

IMPACT OF AUDIT FEE, TIME BUDGET PRESSURE, AUDIT TENURE AND AUDIT ROTATION ON AUDIT QUALITY
(Studi Empiris Pada Perusahaan Asuransi Yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022)

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Abstract: This research was conducted on insurance companies listed on the Indonesia Stock Exchange (IDX) during the 2018-2022 period, using secondary data sourced from the financial statements of insurance companies listed on the Indonesia Stock Exchange (IDX). The sampling technique uses purposive sampling method with several predetermined criteria. This type of research is causal research which aims to determine the causal relationship between the independent variables, namely audit fees, time budget pressure, audit tenure and audit rotation on the dependent variable, namely audit quality. Researchers use a quantitative approach method because it refers to statistical analysis and the data collected takes more of a form that can be calculated (numeric) by quantifying the research data so as to produce the information needed in the analysis.

The results of this study indicate that audit fees have a negative effect on audit quality, which will reduce capital constraints. Management may determine a reputable auditor's office for the purpose of reducing the level of doubt of capital providers, but the selection of the auditor's office does not determine a good level of audit quality, because quality audits are carried out consistently. Meanwhile, time budget pressure, audit tenure and audit rotation have no effect on audit quality. This, if associated with agency theory, is a conflict that occurs due to information asymmetry between management and shareholders and changes in company dynamics associated with auditor changes do not contribute to improving audit quality.

Keywords: Audit Fee, Time Budget Pressure, Audit Tenure, Audit Rotation, Audit Quality

1. INTRODUCTION

Companies going public must present financial reports that have been audited by a public accounting firm so that the information presented in the financial statements can be used as a basis for making appropriate business decisions for stakeholders. Financial statements are an important source of financial information for investors and creditors. Stakeholders require reliable financial statements that are free from omissions, material misstatements, or intentional fraud by management. The financial statements must also reflect the company's actual position and must be presented in accordance with accounting principles, so that in order to present reliable financial reports, an audit conducted by a public accounting firm that can be held to its reputation is required (Efendi and Ulhaq, 2021), therefore in this study choosing variables that are considered to affect the quality of an audit report.

Audit quality according to the Indonesian Institute of Certified Public Accountants (IAPI) Number 4 of 2018 is a quality audit carried out consistently by a Public Accountant through a Public Accounting Firm in accordance with the code of ethics and professional standards and applicable legal provisions (Lestari et al, 2021). From this definition, it can be concluded that audit quality is all possibilities in finding violations that occur in the client's accounting system and reporting them in the audited financial statements carried out by an auditor when examining the client's financial statements.

2. Literature Review

2.1 Agency Theory

Agency theory was first explained by Jensen and Meckling in 1976 which states the relationship as a contract in which a party in the position of principal binds another party in the position of agent to carry out a job for the benefit of the principal accompanied by delegation of decision-making authority by the principal to the agent. The relationship between (Agency Theory) and audit quality is very close, because Agency Theory can help auditors as a third party in understanding conflicts of interest and solving information asymmetry problems between principals (shareholders) and agents (management). The agency relationship that exists between owners (shareholders) and company managers requires that the services of auditors who issue opinions on financial statements must be an unusual and impartial view of the company's other financial activities in order to be useful to users (The Role of Internal Audit in Effective Management in Public, 2013).

2.2 Audit Quality

Audit quality is defined by De Angelo (1981) in Sinaga (2012) as a possibility that the auditor will detect and report material misstatements. Detection of material misstatements in audit procedures includes the collection of related evidence in the form of supporting documents for all activities occurring in the company during the reporting period. Meanwhile, according to Tandiontong (2022: 164) audit quality is an auditor who can provide accurate information about the value of the company. The accuracy of the information provided by the auditor must be disclosed properly and perfectly so that it can provide accuracy in decision making. In connection with audit tenure, with a relationship that occurs over a long period of time between the auditor and the company, it allows an auditor to obtain easy access to supporting documents without any restrictions on the scope of the audit arising from the company. Thus, the quality of the audit output produced by the auditor will increase. In addition, with an audit tenure that occurs over a long period of time, the auditor's knowledge of the company's performance will be "richer". Knowledge of company performance is of course very helpful for auditors in carrying out better audit procedures, so that the quality of the audit produced by an auditor will increase.

Audit quality according to the Indonesian Institute of Public Accountants (IAPI) Number 4 of 2018 is a quality audit carried out consistently by Public Accountants through KAP in accordance with the code of ethics and professional standards and applicable legal provisions.

Based on research and observations regarding audit quality as influenced by audit tenure, it shows that fraud detection can be carried out optimally by auditors who have performed audit engagements in a long enough tenure. With a long tenure audit, the effectiveness of auditors in understanding the condition of a company will be much higher. Thus, the quality of the audit produced by the auditor will also increase.

2.3 Audit Fees

Audit fees can represent the level of auditor effort, including both demand and supply factors associated with the audit (Simunic 1980). Some researchers also use the proportion of audit fees to non-audit fees as a proxy for auditor independence (Frankel, Johnson, and Nelson 2002). However, audit fees are likely to be affected by efficiency improvements, which may not directly reflect improvements in audit quality. In addition, audit fees charged by Big Auditors may not directly result in higher audit quality. Audit fees may also serve as price protection for expected litigation risks (Seetharaman, Gul, and Lynn 2002) or even represent a lack of independence (Kinney, Palmrose, and Scholz 2004).

The thing that can affect the audit fee is the status of the audit firm. Public accountants have a company commonly referred to as the Public Accounting Firm. The company will compare the big four Public Accounting Firm with the non-big four Public Accounting Firm. Judging from its independence, the big four Public Accounting Firm is considered better than the non-big four Public Accounting Firm. The audit quality of the big four Public Accounting Firm is also better than that of the non-big four Public Accounting Firm, so the big four Public Accounting Firm is considered more capable of examining financial statements. Kamal and Yousef (2016) say the quality of the big four Public Accounting Firm is considered better than the non-big four Public Accounting Firm, large companies and going public usually prefer to use auditor services at the big four Public Accounting Firm. It is further stated that the Public Accounting Firm can provide oversight of the financial statements requested by shareholders, while for management it can help to improve internal control by detecting fraud and helping management measure the risks that exist in the company.

According to Wardani et al (2022) audit fees are fees received by public accountants after carrying out their audit services, the amount depends on the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out these services, the cost structure of the Public Accounting Firm concerned. Research by Wardani et al (2022), Aisyah et al (2020), Fauziyyah and Praptiningsih (2020), Ardhityanto (2020), Setiyawati and Siahaan (2019), Rizaldi et al (2022), and Maulina and Laksito (2021) concluded that audit fees have a positive and significant effect on audit quality. In this case, the higher the audit fee issued by the company, the audit fee required to carry out the audit process can improve audit quality.

2.4 Time Budget Pressure

According to Kelly and Margeim (1987), The Effect of Time Budget Pressure on Quality Decrease Behavior Audit, time budget pressure will result in audit quality reduction behavior by auditors. Included in the behavior of reducing audit quality is the failure of supervision on the application of accounting principles, supervision of document examination, accepting explanations of client weaknesses.

The measurement of time budget pressure according to Simangunsong (2020), Amrulloh and Setyawan (2021) is measured in units of days from the date of the financial statements to the date the independent auditor's report is signed.

2.5 Audit Tenure

According to Effendi and Ulhaq (2021) audit tenure is the length of time that the auditor has successively been perform audit work on a company or also called the length of the audit engagement period between the client and the auditor.

Audit tenure is generally also inseparable from the low independence of auditors which has an impact on the quality of the resulting audit. In an investigation conducted by the American Institute of Certified Accountants (AICPA), it was found that audit failures were three times more likely in the first two engagement years of the engagement than in subsequent years. Auditor relationships with clients that occur over a long period of time or more than one engagement have the potential to cause familiarity threats. According to Al-Thuneibat et al., the closeness that arises from a long audit tenure can potentially hinder auditor independence and reduce audit quality. In Indonesia, regulations regarding audit tenure are contained in Law of the Republic of Indonesia No. 5 of 2011 concerning Public Accountants which are then explained in detail in Government Regulation of the Republic of Indonesia No. 20 of 2015 concerning Public Accountant Practices. In this regulation, one of them is contained regarding the provision of general audit services for the financial statements of an entity carried out by a Public Accounting Firm and Public Accountant for a maximum of 5 (five) consecutive financial years. Public accountants and public accounting firms can provide general audit services again for the same entity after 2 (two) consecutive financial years of not providing general audit services for the client's financial statements (cooling-off period).

The regulations regarding audit tenure were then updated with the issuance of the Financial Services Authority Regulation (POJK) No. 13/POJK.03/2017 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities. This regulation regulates the provision of general audit services

on the financial statements of an entity carried out by the same Public Accountant for a maximum of 3 (three) consecutive financial years or 3 (three) years of continuous engagement, while the provision of general audit services on the financial statements of an entity carried out by the Public Accounting Firm depends on the results of the Audit Committee's evaluation of the potential risks of using the services of the same Public Accounting Firm consecutively for a long enough period of time.

2.6 Audit Rotation

According to Agustini and Siregar (2020), audit rotation is a regulation for changing auditors or public accounting firms that must be carried out by an organization or business. Audit rotation can occur for two reasons, namely audit rotation that occurs due to binding government regulations and audit rotation that occurs voluntarily from company management. Measurement of audit rotation according to Wardani et al (2022), Laili (2020), Maulina and Laksito (2021), and Salman and Setyaningrum (2023) using dummy variables, namely giving number 1 to companies that rotate audits and giving number 0 to companies that do not rotate audits.

3. Research Methods

Researchers obtained data on the Audit Report and Financial Statements of insurance companies listed on the Indonesia Stock Exchange in 2018-2022 totaling 75 companies. The statistical analysis of the data used in this study is logistic regression analysis with the help of data processing software SPSS (Statistical Package for Social Science). According to Ghozali (2021: 349) logistic regression analysis is a regression that tests whether there is a probability that the dependent variable can be predicted by the independent variable. The basic concept of logistic testing requires opportunities in categorical forms such as dummies. Logistic regression analysis testing does not require classical assumptions to be met because the variables are a mixture of continuous and categorical.

Table 3.1 Operational Variable

Operations Variable	Indicators	Scala
Audit Quality (Ardhityanto, 2020)	KAP Big Four = 1 KAP non-Big Four = 0	Nominal
Audit Fee (Rizaldi, 2022)	Natural Logarithm (Ln)	Ratio
Time budget pressure (Amrulloh and Satyawan, 2021)	Days from the date of the financial statements to the date the independent auditor's report is signed.	Ratio
Audit Tenure (Effendi and Ulhaq, 2021)	Addition of every 1 number in the alternation of years where the starting year starts from 1.	Interval
Audit Rotation (Mauliana and Laksito, 2021)	Companies that perform audit rotation = 1 companies that do not perform audit rotation = 0	Nominal

4. Results and Discussion

Table 4 Descriptive Statistics Descriptive Statistics

N	Minimum	Maximum	Mean	Std. Deviation	
X1_FA	75	18.1997	21.8780	20.922073	.8683549
X2_TBP	75	79	99	92.01	5.039
X3_AT	75	1	5	2.77	1.420
X4_RA	75	0	1	.09	.293
Valid N (listwise)			75		

Based on table 4 N 75 shows the number of samples used in this research, namely 75 samples. The descriptive statistical results of the Audit Fee have a maximum value of 21.8780 at the Indonesian Reinsurance Company in 2018 and a minimum value of 18.1997, meaning that the company that paid the largest audit fee was the Indonesian Reinsurance Company in 2018 and the one that paid the lowest audit fee was Asuransi Dayin Mitra Tbk. in 2018. The average value of auditor rotation is 0.09 which means that the majority of companies sampled in 2018-2022 did not make auditor changes. Time budget pressure has a maximum value of 99 and a minimum value of 79, meaning that the majority of auditors do their work efficiently in the sample in 2018-2022. Audit tenure has a maximum value of 5 and a minimum value of 1, meaning that in the 2018-2022 sample the company did not change auditors for a period of 5 years.

Tabel 4

KA		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KAP NON BIG FOUR	59	78.7	78.7	78.7
	KAP BIG FOUR	16	21.3	21.3	100.0
	Total	75	100.0	100.0	

The descriptive statistical results of Audit Quality percentage of 78.8% for non big four Public Accounting Firms means that from the 2018-2022 research sample many use KAP that are not big four.

Logistic Regression Analysis

Classification Table Results.

The classification matrix is used to explain the power of the regression model to predict the likelihood of financial distress occurring in the company.

Tabel 5

Classification Table ^a					
		Predicted			
		Y_KA		Percentage Correct	
Observed		KAP NON BIG FOUR	KAP BIG FOUR		
Step 1	Y_KA	KAP NON BIG FOUR	59	0	100.0
		KAP BIG FOUR	14	2	12.5
	Overall Percentage				

a. The cut value is .500

The classification matrix above shows how accurate the prediction of the logistic regression model is to predict the possibility of capital expenditures made by the company from the table above the regression analysis results show that the overall percentage is 81%, meaning that the logistic regression model has an accuracy of 81%.

Test Results Assessing the Appropriateness of the Regression Model

Testing the regression model is done using Hosmer and Lemeshow's which is measured by the chi square value. If the probability value (P-Value) ≤ 0.05 (significance value) then H0 is rejected, meaning that there is a significant difference between the model and its observation value. So the Goodness of Fit Test cannot predict the value of the observations. And vice versa if the probability value (P-Value) ≥ 0.05 (significance value) then H0 is accepted,

meaning that the model fits the observation value.

Tabel 6

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	2.253	7	.945

Based on the output obtained from the regression analysis results, it shows that the Hosmer and Lemeshow Goodness of Fit Test results obtained a chi-square value of 10.689 with a significance level of 0.220. The test results show that the probability value (Sig.) ≥ 0.05 (significant value), namely $0.220 \geq 0.05$, which means that the hypothesized model fits the data. This indicates that there is no significant difference between the model and the data so that the regression model in this study is feasible and able to predict the value of the observations.

Test Assessing the Overall Model.

Overall model fit is used to determine whether all independent variables affect the dependent variable. Testing is done by comparing the initial -2LL value with -2LL in the next step. If the -2LL value of block number = 0 is greater than the -2LL value of block number = 1. Then the decrease (-2LogL) indicates that the regression model is better. The -2 Log likelihood value in the first row (block number 0) is 77.751 and the -2 Log likelihood value in the second row (block number 1) is 67.898. This shows a decrease in the -2 Log likelihood value of 9,853 after entering 4 independent variables. This decrease in the -2 Log likelihood value indicates a good regression model or a hypothesized model that fits the data.

Determination Coefficient Test Results.

Testing the coefficient of determination in logistic regression is shown by the Nagelkerke's R Square value which is used to determine the size of the model accuracy expressed by the percent of the variable (Y) explained by the variable (X) intended into the model. This test can be done using the Cox and Snell Nagelkerke R Square value.

Tabel 7

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	67.898 ^a	.123	.191
a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.			

Based on the table above, it can be seen that the Cox and Snell R Square output is 0.123 which is in the range of 0 to 1. Meanwhile, the output result of Nagelkerke's R Square is 0.191. This explains that the variability of the dependent variable that can be explained by the independent variable is 19.1%, while the remaining 80.9% is influenced by other variables outside the study that are not included in the study.

Discussion of Research Results

Test Result f

Tabel 8

Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	9.852	4	.043
	Block	9.852	4	.043
	Model	9.852	4	.043

The Omnibus Tests test is a statistical test to test together whether all independent variables consisting of audit fees, time budget pressure, audit tenure and audit rotation, are simultaneously able to influence the dependent variable, namely audit quality.

Based on the output above, the Sig. value is below 5%, this means that together audit fees, time budget pressure, audit tenure and audit rotation can affect audit quality.

Results of the t-test

Statistical testing of the t test is carried out to show how far the influence of one independent variable individually on the dependent variable. If the significance value of $t > 0.05$ then the hypothesis is rejected, this means that partially the independent variable has no significant effect on the dependent variable. Meanwhile, if the significance value of $t < 0.05$, the hypothesis is accepted, this means that partially the independent variable has a significant effect on the dependent variable.

Tabel 9 t Test

Variables in the Equation						
		B	S.E.	Wald	df	Sig.
Step 1 ^a	X1_FA	-.714	.349	4.194	1	.041
	X2_TBP	-.083	.059	1.944	1	.163
	X3_AT	.176	.228	.599	1	.439
	X4_RA	-20.312	14460.662	.000	1	.999
	Constant	20.792	9.229	5.076	1	.024

a. Variable(s) entered on step 1: X1_FA, X2_TBP, X3_AT, X4_RA.

The effect of audit fees on audit quality

The results of this study are in line with the results of Alrashidi, Baboukardos, and Arun (2021). The negative relationship between audit fees and capital constraints can be interpreted that when the company incurs high audit fees, it is seen as a signal of good audit quality by capital providers. This good audit quality ultimately increases the confidence of capital providers in the credibility of the published audited financial statements. With the increased trust of capital providers, this of course also opens up opportunities for companies to obtain external funding. Audit fees can influence perceptions and captivate the attention of capital providers in Indonesia amid their limited attention to the various accounting information presented so as to trigger the desire of capital providers to invest and therefore increase access to corporate funding. The results support previous research from Alhababsah (2019), Alrashidi, Baboukardos, and Arun (2021), and Tee, Gul, Foo, and Teh (2017).

The effect of time budget pressure on audit quality

The results of testing the second hypothesis show that time budget pressure has no effect on audit quality. This means that the length of time budgeted for the auditor to complete his duties is not a benchmark that the resulting audit will be of quality. Time budget pressure or in other words time budget pressure is a form of pressure that arises due to time restrictions given to auditors in carrying out their audit assignments. Time budget pressure given to professional and experienced auditors should not affect the quality of the audit results. The existence of time budget limitations is to motivate auditors to work effectively and efficiently based on the scope of work agreed between the auditor and the client. Despite being under pressure, auditors must maintain high audit quality by carrying out their work according to applicable standards. Advances in audit technology with the development of Computer-Assisted Audit Techniques, which is the use of a computer software program to carry out audit functions so as to simplify the audit process, can facilitate auditors in analyzing audit data and increase the efficiency and effectiveness of time, costs, and human resources. This audit technique leads to the use of software, where the software is grouped into two, namely Generalized Audit Software (GAS) and Specialized Audit Software (SAS) which are currently widely available on the market and are used by auditors in finding transactions from thousands of transactions according to the required criteria. With this audit technology, auditors can produce high-quality audits in a faster time span. Therefore, time budget pressure cannot be used as a measure of audit quality. Based on this description, it is concluded that time budget pressure has no effect on audit quality. The results of this study are in line with Pinto et al. (2020) who expressed a similar opinion.

The effect of Audit Tenure on audit quality

The results of testing the first hypothesis show that audit tenure has no effect on audit quality. This means that the length of the engagement period between the auditor and the client is not a reference that the audit results will be of high quality. Relationships that exist for a short time can make it difficult for auditors to explore the client's complex business industry, reducing the auditor's opportunity to better evaluate information. Conversely, long ties should be able to build the auditor's specific understanding of the condition of the client company so that he knows if there are indications of financial statement manipulation by the client. However, these long ties can also make auditors put too much trust in clients so that auditors do not update the audit procedure strategy in their assignments. In addition, the auditor's independence and objectivity are also in doubt due to the close relationship between the two parties. Therefore, audit tenure cannot be used as a measure of audit quality. Based on this description, it is concluded that audit tenure has no effect on audit quality. The results of this study are in line with research conducted by Effendi and Ulhaq (2021) which expressed a similar opinion.

The Effect of Audit Rotation on Audit Quality

Auditor rotation has no effect on audit quality, because the companies sampled in 2018-2022 did not change auditors within the 5-year study period. The study can be concluded that audit rotation does not affect audit quality, because each auditor already has a high level of professionalism in completing his duties on time. Therefore, companies are not so worried about the auditor rotation obligations stipulated in Government Regulation of the Republic of Indonesia No. 20 of 2015 concerning public accountant practices. Article 11 paragraph (1) of the regulation explains that the provision of audit services on historical financial information by a Public Accountant is limited to a maximum of five consecutive financial years.

5. Conclusions and Suggestions

Conclusions

This study analyzes the effect of independent variables, namely audit fees, time budget pressure, audit tenure, audit rotation on the dependent variable, namely audit quality in insurance sector companies listed on the Indonesia Stock Exchange for the period 2018 - 2022. Based on the research that has been done, the conclusions that can be drawn are as follows:

1. The audit fee variable has a significant negative effect on audit quality.
2. The time budget pressure variable has no effect on audit quality.
3. The audit tenure variable has no effect on audit quality.
4. The audit rotation variable has no effect on audit quality.

Suggestions

Based on the limitations of the research mentioned, the suggestions for further research are as follows:

1. Future research uses a broader company sector and a longer research period so that it can generalize the research results.
2. Future research can include other independent variables that can affect audit quality and use other proxies in measuring audit quality.

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