

# The Influence of Audit Fee, Audit Tenure, and Auditor Competency on Audit Quality: A Systematic Review

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## ABSTRACT

Financial audit reports play a crucial role in corporate decision-making, and their quality is impacted by various factors such as audit fees, audit tenure, and auditor competency. Audit fees refer to the costs associated with audit services, audit tenure signifies the duration of the audit firm's responsibility, and auditor competency encompasses the auditor's knowledge, skills, and attitudes. This study employs a systematic review approach, analyzing articles downloaded from the Google Scholar online database covering journals published from 2019 to 2023 using keywords like audit fee, audit tenure, auditor competency, and quality of financial audit reports. The research incorporates 10 quantitative journals, with 5 employing linear regression analysis, 4 using logistic regression analysis, and 1 utilizing the partial least squares method. The findings reveal that a majority of the journals demonstrate a positive and significant correlation between audit fees, audit tenure, auditor competency, and the quality of audit reports. Nonetheless, a few articles assert the absence of a relationship between audit fees, audit tenure, and audit quality. In summary, public accounting firms should regularly assess and formulate strategies concerning audit fees, audit tenure, and auditor competency to enhance client value by producing high-quality, accurate, and dependable financial audit reports.

**Keywords:** Audit fees, Audit tenure, Auditor competency, Audit quality

## ABSTRAK

Laporan audit keuangan berperan penting dalam membantu perusahaan untuk menentukan keputusan, dan fee audit, audit tenure, serta kompetensi auditor merupakan factor yang mempengaruhi kualitas audit. Biaya terkait jasa audit atau dapat disebut juga sebagai fee audit, audit tenure adalah durasi firma audit bertanggung jawab, dan kompetensi auditor mencakup pengetahuan, keterampilan, dan sikap auditor. Studi ini melakukan tinjauan sistematis menggunakan artikel yang diunduh dari basis data daring Google Scholar, yaitu jurnal yang diterbitkan antara tahun 2019 hingga 2023. Kata kunci audit fee, audit tenure, kompetensi auditor, dan kualitas laporan audit keuangan digunakan dalam pencarian data. Peneliti menggunakan 10 jurnal kuantitatif, diantaranya 5 jurnal menggunakan metode analisis regresi liner, 4 jurnal menggunakan metode analisis regresi logistic, dan 1 jurnal menerapkan metode partial least square. Penelitian ini menunjukkan hasil yaitu sebagian besar jurnal menyatakan terdapat keterkaitan

**JIMKES**

*positif serta signifikan antara audit fee, audit tenure, dan kompetensi auditor dengan kualitas laporan audit. Meskipun demikian, beberapa artikel menyatakan absennya hubungan antara audit fee dan audit tenure terhadap kualitas audit. Dengan demikian, dapat diambil kesimpulan bahwa kantor akuntan publik perlu secara rutin mengevaluasi dan merumuskan strategi terkait fee audit, audit tenure, serta kompetensi auditor untuk memberikan nilai tambah kepada klien melalui penyusunan laporan audit keuangan yang memiliki kualitas tinggi, akurat, dan dapat dipercaya.*

*Kata kunci: Fee audit, Audit tenure, Kompetensi audit, Kualitas audit*

## **INTRODUCTION**

Financial reports that have gone through an audit process can be used as a crucial source of information for stakeholders in supporting business decision making, especially in companies that go public (McNally et al., 1982; Oktarinaldi, 2022). In the fierce competition in the public accounting services industry, there is a strong push to win public trust through presenting reports that are trustworthy and fair or relevant. Factors such as audit fees, audit tenure, and audit competency have been proven to influence the quality of audit report presentation, as explained by (Suputra & Jati, 2020; Nadya et al., 2019; Santoso et al., 2023). They highlight the importance of auditors having certain characteristics to avoid errors in financial statements. High quality audit reports play a key role as a basis for management in making decisions. Qualitative characteristics that must be met in presenting financial reports include reliable, honest, easy to understand and relevant. It is also important that financial reports are presented fairly and comply with the definitions and conditions of liabilities, recognition of assets, expenses and income that have been determined in the basis for preparing and disclosing and presenting financial reports.

Financial reports that receive a positive assessment from auditors will gain a higher level of trust from stakeholders who have used these financial reports (Goicoechea et al., 2019). In this way, agency theory attempts to overcome agency problems that arise as a result of cooperation between parties who have different goals. The agency concept involves a separation between ownership (principal) who is a shareholder and control (agent) who is a manager who is responsible for managing the company. The quality of audit reports has an important meaning for investors, creditors and other interested parties, thus encouraging public accountants to prepare audit reports with a high level of transparency and independence (Canning & O'Dwyer, 2001). The aim is that the information presented can be trusted and provide confidence to stakeholders regarding the company's financial condition and performance. Santoso & Achmad's (2019) research shows that audit fees have an influence on audit quality, while audit tenure has no effect. However, research by Katherine Ananda Fauziah and Merlyana Dwindi Yanthi in 2021 provided different findings. According to their research, audit fees, audit tenure, and auditor competency have an influence on audit quality.

## **LITERATURE REVIEW**

Audit quality refers to the auditor's consistency and reliability when conducting audits in accordance with applicable regulations. The importance of the auditor's work results in audits is very prominent because it helps reduce the potential for incorrect financial information (Drogalas et al., 2017). Gul et al., (2013) audit quality can be measured by looking at the extent to which the auditor is able to find and reveal violations in the client's accounting system that have occurred. Meanwhile, according to the AAA Financial Accounting Committee (2000), several influences on audit quality are seen from two aspects The main ones are competence and independence which have a direct influence on the final outcome stage of the audit process (Tarek et al., 2017). also states that audit quality involves the auditor's compliance with certain procedures to ensure confidence in the reliability of financial reports (Nwanyanwu, 2017; Prabowo & Suhartini, 2021). Thus,

the conclusion obtained is that audit quality includes the extent to which the auditor finds errors in the accounting system and discloses them to stakeholders who use the report.

According to Ulfasari (2014), audit fees refer to the costs incurred by a company as a client for the services and efforts provided by the auditor during the financial report audit process. Determining the cost of an audit involves calculating the estimated number of work hours that can be charged multiplied by the hourly out-of-pocket rate. Regulations regulated in the Indonesian Association of Public Accountants (IAPI) Number 2 of 2016 categorize the determination of audit service fees into three different ways, namely determining service fees all at once, determining service fees based on members' working hours or members' working hours, engagement team, and determine the cost of services. based on the hours worked by the engagement team members or in combination with the client's budget. On the other hand, according to the 2020 Code of Ethics for the Public Accountant Profession, article 330 concerning compensation and other types of compensation explains that setting an audit fee that is lower than that of other members who work as public accountants is not justified. is directly considered an ethical violation, but can affect competence and potentially violate applicable ethics and technical standards.

Audit tenure refers to the length of the agreement period between the Public Accounting Firm (KAP) and its client to assist the client in providing audit services on an ongoing basis, measured based on the year of the agreement. Discussions regarding the term of cooperation between KAP and clients have also emerged, especially when companies are faced with the decision to change KAP after a certain period or to maintain a long-term relationship with the same KAP. The length or shortness of the audit period can give rise to findings that become the focus of debate (Mgbame et al., 2012). Whether or not the collaboration period is long is a debatable issue because it can affect the auditor's performance in the client company, including aspects such as the emotional relationship between the auditor and the client, costs, competence and other factors.

According to Junaidi et al., (2016), competency reflects the level of professionalism of an auditor, which shows that the auditor definitely has adequate abilities in his field. An auditor's competency is measured through adequate and explicit knowledge and experience, enabling them to carry out audits objectively, thoroughly and meticulously. Evaluation of this competency depends on several indicators, such as understanding accounting principles and audit standards, knowledge of various types and conditions of agencies, formal educational background, courses, training, specific skills, experience in conducting audits, as well as the number and variety of agencies that have been audited (Wardani & Waskito, 2022; Aprilia & Kusumawati, 2023). The higher the auditor's level of expertise, the greater the possibility of them producing high quality audits and gaining the trust of the public.

## **RESEARCH METHODS**

This study adopted a systematic review method complying with the PRISMA (Preferred Reporting Items for Systematic Reviews & Meta-Analyses) protocol. The articles in this research were downloaded via the online application, namely Google Scholar, and the download of the articles was carried out independently by the researcher. The inclusion standards applied to input references are 1) articles written in Indonesian, 2) research results published between 2014 and 2023, and 3) matters related to the terms audit fees, audit tenure, auditor competency and audit quality. In contrast, exclusion criteria included 1) unsuitable times in the year range and 2) articles not meeting established language criteria.

Based on keywords, a total of 2790 articles were found from two online databases in November 2023. To compile a more up-to-date review, the authors limited the selected articles to those published in the period 2019 to 2023, resulting in 1740 articles. Then, the author applied exclusion criteria based on source type and subject, which resulted in reducing the number of articles to 1330. After that, the author carried out a selection by reading the title, abstract, and accessing the full text to identify six articles that met the

standards in qualitative studies. Details regarding the article selection process for this review are explained further in Figure 1.

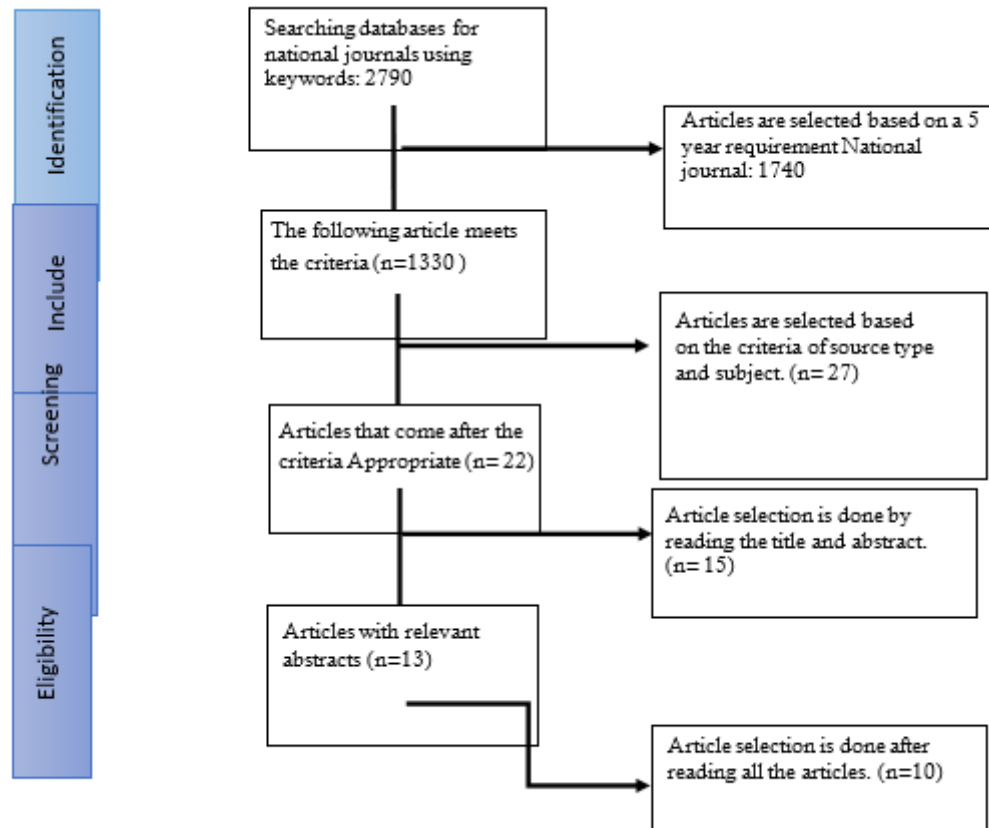


Figure 1. Flow chart of study selection

## RESULTS AND DISCUSSION

This study uses ten journal articles as references, of which seven articles provide positive information that shows significant results in the relationship between audit fees, audit tenure, and auditor competency and the quality of the audit report. In contrast, there are three other articles which state that there is no correlation between the length of audit work period and the quality of the resulting audit (Oktarinaldi, 2022; Widmann et al., 2021).

Some of the journal articles included in this study highlight the impact of audit fees, auditor competency, and audit tenure on the quality of audit reports. High audit fees can maximize the complexity and depth of the audit process. This allows misstatements of financial statements to be detected early. Auditor competency is also highlighted as a key factor that can influence audit quality. Auditors who have sufficient experience and independence can improve the quality of audit results. Furthermore, research highlights the impact of audit tenure duration on audit quality. The longer the period of the auditor's contract with the client, the greater the influence of the auditor's independence on the client, this directly affects the accuracy of the audit report. However, it was also emphasized that several articles stated that there was no relationship between the duration of audit work and audit quality. Further information regarding each article can be accessed via Appendix 1.

Audit quality plays an important role in identifying errors that occur in the financial reports presented and an auditor must comply with approved audit standards in order to create an output in the form of an audit report that is of high quality. Several factors such as the skills and abilities of auditors, the existence of an audit committee, and the level of education in accounting have the potential to influence the quality of audits. Of all the

articles reviewed, 10 articles provided positive information indicating a significant relationship between audit costs, audit work cycle length, auditor competency and audit quality. In contrast, three articles note that there is no correlation between audit fees and audit length and the resulting audit quality.

Audit fees or audit fees are costs incurred by the company to be given to public accountants as compensation for services that have been performed, namely auditing financial statements. The amount of the audit fee is adjusted based on the complexity of the audit service, assignment risk, level of professionalism and other professional considerations. Previous research shows that the amount of the audit fee has a significant influence on the quality of the audit performed. Therefore, the more complex the audit services provided by the accountant, the greater the audit fee borne by the company.

The audit period is a period of time during which the auditor is committed to auditing a particular client. By permanently involving the auditor in the audit process, the relationship between the auditor and the company becomes closer. Long-term involvement may raise concerns regarding reduced independence in the implementation of the auditor's responsibilities. The impact of audit tenure also includes audit quality, and auditors must be honest in disclosing actual information to clients when preparing audit reports on a company's financial statements. Several researchers explain that audit quality will increase significantly along with the auditor's work. However, there are also concerns that long auditor tenure can have a negative impact on audit quality due to the development of social and economic relationships between auditors and clients. So it is important to maintain a balance between auditor tenure and audit quality, as well as respecting the impact of the auditor's use of non-audit services.

Competency reflects the level of professionalism of an auditor, indicating that the auditor must have adequate skills in their field. The auditor's ability can be assessed through the level of adequate, clearly stated knowledge and experience possessed by the auditor, enabling them to carry out audit tasks objectively, thoroughly and carefully. Evaluation of this competency is carried out by referring to several indicators, including understanding of accounting principles and audit standards, knowledge of various types and conditions of agencies, formal educational background, participation in training, courses, specific skills, length of experience in conducting audits, and the number of and the variety of agencies that have been audited by an auditor. The higher the level of audit quality depends on the auditor's expertise in auditing financial reports, the higher the quality of the audit, the greater the auditor's trust from the public.

## **CONCLUSIONS**

By detailing the results of the review analysis systematically, there is a positive relationship between audit fees, audit tenure, and auditor competency on audit quality. A high level of audit complexity by public accountants reflects higher audit costs for companies. The longer an auditor is involved in the company's audit process, the closer the relationship is formed between the auditor and the company. An auditor's competency is an important indicator in assessing the quality of a financial audit report.

Several studies show that audit quality improves significantly with longer auditor tenure. However, there are also concerns that auditor tenure that is too long can negatively affect audit quality, due to the development of social and economic events that occur between auditors and clients. Therefore, it is important to maintain harmony between auditor tenure and audit quality, as well as respecting the impact of the auditor's use of non-audit services. Public accounting firms are advised to periodically evaluate and determine strategies related to audit fees, audit tenure and auditor competency to provide added value to clients through preparing high quality, accurate and reliable financial audit reports

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**Appendix**

**Appendix 1. Summary of Journal Articles**

No	Title	Authors, year	Research Design	Variable	Analysis	Results
1	The Influence of Audit Fee, Audit Tenure, Workload, and Due Professional Care on Audit Quality at Public Accounting Firms in Bali	Priana, et al 2021	Quantitative	Dependent Variable: audit quality. Independent Variable: audit fees, audit tenure, workload, and due professional care	Partial Least Square	Audit Fee, Audit Tenure, and reasonable auditor professional competency have a significant positive impact on audit quality, while workload has an insignificant negative impact on audit quality.
2	The Influence of Audit Tenure, Audit Fee, Time Pressure, Client Pressure and Task Complexity on Audit Quality at KAP Semarang	Santoso, & Achmad, 2019	Quantitative	Dependent Variable: Audit Quality Independent Variables: Audit Tenure, Audit Fee, Time Pressure, Client Pressure, Task Complexity	Multiple Linear Regression Analysis	Positive: Audit tenure does not have a significant influence on audit quality, while Audit Fee, Time Pressure, Client Pressure, and Task Complexity have a significant influence on audit quality.
3	The Influence of Competency, Independence, Audit Fees, and Audit Tenure on Audit Quality (Case Study at Public Accounting Firm Sukardi Hasan & Partners in Tangerang)	Muhidin & Arigawati, 2023	Quantitative	Dependent Variable: Audit Quality, Independent Variables: Competence, independence, Audit Fee, and Audit Tenure	Multiple Linear Regression Analysis	Competence, independence, audit fees and audit tenure have a significant impact on the quality of the resulting audit.
4	The Influence of Integrity, Audit Tenure, Audit Fees, Client Pressure, and Time Budget Pressure on Audit Quality at Public Accounting Firms in Denpasar City	Tejakusuma, Tri Arya, 2023	Quantitative	Dependent variable: Audit Quality Independent Variables: Integrity, Audit Tenure, Audit Fee, Time Budget Pressure	Multiple Linear Regression Analysis	The audit period and audit costs have a positive impact on audit quality, while integrity, client pressure and time budget pressure have no impact on audit quality.
5	The Influence of Audit Tenure and Audit Fees on Audit Quality with Competence as a Moderating Variable	Soinia, 2022	Quantitative	Dependent Variable: Audit Quality, with competence as a moderating variable Independent variables: Tenure Audit, Fee Audit	Multiple Linear Regression Analysis and MRA	Audit Tenure and Audit Fees have a positive influence on audit quality. Temporary, Competence is unable to moderate the influence of audit

No	Title	Authors, year	Research Design	Variable	Analysis	Results
6	The Influence of Audit Fee, Audit Tenure, and Audit Rotation on Audit Quality	Oktarinaldi, 2022	Quantitative	Dependent variable: Audit quality Independent Variable: Audit Fee, Audit Tenure, Audit Rotation	Logistic Regression Analysis	tenure and audit fees Audit Fee has a significant positive effect on audit quality while Audit tenure has no effect on audit quality Audit rotation has no effect on audit quality
7	The Influence of Audit Tenure, Auditor Reputation, Company Size and Audit Committee on Audit Quality	Effendi & Ulhaq, 2021	Quantitative	Dependent variable: Audit Quality Independent variables: Audit Tenure, Auditor Reputation, Company Size, Audit Committee	Logistic Regression Analysis	Duration of Audit Tenure does not have a significant impact on audit quality, Auditor reputation has a positive and significant influence on audit quality, Company size does not have a significant influence on audit quality, The audit committee does not have a significant impact on audit quality.
8	Factors that Influence Audit Quality (Case Study of KAP in Central Java	Nugroho et al., 2021	Quantitative	Dependent variable: Audit Quality Independent variables: Accountability, Competence, Independence	Multiple Linear Regression Analysis	Auditor accountability has a significant positive influence on audit quality, Auditor competency has a positive influence on audit quality, Auditor independence has no influence on audit quality.
9	The Influence of Competency, Fees, Audit Tenure, Audit Firm Size and Client Scale on Audit Quality	Richah, & Triani, 2021	Quantitative	Dependent variable: Audit Quality Independent Variable: Competency, Fees, Audit Tenure, Audit Firm Size, Client Scale	Logistics Analysis	Audit Fees and Company Size have a positive impact on Audit Quality, Client scale has a negative influence on audit quality, Auditor competency and audit tenure do not have an impact on audit quality.
10	The Influence of Audit Fees, Audit Tenure, Audit Rotation, Leverage, and Company Size on Audit Quality (Empirical Study of Financial Sector Services Companies listed on the Indonesia Stock Exchange for the 2015 - 2019 Period)	Ardhityanto, 2020	Quantitative	Dependent variable: Audit Quality Independent variables: Audit fees, Audit Tenure, Audit Rotation, Leverage, Company Size	Logistic Regression Analysis	Audit fees have a positive effect on audit quality Company size has a negative effect on audit quality Meanwhile, Audit Tenure, Audit Rotation, and Leverage have no effect on audit quality.