THE INFLUENCE OF AUDIT FEES, AUDIT TENURE, AND AUDITOR SWITCHING ON AUDIT QUALITY

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Abstract

Financial statement falsification involving company management and auditors is a prevalent issue in the business landscape. Ensuring the integrity of audit outcomes holds paramount importance in verifying the adherence of financial statements to generally accepted accounting standards (GAAP). Consequently, auditors are expected to maintain high professionalism, prioritizing objectivity over personal considerations in executing their responsibilities. This research aimed to assess the impact of audit fees, audit tenure, and auditor turnover on audit quality. Employing a quantitative research methodology, descriptive analysis and logistic regression tests were conducted to evaluate the hypotheses. The study targeted publicly traded companies within the financial sector, specifically in the insurance sub-sector, listed on the Indonesia Stock Exchange (IDX) from 2018 to 2022. Sample selection utilized purposive sampling techniques. Results reveal that audit fees significantly influence audit quality, whereas audit tenure and auditor turnover do not exhibit significant effects. This study contributes to efforts aimed at advancing audit quality.

Keywords: Audit Quality, Audit Fee, Audit Tenure, Auditor Switching

INTRODUCTION

Public accountants are considered a profession of public trust because they assess financial reports objectively and do not favor management over the presentation of information (Purba, 2023). Users of financial statements place a great deal of confidence in public accounting services. Therefore, public accountants must conduct high-quality audits. A connection between financial statements and audits is highly interconnected since the primary responsibility of auditors is to provide an unbiased evaluation of a business or a company's financial report. This encompasses assessing whether the statements demonstrate satisfactory operational outcomes and if the financial information presented aligns with relevant legislation or standards. The quality of audits encompasses the auditors' adeptness in identifying and proficiently communicating any deficiencies found within financial statements to interested parties (Sari & Diyanti, 2019; Hansa & Ridaryanto, 2024).

An international case of falsification or manipulation of financial statements has occurred at the large multinational company British Telecom since the beginning of the second quarter of 2017. British Telecom engaged in accounting fraud within its Italian business operations, artificially inflating the company's profits over multiple years through illicit collaborations with financial services and corporate clients. The KAP affected is Price Waterhouse Coopers (PwC), one of the world's leading public accounting firms, including The BigFour. In Indonesia, there are many cases of financial statement manipulation involving audit quality, one of which is the Wanaartha Life case. A decree of Cancellation of the Registered Certificate has been issued by the Financial Services Authority (OJK) to several Public Accountants. Public accountants Nunu Nurdiyaman and Jenly Hendrawan and the Public Accounting Firm Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT) have been sanctioned through a Decree of the Board of Commissioners issued on February 24, 2023. The imposition of these sanctions is a consequence of the examination of the Public Accountant (AP) and KAP who rendered audit services concerning PT Asuransi Adisarana Wanaartha's (WAL) Annual Financial Report during the period of fiscal year 2014 to fiscal year 2019. The examination showed that the AP and KAP did not find evidence of irregular financial statements. However, the results of the examination conducted by OJK on PT Asuransi Adisarana Wanaartha indicated that it presented financial statements that needed to

be in accordance with the actual financial condition. On December 5, 2022, OJK revoked Wanaartha Life's business license, and the General Meeting of Shareholders formed a liquidation team and dissolved WAL. Some policyholders filed a Suspension of Debt Payment Obligation (PKPU) during the liquidation process.

According to (Yanti & Wijaya, 2020), the independence and expertise of the company's management auditor, who is carrying out an audit on the firm's accounts to assess them, will determine the quality of audits. The auditor may disclose any irregularity they find in the financial statements.

Both internal and external factors can shape the quality of audits, with external elements such as audit fees, audit tenure, and auditor turnover holding the potential to significantly influence audit quality. Ayu et al. (2019) conducting a study on manufacturing sub-sector companies in various industries and the consumer goods industry states that audit quality is affecting audit fees. With higher audit fees, auditors will further improve the quality of their audits. Alternatively, a company expects auditors to perform a thorough and meticulous examination of its financial statements, adhering strictly to approved protocols and standards. Meanwhile, research conducted by (Yanti and Wijaya, 2020) declares that audit fees are not impacting audit quality. Audit fees cannot be an indicator that can be used to measure audit quality.

Handoyo et al. (2022) conducted research that shows that, while statistical analysis reveals no significant correlation between the length of audit tenure and audit quality, it is notable that the duration of the auditor's relationship with the client might still influence the quality of audit outcomes. Meanwhile, findings from research by (Sari & Diyanti, 2019) assert that audit tenure affects audit quality. Moreover, a study from (Cahyanti et al., 2022) suggests that auditor switching, or turnover, influences audit quality. This impact is often assessed through two primary factors: independence and competence. Contrastingly (Yanti & Wijaya, 2020) found that there is no impact from auditor switching to audit quality.

Due to the different results of the audit fee, audit tenure, and auditor switching variables in previous studies, researchers are interested in researching these variables again. This study aimed to investigate how audit fees, audit tenure, and auditor turnover affect

quality within the financial sector, specifically focusing on insurance sub-sectors in businesses listed on the Indonesia Stock Exchange between 2018-2022.

REVIEW OF LITERATURE

Audit Quality

According to (Deangelo, 1981), The quality of audits refers to the extent to which auditors can report and provide information on infringements in client accounting systems. In accordance with SPAP, audits that meet the requirements or auditing standards and quality control standards can be categorized as qualified. As long as auditors carry out their professional duties to audit financial statements, auditing standards are always their reference (Meidawati & Assidiqi, 2019).

In the execution of their responsibilities, auditors are required to uphold professionalism. This entails ensuring the quality of audit outcomes of independence and a high level of competence. Auditors must always prioritize the principal's interests over the interests of the agent or the auditor and always be guided by the established audit standards in issuing audit reports. In addition, auditors must comply with legal regulations and the applicable professional code of ethics. Consequently, high-quality audit results will always be obtained, and the image of a public accounting firm can be improved if it is shown that an audit process has been conducted in accordance with regulations and standards, which has resulted in good audit quality (Handoyo et al., 2022).

Following this definition, to ensure that the resulting audit maintains a high level of quality, a professional and qualified auditor must perform an audit function. The audit process's quality is crucial in guaranteeing that the dependability and precision of the financial reports presented are relevant and reliable so that users can use them as a basis for making decisions.

Audit Fee

An audit fee is a remuneration assigned to the auditor by the client for services provided as an audit service (Suwarno et al., 2020). With the high audit fees provided, the

auditors can conduct detailed and in-depth audits to produce high audit quality (Koswara et al., 2023). Auditors are sometimes in a dilemma because of the large audit fees received. However, on the one hand, an auditor must remain professional and independent in carrying out his duties (Wahyuni, 2019). Audit fees affect the quality of audits because professional auditors will charge a fee based on how much risk they are exposed to (Sari & Diyanti, 2019).

Audit Tenure

According to (Sari and Diyanti, 2019), the duration during which an auditor provides agreed audit services to a client is commonly known as audit tenure. An important factor in limiting fraud committed by clients may be the long relationship between auditors and clients (Salman, 2023). In addition, audit is linked to the awareness of potential issues stemming from auditor familiarity with clients because it can affect auditors' independence in carrying out their duties (Handoyo et al., 2022). Therefore, audit tenure is the key for an auditor to provide reports that are following standards and without committing violations (Kyriakou & Dimitras, 2018).

Auditor Switching

Auditor Switching is a company action to change auditors or Public Accounting Firms (KAP) (Cahyanti et al., 2022). Companies tend to change an auditor if the resulting audit report is less than satisfactory (Rahmi et al., 2019). To reduce the risk of problems affecting the quality of audits, the company's periodic change of auditors is expected to be an excellent solution (Harianja & Judith, 2022).

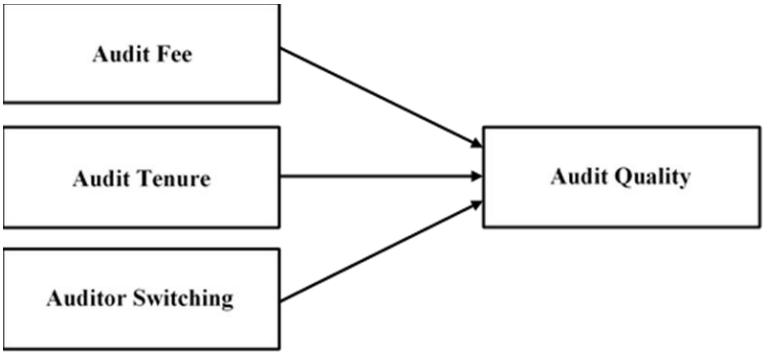

Figure 1.
Research Model

RESEARCH METHOD

The present research employs a quantitative methodology. According to (Sugiyono, 2017), Quantitative research is based on a philosophy of positivism. To prove previously established hypotheses, the methodology used to conduct the research on a particular population or sample, the collection of data using research equipment, and the analysis of quantitative or statistical data. Secondary data are used in this study.

Population and Sample

During the period spanning from 2018 to 2022, the study encompassed a population of 18 companies operating within the financial sector, with a specific focus on the insurance industry, all of which were listed on the Indonesia Stock Exchange (IDX). Employing purposive sampling as the method, the study deliberately selected these companies to ensure they represented the target sector adequately for comprehensive analysis. As described by (Sugiyono, 2017), purposive sampling is a technique where samples are selected based on predetermined criteria or considerations.

Table 1.
Sampling Criteria

No	Criteria	Amount
1	Companies operating in the insurance sub-sector publicly traded on the Indonesia Stock Exchange (IDX) from 2018 to 2022.	18
2	The companies that refrained from publishing their annual reports on the IDX website between 2018-2022.	(0)
3	Companies whose annual financial statements have not been audited	(0)
4	Companies that do not include audit fee data in the 2018-2022 annual report	(7)
	Total companies used in the study period	11
	Total sample used in the study (5 years)	55

Based on the predetermined criteria, the total sample of eligible insurance sub-sector companies is 11 companies. This research was conducted from 2018 to 2022 and gaining 55 data sample.

Operational Variables and Measurement Definition

Audit Quality

The dependent variable of this research is audit quality, with previous research by (Suwarno et al., 2020) informing the direction of this research. Using an earnings benchmark, audit quality is assessed by checking the accuracy of reported earnings and financial statements authorized by the audit process. In this study, audit quality is quantified using Return on Assets (ROA), which is calculated as profit divided by total assets, and is characterized by a range described by the mean ROA (μ) plus or minus the standard deviation (σ). This classification divides audit quality into two distinct groups:

a. If a company's Return on Assets (ROA) falls within the range of μ - σ to μ + σ, where μ represents the mean and σ represents the standard deviation, then METT_BE is set to 1, indicating high audit quality.
b. Conversely, if ROA exceeds μ + σ or falls below μ - σ, indicating that it's outside the specified range, then MEET_BE is assigned a value of 0, indicating low audit quality.

Audit Fee

The study measures audit fees using the natural logarithm proxy for clients' professional fees. Formula: Audit Fee = Ln (Professional Fees)

Audit Tenure

Audit tenure, defined as the duration of the engagement between the client company and the public accounting firm, is measured using an interval scale. This scale is structured such that the engagement year is assigned the number 1, with each subsequent year incremented by 1.

Auditor Switching

The auditor change made by the company is known as auditor switching. Dummy variables are used to measure auditor turnover. The company will get a value of one if it makes a change of auditor, and the company will receive a value of zero if it does not make a change of auditor.

Data Analysis

The data analysis approach utilized quantitative methods, employing logistic regression as the principal analytical tool. The model's equation is expressed as follows:

$$Ln\ (MEET\_BE = 1 \text{ or } 0) = \alpha + \beta 1 Ln\_FEE + \beta 2 TENURE + \beta 3 SWITCHING + e$$

Where:

- Ln (MEET_BE = 1 or 0) represents the natural logarithm of the probability of a company audited by a public accounting firm meeting the earnings benchmark.
- α denotes the constant term.
- β1 – β3 represent the coefficients of the independent variables.
- Ln_FEE signifies the natural logarithm of the audit fee.
- TENURE represents the audit tenure.
- SWITCHING indicates auditor switching.
- e represents the residual error

RESULTS AND DISCUSSION

Descriptive Statistical

Table 2.
Ratio-Scaled Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Fee	55	18	21	19,62	0,707
Audit Tenure	55	1	5	2,67	1,415
Auditor Switching	55	0	5	2,35	1,590
Audit Quality	55	0	1	0,71	0,458
Valid N (Listwise)	55				

Source: Output SPSS

Based on Table 2, the value of N indicates the amount of data used for this study, which is 55 data from 2018 - 2022.

1. The descriptive statistical analysis of the audit fee reveals an average value of 19.62, accompanied by a standard deviation of 0.707. The maximum value of the audit fee is

21, and the minimum value is 18. Based on this data, the audit fee variable has a greater average than the standard deviation. It can be concluded that the audit fee has the same data or is not varied.

2. The descriptive statistical analysis of audit tenure indicates an average value of 2.67, with a standard deviation of 1.415. The maximum value of audit tenure is 5, and the minimum is 1. Based on this data, the audit tenure variable has an average value greater than the standard deviation. It can be concluded that audit tenure has the same data or is not varied.
3. The descriptive statistical analysis of auditor switching results showed an average value of 2.35 with a standard deviation of 1.590. Based on this data, the auditor switching variable has an average value greater than the standard deviation. It can be concluded that auditor switching has the same data or is not varied.
4. The descriptive statistical analysis of audit quality results shows an average value of 0.71 with a standard deviation of 0.458. The maximum value of audit quality is 1, and the minimum value is 0. Based on this data, the audit quality variable has a greater average value than the standard deviation. It can be concluded that audit quality has the same data or is not varied.

Regression Logistic

Table 3.
Logistic Regression Analysis

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	Audit Fee	1,264	0,553	5,231	1	0,022	3,541
	Audit Tenure	0,205	0,517	0,157	1	0,692	1,227
	Auditor Switching	-0,244	0,458	0,285	1	0,593	0,783
	Constant	-23,716	10,606	5,000	1	0,025	0,000

Source: Output SPSS

Based on the results presented in Table 3 from the logistic regression analysis:

1. The audit fee variable demonstrates a positive coefficient value of 1.264, with a significance level of 0.022, which is below the predetermined threshold of $\alpha = 5\%$. Given

that the significance level is lower than α = 5%, H1 is accepted, indicating that audit fees indeed have a significant impact on audit quality.

2. The audit tenure variable exhibits a positive coefficient value of 0.205, with a significance level of 0.692, exceeding the threshold of α = 5%. Since the significance level is higher than α = 5%, H2 is rejected, suggesting that audit tenure does not significantly affect audit quality.
3. The auditor switching variable presents a negative coefficient value of -0.244, with a significance level of 0.593, which surpasses α = 5%. As the significance level is higher than α = 5%, H3 is rejected, indicating that auditor switching does not have a significant impact on audit quality.

Overall Model Fit

Table 4.
Overall Model Fit

Overall Fit Test Model	
The -2 Log Likelihood for block number 0	66,326
The -2 Log Likelihood for block number 1	59,063

Source: Output SPSS

Based on table 4, the -2Log Likelihood number 0 value is 66.326, and the -2Log Likelihood number 1 value is 59.063. In this case, there is a decrease of 7.263, where the decrease in the -2Log Likelihood value indicates a good regression model or the hypothesized model fits the data.

Coefficient of Determination (R Square)

Table 5.
Coefficient of Determination

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	0,346[a]	0,120	0,068	0,443

Source: Output SPSS

As per the findings presented in Table 5, the coefficient of determination (R-squared) value reveals that 12% of the variance in the audit quality variable can be elucidated by the

audit fee, audit tenure, and auditor switching variables. The remaining 88% of the variance is attributed to other variables not included in the study, implying that there are additional factors influencing audit quality beyond those examined in this research.

The Influence of Audit Fees on Audit Quality

The coefficient value of 1.264 for the audit fee variable, coupled with a significance level of 0.022, indicates a significant relationship between audit fees and audit quality, as determined by the hypothesis test. This result aligns with previous studies from (Ayu et al., 2019), (Yahaya & Onyabe, 2022), and (Kwaku et al., 2019) all of which concluded that audit fees indeed influence audit quality. Thus, the findings of this study align with the conclusions drawn in prior research. Moreover, investors seek reliable audit results to mitigate decision-making errors in the future. Consequently, audit fees are expected to impact audit quality within insurance subsector companies during the period from 2018 to 2022.

The Influence of Audit Tenure on Audit Quality

The coefficient value of 0.205 for audit tenure, representing the duration of the Public Accounting Firm's (KAP) relationship with the client company, is observed alongside a significance level of 0.692. This significance level exceeds the conventional threshold of 0.05, indicating that the relationship between audit tenure and audit quality is not statistically significant in this study, exceeding the threshold of 0.05. It suggests that the quality of audit results does not depend on the length of the connection between KAP and its clients. To enable the auditor to ascertain whether there are indications of manipulation of accounts by a client, it should be possible for KAP's long-term relationship with its client company to increase his understanding of the state of affairs of that firm. Auditors appointed by the Public Accounting Firm to conduct audits refer to the code of ethics, correct procedures, and do not involve close relationships with client companies, so they cannot affect audit quality. In addition, auditors maintain the reputation of the KAP charged to them so that the good name of the KAP is not tarnished.

Moreover, referring to the Decree of the Minister of Finance No. 17 of 2008 regarding public accounting services, it is evident that the Public Accounting Firm is limited to a maximum engagement of 6 years, while individual auditors are restricted to a maximum of

3 years. This regulation serves as evidence supporting the notion that the duration of the engagement does not influence audit quality. In this case, the auditor will continue to carry out his duties professionally because the competent authority has regulated audit tenure. The studies from (Handoyo et al., 2022) (Cahyanti et al., 2022), and (Wahyuni, 2019) reveal similar outcomes with this study, indicating no significant effect from audit tenure to the quality of the audit.

The Influence of Auditor Switching on Audit Quality

Auditor switching, which is measured by auditor changes made by client companies, demonstrates a coefficient value of -0.244. However, the significance level associated with this coefficient is 0.593, which is higher than the conventional threshold of 0.05. Therefore, based on this significance level there is no statistically significant relation between auditor switching and audit quality in this study. The hypothesis tests show a negative correlation between switching auditors and audit quality or no significant impact at all. This shows that audit quality may not always be indicated by changes in auditors from a client company. This study's findings align with the studies undertaken by (Harianja & Judith, 2022), (Sari & Diyanti, 2019), and (Suwarno et al., 2020).

The decline in audit quality resulting from prolonged engagement periods of auditors, potentially affecting auditor independence, might be mitigated by company transitions. Conversely, if the new auditor requires more time to grasp the intricacies of the client's business, potentially diminishing audit quality, switching auditors may result in a depletion of client-specific expertise. In such scenarios, auditors are expected to maintain professionalism, adhering to auditing standards and the professional code of conduct regulated by competent authorities.

CONCLUSION

This study aims to determine the audit fees, audit tenure, and auditor turnover impact on the quality of audits conducted within the insurance sector of financial companies that are publicly listed on the Indonesia Stock Exchange:

a) Audit fees are expected to influence audit quality.
b) Audit tenure is hypothesized to have no effect on audit quality.
c) Auditor turnover is anticipated to have no impact on audit quality.

This research may also be used as additional scientific information on auditing and as teaching material or references for further academic research. To carry out quality audits and to provide company recommendations for the recruitment of qualified auditors, this research may also be used by auditors and auditee companies as additional information in carrying out their tasks and working in companies. Consequently, the results may differ from those observed in other sectors. To address these limitations, it is suggested that future researchers extend the observation period, broaden the scope to include other sectors, and consider additional variables to further elucidate audit quality and the factors influencing it.

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