

Influence *Audit Fee*, *Tenure Audit* And KAP Rotation On Audit Quality

Empirical Study on BUMN Banking in Indonesia

*Audit Fee, Tenure
Audit, Rotation
and Audit Quality*

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613

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ABSTRACT

The purpose of this research is to prove that the influence *audit fees*, KAP rotation, and *tenure audit* on the quality of audits of state-owned banking staff located in Indonesia. This research consists of three independent variables consisting of audit fees, audit tenure, and KAP rotation, as well as one dependent variable, namely audit quality. This research uses a methodology *causal explanatory*, causal explanatory research that involves explaining the relationships between variables and evaluating previously created hypotheses. In this research, there are 4 companies and research objects in State-Owned Enterprise (BUMN) banking companies listed on the Indonesia Stock Exchange (BEI) during the 2015-2022 period. The data analysis technique in this research uses statistical data. The results of this research show that simultaneously *audit fees*, *tenure audit*, and KAP rotation has a positive influence on audit quality. Further more *audit fees* has a positive effect on audit quality. Then *tenure audit* has a positive effect on audit quality. Meanwhile, KAP rotation has a positive influence on audit quality.

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

INTRODUCTION

Various financial cases involving auditors still occur frequently. Because financial reports are the only source of information for shareholders, conducting an audit will ensure that the information in the financial statements is relevant and reliable for shareholders and other stakeholders (Ghazmahadi *et al.*, 2020; Mariam *et al.*, 2021). Audit quality seeks to improve audit performance results on clients' financial statements by investigating the occurrence of material misstatements (Bachtiar *et al.*, 2023; Harahap & Ramli, 2023; Khasanah *et al.*, 2021; Supiati *et al.*, 2021). Audit quality is very important for business continuity because it makes financial reports trustworthy, becomes the basis for decision making, and increases business profitability (Evia *et al.*, 2022; Mariam *et al.*, 2020; Ramli, 2020; Rumaidlany *et al.*, 2022; Sylvyani & Ramli, 2023). On the other hand, audit quality can be a factor in business failure if auditors make mistakes or fail to deliver audit results (Evia *et al.*, 2022).

According to research by Kurniasih (2014), audit quality can be seen from the relationship that exists between auditors at Public Accounting Firms (KAP) and clients, namely by audit engagement or audit work period. To reduce *agency problems* in companies, independent parties more often referred to as independent auditors are needed to handle this problem (Tandiontong, 2016; Imran *et al.*, 2020; Ramli, 2020b; Rinaldi & Ramli, 2023; Utama *et al.*, 2020). Considering that audit quality is very important for stakeholders, the presence of an auditor who is an independent party is expected to protect the interests of shareholders and creditors. Auditors have a duty to provide open and honest information regarding company performance.

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Apart from that, there are several other non-technical factors such as: *audit fees* and *tenure audit*. *Audit fees* is compensation in the form of money or other forms paid to or received from clients or other parties as compensation for an engagement (Agustini and Siregar, 2020; Mulya & Ramli, 2023; Ramli, 2019; Salma & Ramli, 2023; Situmorang *et al.*, 2023; Yunus *et al.*, 2023). *Audit fees* which will improve audit quality by expanding audit procedures to uncover problems with client companies. This is in line with research by Andriani and Nursiam (2018), which found that the higher the value *audit fees* provided by the company, it will further improve the quality of the audit.

According to Kurniasih and Rohman (2014), audit quality can also be seen from the length of time *tenure audit* between the auditor and the client, *tenure* long ones can be considered by auditors as income, how ever *tenure* a long period of time can create an emotional relationship between the auditor and the client, which can reduce the auditor's independence. *Tenure audits* or audit engagement period is the length of time required for a Public Accounting Firm to provide audit services to clients. Phenomena that link auditors to accounting scandals lead to a decline in public trust in the quality of auditors (Natalelawati, 2022; Diatmono *et al.*, 2020; Febriani *et al.*, 2023; Mariam & Ramli, 2020; Ramli, 2020a).

According to Natalelawati's research (2022), KAP Rotation aims to find out more deeply about company operations and company systems. Apart from that, KAP Rotation also aims to maintain a friendly relationship between auditors and audits related to the independence of auditor rotation that occurs between the Public Accounting Firm and clients within a yearly period can be the cause of reduced auditor independence in the Public Accounting Firm. This results in the implementation of mandatory rotation of the Public Accounting Firm so that the special relationship between the Public Accounting Firm and its clients can be reduced.

However, previous research only considered banking staff as the unit of analysis and research was conducted in the context of Islamic banking in Indonesia in 2019. This study considers expanding the scope with different variables, namely variables *audit fees*, *tenure audit*, KAP rotation in State-Owned Enterprise (BUMN) banking located in Indonesia in 2023. The aim of this research is to prove that the influence *audit fees*, KAP rotation, and *tenure audit* on the quality of audits of state-owned banking staff located in Indonesia.

Relationship between *Audit fees*, *Tenure audits*, and KAP rotation on audit quality

Effect of KAP Rotation, *Tenure audits* And *Audit fees* simultaneously has a significant effect on Audit Quality (Aisyah *et al.*, 2021). According to research by Novianti (2019), sevariable simultaneous way *audit fees*, *tenure audit*, and KAP rotation has a significant effect on audit quality. This research is in line with *Tenure audits*, *Audit fees*, and KAP rotation simultaneously influence audit quality (Rinanda and Nurbaiti, 2018). *Audit fees* received by the Public Accounting Firm (KAP) after carrying out audit services to company clients (Widari *et al.*, 2023). KAPs may tend to prioritize the financial interests of their clients rather than maintaining their independence and integrity as independent auditors (Arisudhana, 2017). If *audit fees* the company is accepted, the Public Accounting Firm (KAP) is low, but the auditor maintains a working relationship with the client based on the good audit carried out by the auditor (Sinaga and Rachmawati, 2018). *Audit fees* can be provided by a Public Accounting Firm (KAP) for auditors to establish good relationships with clients in checks carried out by auditors (Rahmawati and Sudarma, 2022). Based on the previous research above, this hypothesis was formulated: H1: Simultaneously *audit fees*, *tenure audit*, and KAP rotation has a significant influence on audit quality

Relationship between *Audit fees* on Audit Quality

According to research conducted by Pramesti and Wiratmaja, (2017); Fachruddin and Handayani, (2017); Munthe *et al.* (2018) which proves that *audit fees* has a

significant influence on audit quality. The relationship between attribution theory and *audit fees* very closely, because attribution theory refers to the cause of an event or result obtained based on an individual's perception, the greater it is *audit fees* received, the higher the audit results will be. Based on research from Pramaswaradana and Astika (2017), evidence has been shown that there is a significant influence exerted by *audit fees* on increasing audit quality *fees* given to auditors will make auditors more diligent and encourage improvements in their performance when carrying out their functions in auditing, so that later the auditing process can be completed according to procedures with even better quality results. Apart from that, according to research from Nurantiati and Purwanto (2017), their research also revealed that there would be a significant influence from *audit fees* on audit quality. The research results show that the bigger the *audit fees*, the greater the impact on the amount of a company's discretionary reserves. In general, providing an *audit fees* A company can be more effective when it finds other services outside of audit that help maximize audit quality. Based on the previous research above, this hypothesis was formulated: H2: *Audit fees* has a significant influence on audit quality.

Relationship between *Tenure audits* on Audit Quality

According to research conducted by Rahmina and Agoes (2014), it was found that *tenure audit* no significant effect on audit quality. According to research results from Andriani and Nursiam, (2017); Pertamy and Lestari, (2018); Palalangan *et al.* (2019); Angela *et al.* (2019) stated that *tenure audit* negative influence on audit quality. Because the longer the engagement period, the closer the relationship becomes, which can reduce the auditor's independence and professionalism which results in a decrease in the quality of the resulting audit. According to research from Mgbame *et al.* (2012) conducted in Nigeria empirically proves that there is a negative relationship between engagement period (*tenure audit*) with audit quality. Find evidence that the engagement period (*tenure audit*) for a long time can affect the low quality of the audit before the mandatory auditor rotation is implemented, conversely, after the mandatory auditor rotation is implemented, the engagement period (*tenure audit*) which long improves audit quality. In research conducted by Pramaswaradana and Astika (2017), it was concluded that *tenure audit* negative effect on audit quality. This happens because a long audit engagement can threaten the auditor's independence, so that the auditor does not dare to reveal the true incident. Based on the previous research above, this hypothesis was formulated: H3: *Tenure audits* has a negative influence on audit quality

The Relationship Between KAP Rotation and Audit Quality

Research conducted by Faisal (2019) stated that KAP rotation was found to have no effect on audit quality, while (Adriani, 2019) concluded that KAP rotation was found to have a positive effect on audit quality. Because of the explanation above, there is an argument which states that KAP rotation can have a positive effect and can also has a negative effect, so the hypothesis regarding the influence of KAP rotation on audit quality is two-way. Based on research by Herdiansyah and Kuntadi (2022) which revealed that KAP rotation has a significant effect on audit quality. This research is in line with research by (Yustari *et al.* 2021) which reveals that KAP rotation has no effect on audit quality. This is because whether or not there is a rotation of the Public Accounting Firm carried out by the company does not affect the quality of the audit prepared by the auditor regarding the fairness of the company's financial statements. Based on the previous research above, this hypothesis was formulated: H4: KAP rotation has a positive influence on audit quality. Based on the hypothesis framework above, the research model can be

described as Figure 1 below:

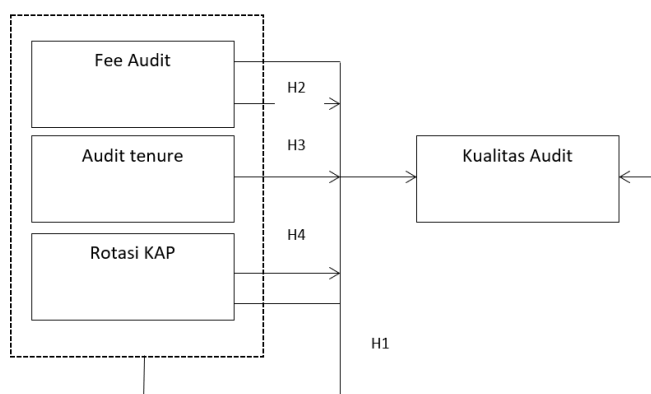


Figure 1. Research Model

616

METHODS

This research design uses methodology *causal explanatory*, causal explanatory research that explains the relationships between variables and evaluates previously developed hypotheses. Based on the type of data used, this research is quantitative research. In this research, the independent variable is *audit fees*, *tenure audit*, and KAP rotation and the dependent variable is audit quality. *Audit fees* this is measured through the use of the natural logarithm of data from Professional accounts *Fees* (Permatasari and Astuti, 2018), *tenure audit* measured by counting the number of years of engagement, where auditors from the same KAP carry out audit engagements on audit management, the first year of engagement starts with the number 1 and is added by one for in subsequent years (Sari and Rahmi, 2021), KAP rotation was measured using variables *dummy*, given a value of 1 for companies that change KAP, and a value of 0 for companies that do not change KAP (Aulia and Daljono, 2022), Variable *dummy* this measures audit quality by indicating whether the company was audited by one of the Big Four KAPs or not; if yes, the value is 1, and otherwise the value is 0 (Aritonang and Darmawati, 2022).

Secondary data in this research was obtained from financial reports *audited* 2015-2022 period and obtained officially from the Indonesian Stock Exchange website, namely www.idx.co.id. The population in this research is all banks in Indonesia, totaling 46 banks. The sampling technique used is *purposive sampling* in the category of State-Owned Enterprise Banks (BUMN) which publish financial reports for the 2015–2022 period. In accordance with the criteria, a sample of 4 companies was obtained, namely Bank Negara Indonesia Tbk. (BNI), Bank Rakyat Indonesia Tbk. (BRI), Bank Tabungan Negara Tbk. (BTN), and Bank Mandiri Tbk.

The data analysis technique in this research uses statistical data. In this research, a descriptive test was first carried out, then a classical assumption test was carried out consisting of a model feasibility test, a model accuracy test, a test of the entire model, and using the logistic regression analysis method. The logistic regression model in this research is as follows:

$$Y = \alpha + \beta_1FA + \beta_2AT + \beta_3RKAP + e.$$

Information:

Y = Audit quality

α = constanta (Y value when X = 0)

β = Regression coefficient which shows the direction of regression on the influence of variable X and Y

e = residual error

FINDING AND RESULT

Descriptive Statistical Test

➔ Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Variance
AuditFee	32	15.88	24.08	22.5481	1.41403	1.999
Tenure	32	.00	1.00	.9062	.29614	.088
Rotasi	32	.00	1.00	.5313	.50701	.257
Kualitas	32	.00	1.00	.7500	.43994	.194
Valid N (listwise)	32					

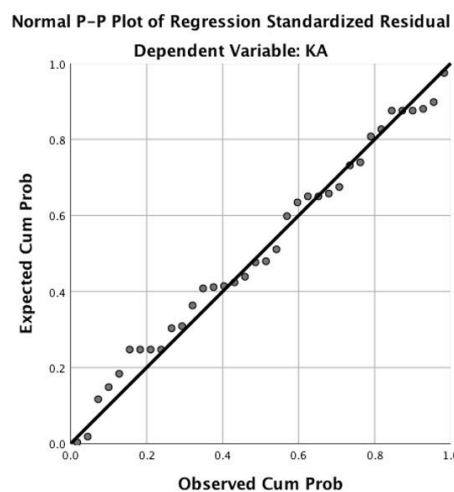
Source: Outputs processed data, 2023

In this research, we used *independent fee audit*, *audit tenure*, and KAP rotation as well as one dependent variable of audit quality in State-Owned Enterprise (BUMN) banking in Indonesia for the period 2015 - 2022. The sample data that can be considered valid in this research is 32 data. The research sample data showed variable results *audit fees* which is proxied by *fees* with a minimum value of 15.88, a maximum value of 24.08, and an average value of 22.5481 with a standard deviation value of 1.41403. It can be assumed that the level is average *audit fees* in banking at State-Owned Enterprise Banks (BUMN) in Indonesia from 2015 to 2022 is 22,5481 or 2,254.81%

Variable *tenure audit* which is proxied by *Ten* with a minimum value of 0.00, a maximum value of 1.00, and an average value of 0.9062 with a standard deviation value of 0.29614. It can be assumed that the level is average *tenure audit* in banking at State-Owned Enterprise Banks (BUMN) in Indonesia from 2015 to 2022 is 0.9062 or 90.62%. KAP Rotation Variable proxied by *Rotation* with a minimum value of 0.00, a maximum value of 1.00, and an average value of 0.5313 with a standard deviation value of 0.50701. It can be assumed that the average level of KAP rotation in State-Owned Enterprise (BUMN) banking in Indonesia during 2015 to 2022 is 0.5313 or 53.13%.

The audit quality variable is proxied by *quality* with a minimum value of 0.00, a maximum value of 1.00, and an average value of 0.7500 with a standard deviation value of 0.43994. It can be assumed that the average level of audit quality in State-Owned Enterprise (BUMN) banking in Indonesia during 2015 to 2022 is 0.7500.

Normality test



Source: Outputs processed data, 2023

In this case, normality uses *Probability Plots* provided that if the points in the test appear to follow a diagonal line then this data is normal. On the other hand, if the test does not appear to follow a diagonal line or is spread out, then the data is not

normally distributed. The results lead to test points that follow a diagonal line and are not scattered, so they are normal.

Model Fit Test

Based on the SPSS test carried out, it shows the results *Hosmer and Lemeshow Test* with value *chi-square* is 1.966 with a df of 6 and a significance value of 0.972. With a Sig value of 0.972 > 0.05, it can be concluded that there is not much difference between the data and the model used.

Classification Matrix

Based on the tests carried out, it can be explained that the model contained in the research has the ability to predict the occurrence or non-occurrence of KAP rotation of 100%.

Logistic Regression Test

The results of the tests carried out found the following model;

$$\text{Audit Quality} = 23,515 + 3,486 \text{ Fees} + 2,165 \text{ Tenure} + 3,094 \text{ Rotation} + e$$

It is said that the constant is 23.515 with audit quality which is proxied by the quality of state-owned banking in Indonesia for the period 2015 to 2022 which is estimated to be 23.515. According to the tests carried out, it shows *audit fees* which is proxied by *fees* has an effect on audit quality which is proxied by quality of 3.486, it can be explained that the variable *audit fees* positive effect on audit quality. When other variables are constant it increases on *audit fees*, it is estimated that audit quality will increase by 3,486. Variable *tenure auditor* effect on audit quality and the regression coefficient is 2.165, where the variable *tenure audit* has a positive effect on audit quality. When the variable increases *tenure audit*, it is estimated that audit quality will increase by 2,165. The KAP Rotation variable has an effect on audit quality with a regression coefficient value of 3.094, which means that the KAP Rotation variable has a positive effect on audit quality. When the KAP rotation increases by 1, it is estimated that audit quality will increase by 3,094.

Coefficient of Determination Test

The results explain that value *Nagelkerke R Square* 0.484 or 48.4%. Then it can be translated as where is the variable *audit fees*, *audit tenure* and KAP rotation has an influence on audit quality of 48.4%, while the remaining 51.6% is influenced by variables other than the independent variables used in this research which are available from 2015 to 2022.

F Test (Simultaneous Test)

Based on the SPSS test carried out, the independent variable value F calculated was 12.664 > F table, namely 2.90 or with a significance of 0.005, thus rejecting H0, which shows that the independent variable can have an influence on the model or it can be concluded that all independent variables have an influence on the dependent variable.

T Test

Table 1. Research Model Hypothesis Testing

Hypothesis	Statement	Results
H1	Simultaneously <i>audit fees</i> , <i>tenure audit</i> , and KAP rotation has a positive influence on audit quality	F count > F table Sig value. 0.005
H2	<i>Audit fees</i> has a positive effect on audit quality	T count > T table Sig value. < 0.005
H3	<i>Tenure audits</i> has a positive effect on audit quality	T count > T table Sig value. < 0.005
H4	KAP rotation has a positive influence on audit quality	T count > T table Sig value. < 0.005

Based on the SPSS test carried out, the research shows variable results *audit fees* partially has a positive effect on audit quality with t calculated results 4.356 is greater

than the t table 2.030 and sig. 0.005. *Tenure* has a positive effect on audit quality where t count is 5.123 > t table 2.030 and the sig value. 0.000 < 0.005. Rotation has a positive effect on audit quality, t count 6.235 > t table 2.030 and sig. 0.003 < 0.005.

Influence Audit fees, Audit tenure and KAP Rotation on Audit Quality

Based on the research results, it shows that *audit fees*, *audit tenure* and KAP rotation has a positive effect on audit quality in state-owned banking in Indonesia for the period 2015 to 2022, the first hypothesis could be **accepted**. The results of this test were the same as Aisyah's findings *et al.* (2021) which states that KAP rotation, *Tenure audits* and *Audit fees* simultaneously has a significant effect on Audit Quality. This shows that every state-owned banking company must pay attention to improving the quality of its audits through improvements *audit fees* or honorarium for services provided by a public accountant in auditing a company's financial statements. Apart from that, also pay attention *tenure audits*, namely the effectiveness of auditors in client companies which can be influenced by factors such as the auditor's emotional bond with the client, independence, honorarium, and so on, the length or shortness of the auditor's work period. Like wise with KAP rotation, which is a preventative effort caused by the existence of a special relationship between the auditor and the client which will have an impact on reducing audit quality, provisions related to audit rotation.

Influence Audit fees On Audit Quality

Based on the research results, it shows that *audit fees* which has a positive effect on audit quality in state-owned banking in Indonesia for the period 2015 to 2022, the second hypothesis could be **accepted**. This is the same as the findings of Pramesti and Wiratmaja, (2017); Fachruddin and Handayani, (2017); Munthe *et al.* (2018) which states that *audit fees* as a significant influence on audit quality. His height *audit fees*, resulting in audit quality increasing as well. Because it reflects the company's values when conducting an audit. On the contrary, it is getting lower *audit fees* then the quality of the audit will be lower, and the possibility of audit implementation will be inadequate.

Influence Tenure audits On Audit Quality

Based on the research results, it shows that *Tenure audits* influence on audit quality in state-owned banking in Indonesia for the period 2015 to 2022, the third hypothesis can **accepted**. The results of this test are the same as the findings of Pramaswaradana and Astika (2017), who concluded that *tenure audit* positive effect on audit quality. The higher it is *tenure audit*, then the quality of the audit will be better. Because it reflects the company's values when conducting an audit. On the contrary, it is getting lower *tenure audit* then the quality of the audit gets worse which also reflects or represents poor audit implementation. To ensure the best audit quality and maintain the integrity of the audit profession, appropriate policies and regulations are needed to manage these risks, which can be achieved through mandatory rotation or other policies.

The Effect of KAP Rotation on Audit Quality

Based on research results, KAP rotation has an effect on audit quality in state-owned banking in Indonesia for the period 2015 to 2022, the fourth hypothesis could be **accepted**. The results of this test are the same as the findings of Adriani, (2019) concluding that KAP rotation was found to have a positive effect on audit quality. The higher the KAP rotation, the better the audit quality. Because it reflects the company's values when conducting an audit. Good planning, close cooperation between related parties, and continuous monitoring of the impact of KAP rotation on audit quality are needed to carry it out well. Conversely, the lower the KAP rotation, the worse the audit quality, which reflects poor audit implementation.

CONCLUSION

Based on the results of research that the author has conducted, it can be concluded

that *audit fees*, *audit tenure* and KAP rotation has a positive influence on overall audit quality in State-Owned Enterprise (BUMN) banking in Indonesia from 2015 to 2022. *Audit fees* has a positive effect on audit quality, meaning companies with levels *audit fees* high levels can increase audit quality. *Tenure audits* has a positive effect on audit quality, meaning companies with levels *tenure audit* high levels can increase audit quality. KAP rotation has a positive effect on audit quality, meaning that companies with a high level of KAP rotation can increase audit quality.

The limitation of this research lies in the number of banks sampled in this research, only 4 State-Owned Enterprise Banks (BUMN), apart from that, the limitation also lies in the number of variables used, only 4 variables.

Suggestions for future research that can be carried out are to increase the number of research samples and add other independent variables. This provides additional clues for assessing the quality of banking financial institutions.

This research can also be a reference point for academics, researchers and banks, so that they can maintain the quality of banking audits through several elements or variables used in this research.

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