

Audit Fee, Rotation, and Tenure Effects on Audit Quality in IDX Consumer Cyclical

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Abstraks: Kualitas audit merupakan aspek penting dalam menjaga transparansi dan akuntabilitas keuangan perusahaan. Audit yang berkualitas memastikan bahwa laporan keuangan disajikan secara wajar dan bebas dari kesalahan material, baik yang disebabkan oleh kecurangan maupun kesalahan. Studi ini bertujuan untuk menguji pengaruh biaya audit, rotasi audit, dan masa jabatan audit terhadap kualitas audit. Data yang digunakan dalam penelitian ini adalah data sekunder dengan populasi penelitian perusahaan sektor siklus konsumen yang terdaftar di Bursa Efek Indonesia pada tahun 2019-2023. Jumlah sampel perusahaan yang digunakan dalam penelitian ini adalah 52 perusahaan dengan periode penelitian 5 tahun dan metode pemilihan sampel yang digunakan adalah purposive sampling. Teknik analisis data yang digunakan adalah analisis regresi logistik di mana pengujian dilakukan dengan bantuan perangkat lunak SPSS versi 26. Dalam penelitian ini, peneliti menemukan bahwa variabel biaya audit, rotasi audit, dan masa jabatan audit secara bersama-sama memiliki pengaruh signifikan terhadap kualitas audit. Variabel biaya audit memiliki pengaruh signifikan terhadap kualitas audit. Variabel rotasi audit tidak memiliki pengaruh signifikan terhadap kualitas audit. Variabel masa jabatan audit tidak memiliki pengaruh signifikan terhadap kualitas audit. Dari hasil penelitian ini, diharapkan Kantor Akuntan Publik akan memperhatikan biaya audit yang wajar, menerapkan kebijakan rotasi auditor secara tepat waktu, dan memantau durasi hubungan audit agar tidak berdampak pada independensi auditor. Saran untuk penelitian lebih lanjut adalah menggunakan periode sampel yang lebih luas dengan cakupan sektor industri lainnya dan menambahkan variabel lain yang terkait dengan kualitas audit.

Kata Kunci : *audit fees, audit quality, audit rotation, audit tenure, logistic regression*

Abstract: Audit quality is an important aspect in maintaining transparency and accountability of corporate finance. A quality audit ensures that financial statements are presented fairly and free from material errors, whether caused by fraud or error. This study aims to examine the effect of audit fees, audit rotation, and audit tenure on audit quality. The data used in this study are secondary data with a research population of consumer cycle sector companies listed on the Indonesia Stock Exchange in 2019-2023. The number of company samples used in this study was 52 companies with a research period of 5 years and the sample selection method used was purposive sampling. The data analysis technique used was logistic regression analysis where the testing was carried out with the help of SPSS software version 26. In this study, the researcher found that the audit fee, audit rotation, and audit tenure variables together had a significant effect on audit quality. The audit fee variable had a significant effect on audit quality. The audit rotation variable did not have a significant effect on audit quality. The audit tenure variable did not have a significant effect on audit quality. From the results of this study, it is expected that Public Accounting Firms will pay attention to reasonable audit fees, implement auditor rotation policies in a timely manner, and monitor the duration of the audit relationship so as not to impact auditor independence. Suggestions for further research are to use a wider sample period with coverage of other industrial sectors and add other variables related to audit quality.

Keywords: *audit fees, audit quality, audit rotation, audit tenure, logistic regression*

1. Introduction

In an increasingly competitive business world, companies are required to be responsible for presenting competent and reliable financial reports. Financial reports are a crucial source of information for investors and creditors because they provide reliable and relevant data. Stakeholders require reports that are free from recording errors, material misstatements, or deliberate manipulation by company management. Investors use financial reports to assess management performance. Meanwhile, creditors use them as a basis for considering the approval of company loans (Dewita & NR, 2023).

Audit quality is a crucial factor in determining the credibility and reliability of a company's financial statements. According to Dewita & NR (2023), optimal audit quality can be achieved if auditors adhere to applicable auditing standards and principles, maintain independence during the audit process, comply with relevant legal regulations, and uphold the applicable professional code of ethics. Good financial statements not only provide reliable and trustworthy information for stakeholders but also aid in decision-making. According to Milda Putri & Yanti (2022), audit quality refers to the auditor's ability to identify relevant sources of information and use appropriate knowledge to comprehensively understand the situation.

An audit fee is the compensation an auditor receives for the audit services they perform. According to Agustini & Siregar (2020), an audit fee is compensation received by an auditor, either in cash or in kind, in exchange for audit services or other engagements performed for a client or other party. There are various views on the effect of audit fees on audit quality. A sufficient level of audit fees can motivate auditors to conduct audits more thoroughly and comprehensively. However, there is also a view that excessively high audit fees can create auditor dependence on clients, where auditors may be tempted to ignore some negative findings in order to maintain a good relationship with the client who pays them well, which can ultimately reduce the auditor's independence and objectivity. Therefore, this study is important to determine the extent to which the amount of audit fees affects the quality of the resulting audit.

Audit rotation is a rule that requires organizations or companies to periodically change Public Accounting Firms (Agustini & Siregar, 2020). Otoritas Jasa Keuangan (OJK) Regulation Number 13/POJK.03/2015 concerning the Implementation of Good Governance for Financial Services Institutions regarding Public Accounting Services stipulates that the implementation of general audit services for an entity's financial statements can be carried out by a Public Accounting Firm (KAP) for a maximum of 5 (five) consecutive financial years.

Audit tenure, or the length of the working relationship between the auditor and the client, is also a significant factor considered to influence audit quality. Audit tenure is the length of the engagement period between the public accounting firm and its client to provide audit services consecutively, measured by the agreed number of years (Wardani et al., 2022). On the one hand, a long audit tenure can enhance the auditor's understanding of the client's business, potentially improving audit quality.

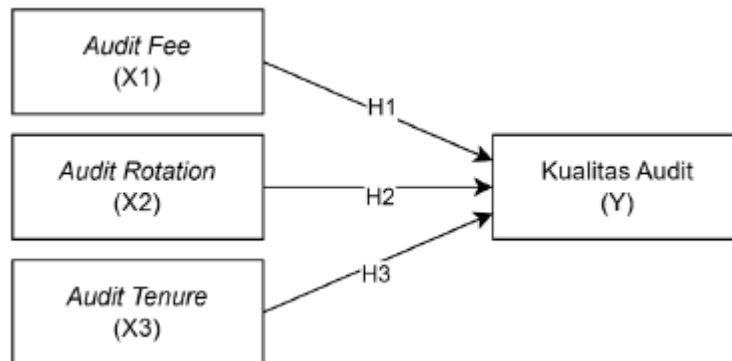
By considering these three factors, this study aims to examine the effect of audit fees, audit rotation, and audit tenure on audit quality in Indonesia. This is expected to positively contribute to improved audit practices and policies aimed at enhancing corporate transparency and accountability. It also provides an important contribution to the audit literature by presenting relevant empirical evidence regarding the factors influencing audit quality.

Referring to the explanation that has been presented, the hypothesis of this research is formulated as follows:

H1: Audit fees have a significant effect on audit quality.

H2: Audit rotation has a significant effect on audit quality.

H3: Audit tenure has a significant effect on audit quality.



2. Research Methods

The population of this study was companies in the Consumer Cyclical sector listed on the Indonesia Stock Exchange from 2019 to 2023. The sample selection method used in this study was purposive sampling.

Variable Operational Definition

Audit Fee, Determination of audit fees is carried out through an agreement between the auditor and the client in a contract, which is generally agreed upon before the audit process begins (Agustini & Siregar, 2020).

$$\text{Audit Fee} = \text{Ln}(\text{Audit Fee})$$

Audit Rotation, In this study, the audit rotation variable is measured using a dummy variable, coded 1 if auditor rotation occurred in the study year, and 0 if there was no auditor rotation (Ardhityanto, 2020). This measurement was chosen because rotation is categorical (either occurs or does not occur), making it more appropriate to use a binary indicator.

Audit Tenure, In this study, audit tenure was measured using an interval scale. Audit tenure was measured by calculating the number of years the same accounting firm audited the company during the study period (Effendi & Ulhaq, 2021). The first year using the same accounting firm's services was scored as 1, the second year was scored as 2, and for subsequent years, the score was increased by 1 (Dewita & NR, 2023).

The data analysis technique used was logistic regression analysis where the testing was carried out with the help of SPSS software version 26. The following criteria were established for sample selection:

1. All Consumer Cyclical companies listed on the Indonesia Stock Exchange for five periods, from 2019 to 2023.
2. Consumer Cyclical companies that have consistently been listed on the Indonesia Stock Exchange and have never been delisted from the Indonesia Stock Exchange for five periods, from 2019 to 2023.
3. Consumer Cyclical companies that have published complete annual financial reports and financial statements audited by independent auditors from 2019 to 2023.

4. Company financial reports denominated in Rupiah.
5. Companies that explicitly disclose audit fees in their annual financial reports.
6. Other financial sectors with complete data to support the research.

3. Result & discussion

From the sample criteria above, a sample of 52 companies from the consumer cyclicals sector was obtained, as well as 100 companies with observation data.

Table 1. Sample Selection Results

NO.	SAMPLE CRITERIA	COMPANY	AMOUNT
1.	Consumer cyclicals companies listed on the official website of the Indonesia Stock Exchange for the period 2019-2023.	165	825
2.	Consumer cyclicals companies that did not publish their complete annual reports for the 2019-2023 period.	-47	-235
3.	Consumer cyclicals companies that published their full annual reports in the 2019-2023 period.	118	590
4.	Annual reports published by consumer cyclical companies do not include the variables to be studied, namely audit fees, audit rotation, and audit tenure.	-66	-330
5.	Annual reports published by consumer cyclical companies (consumer cyclicals) have variables to be studied, namely audit fees, audit rotation, and audit tenure.	52	260
Research sample		52	260

Source: Data processed by the author (2025)

Data Analysis Techniques

Descriptive statistics is a method for collecting, analyzing, and presenting data concisely. The purpose of this technique is to characterize data through calculations such as mean, median, mode, standard deviation, and range, as well as presenting data in tables, graphs, and charts. Therefore, descriptive statistics helps researchers understand patterns and trends in data before conducting more detailed analysis.

Logistic regression testing is used to analyze the relationship between the independent variables (Audit Fee, Audit Rotation, and Audit Tenure) and the binary dependent variable, Audit Quality. This research is expected to provide a deeper empirical understanding of the factors influencing audit quality and practical implications for auditors and regulators in improving audit standards. The following is the equation for the Logistic Regression Test model in this study:

$$Y = \alpha + \beta AF + \beta RA + \beta AT + e$$

Notes:

Y = Audit Quality

α = Constant

βAF = Audit Fee Variable Coefficient

βRA = Audit Rotation Variable Coefficient

βAT = Audit Tenure Variable Coefficient

e = Error

3.1. Result of Hosmer and Lemeshow's Goodness of Fit Test

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10.511	8	.231

The suitability of the logistic regression model was tested using the Hosmer and Lemeshow's Goodness of Fit Test. This test is performed by examining the Chi-square value. With a significance level of 0.05, if the Chi-square value is greater than or equal to 0.05, the hypothesis is accepted.

Based on the table above, the Chi-square value is 10.511 and the p-value is 0.231, which is greater than 0.05. It can be concluded that the hypothesized regression model is suitable for further analysis because it is appropriate and there is no difference between the model and the input data.

3.2. Result of Nagelkerke R Square

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	118.765 ^a	.535	.758

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than ,001.

Based on the results of the table above, it is clear that the Nagelkerke R Square is 0.758 or 75.8%. This value indicates that the independent variable's ability to explain the dependent variable is 75.8%, with the remaining 24.2% explained by other variables outside the research model.

3.3. Results of F Test Analysis

Omnibus Tests of Model Coefficients

Step 1		Chi-square	df	Sig.
	Step	198.885	3	.000
	Block	198.885	3	.000
	Model	198.885	3	.000

Based on the results of the table above, the significance value (sig.) 0.000 is smaller than 0.05, meaning that at least one independent variable in this model contributes significantly in predicting the dependent variable.

3.4. Results of the Analysis of the t Test

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Audit Fee	10.486	1.592	43.406	1	.000	35825.085
	Rotasi Audit	.491	.485	1.026	1	.311	1.635
	Audit Tenure	.021	.175	.014	1	.905	1.021
	Constant	-94.465	14.311	43.572	1	.000	.000

a. Variable(s) entered on step 1: Audit Fee, Rotasi Audit, Audit Tenure.

H	Hypothesis	B	Sig.	Results
H1	Audit fees have a significant effect on audit quality	10.486	0.000	Accepted
H2	Audit rotation has a significant effect on audit quality	0.491	0.311	Rejected
H3	Audit tenure has a significant effect on audit quality	0.021	0.905	Rejected

To test the effect of each independent variable on the dependent variable, the Wald statistical test (partial T-test) is used, which is determined using a significance value (sig.) with a significance level of 5%. Therefore, a variable will be considered to have a significant effect if its significance level is less than 5% or 0.05.

The logistic regression model obtained is as follows:

$$Y = -94.465 + 10.486 AF + 0.491 RA + 0.021 AT$$

3.5. Discussion

3.5.1. The Effect of Audit Fees on Audit Quality

The audit fee variable obtained a significant value (0.000) < 0.05 and a coefficient of 10.486, thus confirming the first hypothesis. This means that audit fees have a significant impact on audit quality. The results of the first hypothesis in this study are accepted. Table 6 shows that audit fees, measured using the natural logarithm, have a significance value of 0.000 < 0.05 for audit quality. This indicates that an appropriate audit fee can be used as a benchmark for assessing audit quality.

This finding can be explained by agency theory, where auditors serve as a bridge between management (agent) and shareholders (principals). An appropriate audit fee reflects fair compensation for auditors in carrying out comprehensive audit procedures. When auditors receive fees commensurate with the complexity of their work, they can optimally utilize resources, time, and professional expertise, thereby improving audit quality. Thus, providing an appropriate fee strengthens auditor independence and enhances the auditor's role as a control mechanism in reducing information asymmetry between management and shareholders, as described in agency theory.

This research agrees with research by Kamil (2020) and Inayati & Setiawati (2024), which found that audit fees significantly influence audit quality. Higher fees allow auditors to perform more detailed and in-depth audit procedures, resulting in higher-quality audits. Therefore, audit fees can be used as an indicator for assessing audit quality.

3.5.2. The Effect of Audit Rotation on Audit Quality

The audit rotation variable obtained a sig. (0.311) > 0.05 and a coefficient of 0.491, thus it can be concluded that the second hypothesis is rejected. This means that audit rotation does not have a significant effect on audit quality. The results of the second hypothesis in this study rejected the results. The table shows that audit rotation is reviewed using a dummy variable with a significance value of 0.311 > 0.05 on audit quality. This indicates that audit rotation has no significant effect on audit quality. This means that periodic auditor changes cannot be used as a benchmark to guarantee the quality of audits produced by auditors.

A prolonged relationship between an auditor and a client can potentially impact the auditor's independence and thoroughness in performing audit duties. However, audit rotation cannot be used solely to measure audit quality, as auditors who continue to audit at the same company may not always be able to reduce their independence and objectivity. In relation to agency theory, audit rotation should ideally maintain auditor independence by preventing them from becoming too close to the client, allowing the auditor to remain objective in carrying out their oversight function over management as an agent. However, these findings indicate that auditor rotation does not automatically guarantee improved audit quality. This may be because auditor professionalism and independence remain key factors, regardless of the presence or absence of rotation. In other words, according to agency theory, the rotation mechanism is only one instrument to mitigate conflicts of interest, but its effectiveness depends on the auditor's integrity in fulfilling its role as a third party protecting the principal's interests.

This research agrees with research conducted by Agustini & Siregar (2020), Salman & Setyaningrum (2023), Suwarno et al. (2020) and research (Istyowati & Ratmono, 2023) which shows that audit rotation has no effect on audit quality.

3.5.3. The Effect of Audit Tenure on Audit Quality

The audit tenure variable obtained a sig. (0.905) > 0.05 and a coefficient of 0.021, thus concluding that the third hypothesis is rejected. This means that audit tenure does not have a significant effect on audit quality. The results of the third hypothesis in this study rejected. The table shows that audit tenure was measured using an interval scale with a significance value of 0.905 > 0.05 on audit quality. This indicates that audit tenure has no significant effect on audit quality. This means that the length of audit tenure cannot be used as a benchmark to guarantee the quality of an auditor's audit results.

Long audit tenures can lead to decreased audit quality due to the auditor's close relationship with the agent. This can lead to the relationship between the agent and the principal no longer being bridged by the "second party," the auditor. However, audit tenure cannot be used solely to measure audit quality, as auditors who continue to audit the same company may not always be able to reduce their independence and objectivity. From an agency theory perspective, the auditor's engagement period with a client has two sides. On the one hand, a longer engagement period can improve the auditor's understanding of the client's business and risks, making it easier for the auditor to detect potential financial statement manipulation by management. However, on the other hand, a long tenure can create an excessive familiarity threat between the auditor and the agent, potentially compromising the auditor's independence and objectivity. The study's insignificant effect indicates that the length of the engagement period is not always a determining factor in maintaining audit quality.

The results of this study agree with those conducted by Shahadah & Pabulo (2024), Effendi & Ulhaq (2021), Herdian & Sudaryono (2023), Suwarno et al. (2020),

and Oktavia & Challen (2022), which explain that audit tenure does not significantly affect audit quality.

4. Conclusion

Based on the results of related research, the influence of audit fees, audit rotation, and audit tenure on audit quality in consumer cyclicals sector companies listed on the IDX for the 2019-2023 period can be concluded as follows: The results of the study indicate that the audit fee variable, measured by the natural logarithm (Ln), has a significant effect on audit quality in the consumer cyclicals sector. This means that when a company provides an appropriate audit fee to a public accounting firm (KAP) to audit the entity's financial statements, this can indicate good audit quality. The amount of the audit fee can be an indicator in assessing the quality of a company's audit. The amount of the audit fee paid by the company can also affect the quality of the audit conducted by the auditor, because the audit process requires adequate resources and time. Thus, the test results indicate that the audit fee has a significant influence on audit quality. The results of the study demonstrated that audit rotation, measured using a dummy variable, had no significant effect on audit quality in the consumer cyclicals sector. This means that periodic auditor changes cannot be used as a benchmark for ensuring audit quality. This suggests that the primary factor in maintaining audit quality is not auditor rotation, but rather the auditor's professionalism and independence. With or without audit rotation, an auditor must still uphold independence to ensure good audit quality. While auditor changes can provide a fresh perspective, the new auditor may need time to understand the client company's conditions and operations, which can impact audit quality in the short term. The results of the conducted research show that the Audit Tenure variable, calculated using an interval scale and audit tenure results, does not significantly influence Audit Quality in the consumer cyclicals sector. This means that the length of audit tenure cannot be used as a benchmark in guaranteeing the quality of audits produced by auditors. The audit period does not always impact the independence and objectivity of auditors, thus causing a decline in audit quality. A short audit tenure duration also does not necessarily guarantee reliable audit quality, as auditors may not yet have sufficient knowledge and skills to carry out the audit process at the client company. Thus, the third hypothesis is rejected, and audit tenure is proven to have no significant influence on audit quality.

This recommendation is intended for researchers who wish to continue and develop this research in the future, namely by adding external factors or other independent variables, such as company size, auditor specialization, number of publications, and auditor ethics. And examining different sectors, such as industrial sectors, such as banking, manufacturing, or technology-based companies, to see whether the influence of the variables studied differs based on the characteristics of certain sectors.

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