a result of these violations, the Ministry of Finance has imposed sanctions on three related public accountants, namely Public Accountant Marlina, Public Accountant Merliyana Syamsul, and Public Accounting Firm Satrio Bing Eny and Partners (Akbar & Widyastuti, 2018).

Another case in 2022 was PT WanaArtha Life, whose business license was revoked by the Financial Services Authority (OJK). OJK revealed that the financial conditions at PT WanaArtha Life were fabricated by the company so that the financial statements submitted to OJK and the published financial statements did not match the actual conditions (Anggraeni, 2023). The President Director of PT WanaArtha Life decided to conduct a re-audit using a legal and legal external audit team with the aim that the audit results could produce valid data (Binekasri, 2022).

The novelty of this research is the measurement of moderating variables. This study modifies the measurement of the audit committee variable where Hatigoran & Mayangsari (2022) and Laili (2020) studies use the number of audit committees divided by the number of commissioners in the company as well as research by Normasyhuri et al. (2022) and Normasyhuri & Natalelawati (2022) which use the number of audit committees. The measurement in this study uses a dummy variable which is 1 for companies that have an audit committee with more than 3 and 0 for companies that do not have an audit committee or have an Audit Committee with a number up to 3.

The purpose of this study was to analyze the effect of Audit Fee, Audit Tenure, Audit Rotation, and Reputation of Public Accounting Firm on Audit Quality and to analyze the effect of the Audit Committee in moderating Audit Fee, Audit Tenure, Audit Rotation, and Reputation of Public Accounting Firm on Audit Quality.

LITERATURE REVIEW

Agency Theory

An agency relationship is a relationship that has been agreed upon by the principal involving the agent (management) through delegation of authority to carry out several services and decision making (Jensen & Meckling, 1976). The difference in interests between the agent and the principal will cause an information gap so that a neutral and independent third party is needed, namely an external auditor. The external auditor will

help reduce these agency problems by examining and providing assurance on the financial statements presented by company management. ¹⁸

Signalling Theory ¹⁸

Signalling theory explains that company management as an agent has an urge to provide financial statement information to external parties (Pontoh et al., 2021). Signalling theory emphasizes the importance of information submitted by companies to external parties for the benefit of investment decisions.

Expectancy theory ⁶⁵

Expectancy theory is a theory that describes how the relationship between resilience and individual encouragement in carrying out the best possible work is driven by the existence of mutual motivation that is expected and desired. There are demands regarding how strong the individual's trust is in the company in exchange for the satisfaction that the individual will give for the services and performance that have been provided (Hatigoran & Mayangsari, 2022).

³ The Effect of Audit Fees on Audit Quality

Audit Fee is the compensation received by the auditor for the audit services that have been performed (Sitompul et al., 2021). The amount of fees earned depends on the scope of the assignment, the level of expertise required, the fee structure of the Public Accounting Firm, and other professional considerations (Permatasari & Astuti, 2018). Auditors with high service fees will expand their audit procedures so that possible material misstatements and fraud can be detected so that auditors can provide quality audit reports (Richah & Triani, 2021). Thus, a high audit fee can make a good quality of audit.

¹ The Effect of Audit Tenure on Audit Quality

Audit Tenure is the period of time auditors perform audit services for the same company in a row (Effendi & Ulhaq, 2021). Tenure with a long period of time will make the auditor better understand the company environment but this can also lead to closeness between the auditor and company management so that it will make the auditor lose the independence of mental attitudes which results in the auditor not making an objective assessment and tends to take sides (Rinanda & Nurbaiti, 2018). Thus, the shorter the Audit Tenure can make a good quality of audit.

³ The Effect of Audit Rotation on Audit Quality

Audit rotation can be said to be a change in the Public Accounting Firm or public accountant who provides audit services to its clients (Permatasari & Astuti, 2018). Based on Peraturan Pemerintah Republik Indonesia No 20 Tahun 2015 Tentang Praktik Akuntan Publik it is explained that the provision of audit services on historical financial information for an entity by a Public Accountant is limited to a maximum of 5 (five) consecutive years. Public Accountants can provide audit services on historical financial information to entities after 2 (two) consecutive years of not providing these services. According to Kurniasih & Rohman (2014) stated that the regulation on Audit Rotation was made to improve audit quality. This is because auditors or Public Accounting Firm can lose independence if they have an increasingly long relationship with their clients. Thus, companies that carry out Audit Rotation can make a good quality of audit.

¹ The Effect of Public Accounting Firm's Reputation on Audit Quality

Reputation of Public Accounting Firm is a benchmark for the Public Accounting Firm that can show audit quality. Public accounting firms that will maintain their reputation by providing good audit quality tend to be public accounting firms that have a high reputation (Permatasari & Astuti, 2018). A highly reputable Public Accounting Firm is identical to a

large Public Accounting Firm in that it shows the ability of auditors to be independent in carrying out audits professionally, because the ¹⁴Public Accounting Firm becomes less economically dependent on clients. ⁹he larger the size of the Public Accounting Firm, the greater the tendency to provide a going concern audit opinion so that it can be stated that the audit results are of high quality (Effendi & Ulhaq, 2021). Thus, Public Accounting Firms affiliated with the Big Four Public Accounting Firms that provide audit services for the company's financial statements can make a good quality of audit.

¹⁰**The Effect of Audit Fee, Audit Tenure, Audit Rotation, and Public Accounting Firm's Reputation on Audit Quality**

Audit Fee is a reward for services received by the auditor for the audit activities that have been carried out (Sitompul et al., 2021). Audit Tenure is the length of time the auditor performs audit work on the same company in a row (Effendi & Ulhaq, 2021). Audit rotation can be said to be a change in the Public Accounting Firm or public accountant who provides ¹¹audit services to its clients (Permatasari & Astuti, 2018). Public Accounting Firm's reputation can be interpreted as a benchmark that shows audit quality. Public Accounting Firm which has a good name reputation will tend to maintain its reputation by providing good audit quality (Permatasari & Astuti, 2018). ⁵⁷

Audit quality is a condition where the auditor in carrying out the audit must be able to provide assurance to users of financial statements that the audited reports are free from material misstatement and fraud that occurs. To ensure this, the auditor must be guided by the established audit standards (Fahrurroji et al., 2022). Thus it can be concluded that Audit Fee, Audit Tenure, Audit Rotation, and Public Accounting Firm's Reputation can make good quality audits.

²⁵**The Role of the Audit Committee Strengthens the Effect of Audit Fees on Audit Quality** ⁴

Based on Peraturan Otoritas Jasa Keuangan No 55/POJK.04/2015, the Audit Committee is a committee formed by and responsible to the board of commissioners in helping carry out the duties and functions of the board of ²⁴commissioners. One of the duties and responsibilities of the Audit Committee is to provide recommendations to the board of commissioners regarding the appointment of an accountant based on independence, scope of assignment, and service fees. The appointment of Public Accounting Firm by the Audit Committee ⁵⁵st be appropriate by considering the amount of fees paid because this will affect the quality of the audit.

The Role of the Audit Committee Strengthens the Effect of Audit Tenure on Audit Quality ⁴

Based on Peraturan Otoritas Jasa Keuangan No 55/POJK.04/2015, the Audit Committee is formed by and responsible to the board of commissioners in helping to carry out the duties and functions of the board of commissioners. The Audit Committee has duties and responsibilities in providing recommendations for the appointment of Accountants to the board of commissioners based on the scope of the assignment, service fees, and independence. Thus, companies that have an Audit Committee will appoint Public Accounting Firm by considering the audit period relationship, which can make a good quality of audit.

The Role of the Audit Committee Strengthens the Effect of Audit Rotation on Audit Quality ³ ⁴¹

The Audit Committee aims to assist the board of commissioners in improving the duties and functions of oversight of financial reports, assessing the implementation of duties, principal, and functions of internal and external auditors, internal control systems, and practices of corporate governance (Hatigoran & Mayangsari, 2022). The Audit Committee is responsible for assisting auditors in maintaining their independence. The

existence of the Audit Committee will help supervise the company internally, assist auditors in carrying out work, and maintain the independence of an auditor (Laili, 2020).

The Role of the Audit Committee Strengthens the Effect of Public Accounting Firm's Reputation ⁶⁴ Audit Quality

Based on Peraturan Otoritas Jasa Keuangan No 55/POJK.04/2015, the Audit Committee has duties and responsibilities in providing recommendations for the appointment of Accountants to the board of commissioners based on the scope of the assignment, service fees, and independence. Currently, high quality and reputable Public Accounting Firms are reflected by the Big Four Public Accounting Firms (Hatigoran & Mayangsari, 2022). Thus, companies that have an Audit Committee will appoint a Public Accounting Firm by considering the reputation of a high Public Accounting Firm, which can make a good quality of audit.

⁶⁴ RESEARCH METHOD

Type of Research

Type of this research is descriptive using quantitative methods. ²³ The type of data used in this research is panel data which is a combination of time series data and cross section data.

²¹ Population and Research Sample

The population in this study is financial sector service companies listed on the Indonesia Stock Exchange (IDX) in 2017-2022, totaling 82 companies. The sampling technique in this study used purposive sampling method.

Table 1. Sample Criteria

No	²⁸ Description	Amount
1	Financial sector service companies listed on the IDX during 2017-2022	82
2	Financial sector service companies that did not publish audited Financial Statements and ¹⁸ Annual Reports in 2017-2022	18
3	Financial sector service companies that do not present Financial Statements in rupiah (Rp) in 2017-2022	0
4	Financial sector service companies that do not provide the required information related to research in full in 2017-2022	28
	Number of financial sector service companies that meet the sample criteria	36
	Total research sample 6 years x 36	216

Source: Processed secondary data

⁷³ Based on these criteria, 36 companies were obtained that met the research sample criteria with a total of 216 data.

Operationalization of Research Variables

Table 2. Operationalization of Research Variables

Variable	Type of Variable	Indicator	Scale
Audit Quality (QLT)	Dependent	The value "1" is for companies that get a going concern opinion, while the value "0" is for companies that do not get a going concern opinion.	Dummy with nominal scale
Audit Fee (FEE)	Independent	Natural logarithm of audit fees.	Nominal
Audit Tenure (TNR)	Independent	The length of time the Public Accounting Firm provides audit services in the same company. Starting with the number 1 for the first year and adding 1 for the following years.	Nominal
Audit Rotation (ROT)	Independent	If the company performs audit rotation, it is given a value of "1". If the company does not perform audit rotation, it is given a value of "0".	Dummy with nominal scale
Reputation of Public Accounting Firm (RPT)	Independent	If the company's financial statements are audited by a Public Accounting Firm affiliated with the Big Four Public Accounting Firm, then a value of "1" is given. If the company's financial statements are audited by a Non-Big Four Public Accounting Firm, then a value of "0" is given.	Dummy with nominal scale
Audit Committee (CMT)	Moderating	If the company has an Audit Committee with more than 3, then a value of "1" is given. If the company does not have an Audit Committee or has an Audit Committee with a number up to 3, then a value of "0" is given.	Dummy with nominal scale

Source: data processed by the researcher

Data Collection Procedure

The data sources in this study are annual reports and financial reports on financial sector service companies listed on the Indonesia Stock Exchange in 2017-2022. The data source was obtained from the official website of the company that was the research sample.

Data Analysis Methods and Hypothesis Testing

The data analysis method used in this study uses two data processing, namely descriptive analysis using SPSS 25 and Eviews 13 and analytical analysis using Eviews 13. Regression analysis in this study used logistic regression. To test the moderating variable, it is done by testing the interaction between variables called Moderated Regression Analysis (MRA).

RESULTS

Descriptive Statistic

Table 3. Descriptive Statistic with SPSS 25

	N	Mean	Median	Modus	Std. Deviation	Min	Max
QLT	216	0.23	0.00	0	0.42	0	1
FEE	216	20.96	20.72	20.14	1.22	18.60	23.49
TNR	216	4.34	3.50	1	3.24	1	17
ROT	216	0.55	1.00	1	0.49	0	1
RPT	216	0.53	1.00	1	0.50	0	1
CMT	216	0.38	0.00	0	0.48	0	1

Source: SPSS 25 Output

Table 4. Descriptive Statistic with Eviews 13

	QLT	FEE	TNR	ROT	RPT	CMT
Mean	0.226852	20.96384	4.342593	0.546296	0.532407	0.375000
Median	0.000000	20.72000	3.500000	1.000000	1.000000	0.000000
Maximum	1.000000	23.49000	17.00000	1.000000	1.000000	1.000000
Minimum	0.000000	18.60000	1.000000	0.000000	0.000000	0.000000
Std. Dev.	0.419769	1.224280	3.242629	0.499008	0.500108	0.485247
Skewness	1.304445	0.295510	1.433778	0.185984	0.129903	0.516398
Kurtosis	2.701576	2.043858	5.085132	1.034590	1.016875	1.266667
Jarque-Bera	62.05826	11.37162	113.1359	36.01077	36.00256	36.64000
Probability	0.000000	0.003394	0.000000	0.000000	0.000000	0.000000
Sum	49.00000	4528.190	938.0000	118.0000	115.0000	81.00000
Sum Sq. Dev.	37.88426	322.2551	2260.648	53.53704	53.77315	50.62500
Observations	216	216	216	216	216	216

Source: Eviews 13 Output

Based on the results above, the value of Audit Quality has a mean value of 0.23, median 0.00, mode 0, standard deviation 0.42, minimum value 0, and maximum 1 so that most companies do not get a going concern opinion from the Public Accountant who examines the company's financial statements.

The Audit Fee variable obtained a mean value of 20.96, median 20.72, mode 20.14, standard deviation 1.22, minimum value 18.60, and maximum 23.49 so that on average the company pays for financial statement audit services with high audit fees.

The Audit Tenure variable obtained a mean value of 4.34, median 3.50, mode 1, standard deviation 3.24, minimum value 1, and maximum 17 so that the average company is audited by the same Public Accounting Firm consecutively within a period of 4 years.

The Audit Rotation variable has a mean value of 0.55, median 1.00, mode 1, standard deviation 0.49, minimum value 0, and maximum 1 so that the change of Public Accountants in performing audit services in the same company in a row has been carried out in accordance with applicable regulations.

The Reputation of Public Accounting Firm variable has a mean value of 0.53, median 1.00, mode 1, standard deviation 0.50, minimum value 0, and maximum 1 so that most companies use audit services at Public Accounting Firms affiliated with the Big Four Public Accounting Firms.

The Audit Committee variable has a mean value of 0.38, median 0.00, mode 0, standard deviation 0.48, minimum value 0, and maximum 1 so that most companies have an Audit Committee with a minimum number of 3 members in accordance with Peraturan Otoritas Jasa Keuangan No 55/POJK.04/2015 Tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

Hosmer - Lemeshow Test

Table 5. Hosmer - Lemeshow Test

H-L Statistic	Andrews Statistic	Prob. Chi-Sq(8)	Prob. Chi-Sq(10)
15.1737	36.0583	0.0559	0.0001

Source: Eviews 13 Output

The Hosmer-Lemeshow Test is conducted on the basis of data testing to determine the suitability of the data sample obtained in the form of the research model being carried out (Normasyhuri & Natalelawati, 2022). The value of Probability Chi-Square is 0.0559 > 0.05, this means that the observation value can be predicted by the model or the observation data fits the model.

Overall Model Fit Test

Table 6. Overall Model Fit Test

McFadden R-squared	LR statistic	Prob (LR statistic)
0.084835	19.62334	0.000593

Source: Eviews 13 Output

Overall Model Fit Test is conducted to determine the effect of all independent variables on the dependent variable (Normasyhuri & Natalelawati, 2022). The value of Prob (LR Statistic) is 0.000593 < 0.05 means that Audit Fee, Audit Tenure, Audit Rotation, and Reputation of Public Accounting Firm jointly affect Audit Quality.

Multicollinearity Test

Table 7. Multicollinearity Test

	FEE	TNR	ROT	RPT	CMT
FEE	1.000000	0.214927	-0.106765	0.604141	0.488454
TNR	0.214927	1.000000	-0.153571	0.274200	0.166274
ROT	-0.106765	-0.153571	1.000000	0.003279	-0.024010
RPT	0.604141	0.274200	0.003279	1.000000	0.246764
CMT	0.488454	0.166274	-0.024010	0.246764	1.000000

Source: Eviews 13 Output

The Multicollinearity test aims to test whether or not there is a high or perfect correlation between the independent variables in the regression model. Based on the table above, the value between variables (correlation coefficient) < 0.9 means that there is no multicollinearity problem between independent variables.

Detemination Coefficient Test (R²)

Table 8. Detemination Coefficient Test

McFadden R-squared	LR statistic	Prob (LR statistic)
0.084835	19.62334	0.000593

Source: Eviews 13 Output

The coefficient of determination (R²) is used to measure the model's ability to explain variations in the dependent variable. The value of McFadden R-squared is 0.084835 (8.48%). Its mean that the variation in the rise and fall of Audit Quality can be explained by the variation in the rise and fall of Audit Fee, Audit Tenure, Audit Rotation, and Reputation of Public Accounting Firm is 8.48%, the remaining 91.52% is explained by other variables not examined.

Logistic Regression Test

Table 9. Logistic Regression Test

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-7.552403	3.846689	-1.963352	0.0496
FEE	0.318648	0.188338	1.691897	0.0907
TNR	0.138327	0.054231	2.550678	0.0108
ROT	-0.256086	0.343484	-0.745554	0.4559
RPT	-1.855526	0.514975	-3.603140	0.0003

Source: Eviews 13 Output

Logistic regression equation is as follows:

$$QLT = - 7.552403 + 0.318648 (FEE) + 0.138327 (TNR) - 0.256086 (ROT) - 1.855526 (RPT) (1)$$

Partial Test

Partial test aims to determine the effect of the independent variable on the dependent variable. To determine the effect, the probability value is compared with the significance level (0.05). Based on the results of the logistic regression test, the value of Prob FEE is 0.0907 > 0.05 that Audit Fee has no effect on Audit Quality. The value of Prob TNR is 0.0108 < 0.05 that Audit Tenure has an effect on Audit Quality. The value of Prob ROT is 0.4559 > 0.05 that Audit Rotation has no effect on Audit Quality. The value of Prob RPT is 0.0003 < 0.05 that Reputation of Public Accounting Firm has an effect on Audit Quality.

Simultaneous Test

Table 10. Simultaneous Test

McFadden R-squared	LR statistic	Prob (LR statistic)
0.084835	19.62334	0.000593

Source: Eviews 13 Output

The simultaneous test aims to test the joint influence of the independent variables on the dependent variable. The simultaneous test value can be seen in the Prob (LR Statistic) value. The value of Prob (LR Statistic) is 0.000593 < 0.05 means that Audit Fee, Audit Tenure, Audit Rotation, and Reputation of Public Accounting Firm together have an effect on Audit Quality.

Moderate Regression Analysis (MRA) The Role of the Audit Committee Strengthens the Effect of Audit Tenure on Audit Quality

Table 11. Audit Tenure on Audit Quality

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-1.568824	0.276944	-5.664768	0.0000
TNR	0.138327	0.054231	2.550678	0.0108
McFadden R-squared	0.010711			

Source: Eviews 13 Output

Logistic regression equation is as follows:

$$QLT = - 1.568824 + 0.138327 (TNR) \quad (1B)$$

Table 12. Audit Tenure and Audit Committee on Audit Quality

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-1.592270	0.291279	-5.466483	0.0000
TNR	0.072834	0.047956	1.518749	0.1288
CMT	0.090129	0.340755	0.264498	0.7914
McFadden R-squared	0.011012			

Source: Eviews 13 Output

Logistic regression equation is as follows:

$$QLT = - 1.592270 + 0.072834 (TNR) + 0.090129 (CMT) \quad (2B)$$

Table 13. Audit Tenure, Audit Committee, and Audit Committee Moderation on Audit Quality

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-2.205969	0.421618	-5.232152	0.0000
TNR	0.211187	0.077976	2.708344	0.0068
CMT	1.192299	0.591564	2.15504	0.0439
MTNR	-0.231667	0.102638	-2.257132	0.0240
McFadden R-squared	0.034109			

Source: Eviews 13 Output

Logistic regression equation is as follows:

$$QLT = - 2.205969 + 0.211187 (TNR) + 1.192299 (CMT) - 0.231667 (MTNR) \quad (3B)$$

Description:

- QLT = Audit Quality
- TNR = Audit Tenure
- CMT = Audit Committee
- MTNR = Audit Tenure and Audit Committee Interaction

In equation (2B) CMT prob value is 0.7914 > 0.05 its mean not significant. While equation (3B) MTNR prob value is 0.0240 < 0.05 its mean significant. Thus, MTNR is a pure moderator.

The McFadden R-squared value of equation (1B) is 0.010711, while the McFadden R-squared value of equation (2B) is 0.011012. So that the Audit Committee strengthens the effect of Audit Tenure on Audit Quality.

The Role of the Audit Committee Strengthens the Effect of Public Accounting Firm's Reputation on Audit Quality

Table 14. Reputation of Public Accounting Firm on Audit Quality

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-0.768371	0.213876	-3.592606	0.0003
RPT	-0.983383	0.338778	-2.902739	0.0037
McFadden R-squared	0.038130			

Source: Eviews 13 Output

Logistic regression equation is as follows:

$$QLT = - 0.768371 - 0.983383 (RPT) \quad (1D)$$

Table 15. Reputation of Public Accounting Firm and Audit Committee on Audit Quality

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-0.896301	0.236624	-3.787880	0.0002
RPT	-1.113196	0.356169	-3.125468	0.0018
CMT	0.486560	0.356829	1.363567	0.1727
McFadden R-squared	0.046153			

Source: Eviews 13 Output

Logistic regression equation is as follows:

$$QLT = - 0.896301 - 1.113196 (RPT) + 0.486560 (CMT) \quad (2D)$$

Table 16. Reputation of Public Accounting Firm, Audit Committee, and Audit Committee Moderation on Audit Quality

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-1.029619	0.260494	-3.952564	0.0001
RPT	-0.685179	0.446059	-1.536074	0.1245
CMT	0.949577	0.477612	1.988175	0.0468
MRPT	-1.026538	0.710674	-1.444456	0.1486
McFadden R-squared	0.055171			

Source: Eviews 13 Output

Logistic regression equation is as follows:

$$QLT = - 1.029619 - 0.685179 (RPT) + 0.949577 (CMT) - 1.026538 (MRPT) \quad (3D)$$

Description:

QLT	=	Audit Quality
RPT	=	Reputation of Public Accounting Firm
CMT	=	Audit Committee
MRPT	=	Reputation of Public Accounting Firm and Audit Committee Interaction

In equation (2D) CMT prob value is $0.1727 > 0.05$ means insignificant. While equation (3D) MRPT prob value is $0.1486 > 0.05$ means insignificant. Thus, MRPT is a homologous moderator. So that the effect of Public Accounting Firm's Reputation on Audit Quality cannot be moderated by the Audit Committee.

DISCUSSION

The Effect of Audit Fee on Audit Quality

The partial test results show a regression coefficient value is 0.318648 a probability value is $0.0907 > 0.05$ so that Audit Fee does not affect Audit Quality. The size of the audit fee given by the Company to the Public Accountant is not an indicator of good audit quality. In 2017-2021, financial sector service companies that received going concern opinions had relatively low audit fees. However, in 2022, all financial sector service companies received a going concern opinion both with low and high audit fees due to changes in the structure of the Independent Auditor's Report in accordance with Standar Audit 700 (Revisi 2021). Accordance with Peraturan Pengurus IAPI No 2 Tahun 2016, the determination of the amount of audit fees is based on the agreement between the client entity and the Public Accountant as stated in the Engagement Letter. In addition, the lower limit indicator of hourly service fees in accordance with the tiered classification has been set which can be used as a reference in determining service fees (IAPI, 2016). With these regulations, it is possible to maintain the professionalism and independence of auditors in accordance with the Code of Ethics for the Public Accountant profession in carrying out audits of company financial statements. Thus, the amount of audit fees received by the auditor will not affect the good or bad quality of the audit report issued. These results support the research of Fahrurroji et al. (2022), Laili (2020), Nursiam et al. (2021), and Suwarno et al. (2020) which states that Audit Fee has no effect on Audit Quality.

The Effect of Audit Tenure on Audit Quality

The partial test results show a regression coefficient value is 0.138327 and a probability value of $0.0108 < 0.05$. Based on these results, it can be concluded that Audit Tenure has a positive effect on Audit Quality. Financial sector service companies that get a going concern opinion have a long enough engagement with the same Public Accounting Firm in a row. This study shows that the longer the Public Accounting Firm conducts audit engagements to the same company in a row, the audit quality will be better. This is because the longer the audit engagement period causes the Public Accounting Firm to more easily understand the recording and presentation carried out by the Company in order to design effective audit procedures so that it can assist the audit process in order to improve audit quality.

The Effect of Audit Rotation on Audit Quality

The partial test results show a regression coefficient value of 0.256086 and a probability value of $0.4559 > 0.05$ so that Audit Rotation does not affect Audit Quality. These results indicate that performing audit rotation is not a guarantee to produce a good quality of

35dit reports. Audit rotation carried out in financial sector companies based on ketentuan Peraturan Pemerintah Republik Indonesia Nomor 20 Tahun 2015 Tentang Praktik Akuntan Publik Pasal 11 ayat (1) explains that the provision of audit services on historical financial information as referred to in Pasal 10 ayat (1) huruf a to an entity by a Public Accountant is limited to a maximum of 5 (five) consecutive financial years. In accordance with Pasal 11 ayat (4), a Public Accountant may provide audit services on historical financial information to the entity as referred to in paragraph (1) after 2 (two) consecutive financial years of not providing such services. Restrictions on the provision of audit services are carried out to avoid violations which, if a Public Accountant or Public 45counting Firm violates it, will be subject to administrative sanctions in accordance with Peraturan Pemerintah Republik Indonesia No 20 Tahun 2015 Tentang Praktik Akuntan Publik. The financial sector service companies that are the objects of this study have changed Public Accountants or Public Accounting Firm in accordance with applicable regulations. Audit rotation is carried out for a maximum of 4 (four) consecutive financial years. These results support the research of Andriani & Nursiam (2018), Ardhyanto (2020), Darmawan & Ardini (2021), Elevendra & Yunita (2021), Fadhilah & Halmawati (2021), Fauziyyah & Praptiningsih (2020), Sitompul et al. (2021), and Suwarno et al. (2020) which states that Audit Rotation has no effect on Audit Quality.

The Effect of Public Accounting Firm's Reputation on Audit Quality

The partial test results show a regression coefficient value is -1.855526 and a prob 26)lity value of $0.0003 < 0.05$ so that Reputation of Public Accounting Firm has a negative effect on Audit Quality. These results indicate that the financial statements of companies audited by the Non-Big Four Public Accounting Firm have good audit quality. This is possible because companies that received going concern opinions during 2017 - 2021 were companies audited by Non-Big Four Public Accounting Firms. Auditors provide judgment on economic conditions that can affect the company's business continuity 13) to the impact of the global corona virus pandemic. In addition, there 7) changes in the structure of the Independent Auditor's Report in accordance with Standar Audit 700 (Revisi 2046) tentang Perumusan Suatu Opini dan Pelaporan atas Laporan Keuangan which is effective for audits of financial statements for periods beginning on or after January 1, 2022 (IAF 3) 2021). These changes make business continuity an additional focus in the structure of the Independent Auditor's Report that has not been r 80)gulated in previous Auditing Standards. 51) erefore, in 2022 all financial sector service companies get a going concern opinion on the audit of the co 44)pany's financial statements, both audited by the Public Accounting Firm affiliated with the Big Four Public Accounting Firm and the Non-Big Four Public Accounting Firm.

The Effect of Audit Fee, Audit Tenure, Audit Rotation, and Reputation of Public Accounting Firm on Audit Quality

The simultaneous test results show the Prob (LR statistic) value is $0.000593 < 0.05$. Thus, Audit Fee, Audit Tenure, Audit Rotation, and Reputation of Public Accounting Firm jointly affect Audit Quality.

The Role of the Audit Committee Strengthens the Effect of Audit Tenure on Audit Quality

81) In equation (2B) the prob value of the Audit Committee (CMT) of $0.7914 > 0.05$, which means insignificant. While equation (3B) the prob value of Moderation (MTNR) of $0.0240 < 0.05$ means significant. Thus, MTNR is a pure moderator. The McFadden R-squared value of equation (1B) is 0.010711, while the McFadden R-squared value of equati 58) (2B) is 0.011012. It can be concluded that the Audit Committee strengthens the effect of Audit Tenure on Audit Quality. The longer the Public Accounting Firm conducts audit engagements to the same company in a row, the better the audit quality will be. This is because the longer the audit engagement period causes the Public Accounting Firm to

more easily understand the company environment, presentation, and recording carried out by the Company in order to design effective audit procedures so that it can help the audit process to improve audit quality. The results of this study indicate that the better the quality of the Audit Committee, the better the supervision carried out by the Audit Committee in creating accurate and quality financial reports. The Audit Committee has carried out its duties in providing recommendations on the appointment of Public Accountants and / or Public Accounting Firms and help ensure the effectiveness of the duties of External Auditors who audit the company in order to produce quality audit reports. The appointment of the Public Accounting Firm by the Audit Committee must be appropriate because it will affect Audit Quality. Thus, it can be concluded that companies that have an Audit Committee will appoint a Public Accounting Firm by considering the audit period relationship, so that it can make a good quality audit.

The Role of the Audit Committee Strengthens the Effect of Public Accounting Firm's Reputation on Audit Quality

In equation (2D) the prob value of the Audit Committee (CMT) of $0.1727 > 0.05$, meaning that it is not significant. While equation (3D) the prob value of Moderation (MRPT) of $0.1486 > 0.05$ means insignificant. Thus, MF5T is a moderator homologer. It can be concluded that the effect of Public Accounting Firm's Reputation on Audit Quality cannot be moderated by the Audit Committee. This study shows that the company's financial statement audited by the Non Big Four Public Accounting Firm have good audit quality. However, the Audit Committee tends to provide recommendations for the appointment of a Public Accounting Firm at a Public Accounting Firm affiliated with the Big Four Public Accounting Firm. The Audit Committee that has carried out its duties in providing recommendations on the appointment of a Public Accounting Firm that will conduct an audit of the company does not affect the Reputation of the Public Accounting Firm on Audit Quality. This is possible because good audit quality is produced depending on the judgment of each Auditor and Audit Standards issued by authorized institutions such as Standar Audit 700 (Revisi 2021) tentang Perumusan Suatu Opini dan Pelaporan atas Laporan Keuangan which regulates changes in the structure of the Independent Auditor's Report. Thus, the appointment of a Public Accounting Firm by considering the reputation of a high Public Accounting Firm by the company's Audit Committee does not affect good audit quality.

CONCLUSION

The conclusion in this research is that Audit Fee does not affect Audit Quality. Audit Tenure has a positive effect on Audit Quality. Audit Rotation has no effect on Audit Quality. Reputation of Public Accounting Firm has a negative effect on Audit Quality. Audit Fee, Audit Tenure, Audit Rotation, and Reputation of Public Accounting Firm jointly affect Audit Quality. The Audit Committee strengthens the effect of Audit Tenure on Audit Quality. The effect of Public Accounting Firm's Reputation on Audit Quality cannot be moderated by the Audit Committee.

LIMITATION

This study has several limitations and is expected to be refined in future studies, the data of this research is limited to financial sector service companies listed on IDX in 2017-2022 and there are still many factors that affect Audit Quality in other financial sector service companies that are not examined.

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DECLARATION OF CONFLICTING INTERESTS

The authors declare that there is no conflict of interest.

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