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THE EFFECT OF AUDIT FEE , AUDIT TENURE AND PUBLIC ACCOUNTING FIRM (KAP) SIZE ON AUDIT QUALITY (STUDY ON BANKING COMPANIES LISTED ON THE BEI, 2020-2022)

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Abstract: This research aims to determine the influence of audit fees , audit tenure and KAP size on audit quality in banking sector companies listed on the Indonesia Stock Exchange in 2020-2022. This type of research is quantitative using secondary data originating from the company's annual report. The population of this research was 47 banking companies. And the sample in this study was 29 companies selected using side purposive techniques . The data analysis technique in this research uses logistic regression analysis with the SPSS 24 program. The results of this research show that audit fees have a positive and significant effect on audit quality, while audit tenure and KAP size have no effect on audit quality in banking sector companies listed on the BEI period 2020-2022.

Keywords : audit fees , audit tenure , KAP size, audit quality

INTRODUCTION

Business and economic progress attracts investors to invest capital in companies. Before investing, investors will review the financial report which is a form of managerial accountability to external parties that describes the company's performance during a certain period (Tasya and Erinos, 2023). Before publication, these financial reports must receive independent verification from an external auditor to ensure that the financial reports are accurate, reliable and free from material errors.

In SPAP Audit Standard 200 concerning Audits of Financial Reports, it is stated that the aim of an audit is to increase the level of confidence of the intended users of financial reports. Therefore, financial reports that can be relied on in the decision-making process must go through the audit or inspection stages. At the audit stage, work must be adequately

supervised to ensure targets are achieved and audit quality is guaranteed.

Audit quality according to De Angelo (1981) is the probability of an auditor's performance find and report an error regarding fraud that occurs in a client's accounting system. A quality audit is an audit carried out by a competent and independent person. Competent auditors are auditors who have technological capabilities, understand and carry out correct audit procedures. Meanwhile, an independent auditor is an auditor who, if he finds a violation, will independently report the violation.

Quoted from Bisnis.com, the case of manipulation of financial reports that occurred at PT Bank Tabungan Negara (BTN) became the public spotlight because it was suspected of channeling working capital credit to PT Batam Island which was given without going through the correct due diligence process, without collateral and not used according to its intended purpose. stated in the credit agreement in the amount of 300 billion rupiah. In the end, the credit went bad and led to window dressing of the financial report in 2018. However, on the other hand, Bank BTN's financial report still received a Fair Without Exception (WTP) opinion from KAP Purwantono, Sungkoro and Surja who are members of Ernst and Young Global (EY) in Indonesia, one of the Big 4 KAP members. The emergence of this case has triggered big doubts and questions for investors, companies and ordinary people that not every auditor can be trusted in carrying out audits in a company.

Based on the case above, it can be said that auditors and KAPs in carrying out audit assignments in the field often face a lot of pressure which may affect their competence in overcoming a problem. This indicates that auditors are not only influenced by internal factors but can also be influenced by external factors. This research examines three external factors that can influence audit quality, namely audit fees, audit tenure and KAP size which are based on contradictory research from existing literature.

Fees are a number of costs (wages) charged by auditors to companies (clients) which are used as a process for auditing a financial report (Cahyani & Zulvia, 2019). Research by Ulfa & Merlyana (2021) and Cahyani & Zulvia (2019) found that audit fees have a positive effect on audit quality. Meanwhile, Tasya & Erinos (2023) and Hariani et al (2019) revealed that audit fees have no effect on audit quality.

Audit tenure is the period of engagement (involvement) between the KAP and the client in the audit engagement (Erfan & Ridho, 2021). Audit tenure is thought to influence audit quality based on research by Fitri et al (2020) and Sisca et al (2024) because poor audit quality can occur if an auditor is unable to reveal material misstatements in the resulting financial statements. So that long engagements can find sufficient evidence to reveal misstatements in the resulting financial reports. This is contrary to research conducted by Heriani et al (2019) and Wenny et al (2024) which found that audit tenure has no effect on audit quality.

Fitri et al (2020) state that KAP size is a measure used to determine the size of a Public Accounting Firm as seen from the number of requests for audit services. According to Rafif & Herry (2022) and Fitri et al (2020), the size of the KAP has a positive effect on audit quality because investors will have more confidence in the accounting data provided by large-scale KAPs that can handle complex audit assignments than small-scale KAPs. However, Moh Alfi et al (2021) and Sauh et al (2023) found contradictory results that the size of the KAP has no effect on audit quality.

LITERATURE REVIEW AND HYPOTHESIS

Agency Theory

Agency theory was first proposed by Jensen and Meckling in 1976. An agency relationship occurs when the principal (shareholder or owner) employs an agent (manager) to provide services and delegate decisions. The principal demands accountability from the agent through financial reports. Conflicts of interest between the two often arise because the principal and agent have different goals. The principal pays the agent to maximize profits and has the right to know the agent's activities, even though he cannot monitor the activities every day. Agency theory attempts to answer this problem.

Annisa and Julaika (2021) state that differences in position, function and interests between principal and agent give rise to conflicts and tug-of-war interests. The auditor acts as an

independent mediator between the principal and agent to ensure that financial reports are free from fraud and comply with standards. The role of independent third parties, such as auditors, is very important in monitoring the behavior of managers (agents) so that they are in accordance with the interests of the principal. So good audit quality to improve the quality of financial report information is very much needed for users of financial reports, namely shareholders and owners.

Audit Quality

According to Mathius (2015), audit quality is defined as the auditor's probability of finding and reporting material errors and the auditor will not report an audit report with an unqualified opinion for financial statements that contain material errors. An audit carried out by an auditor is considered quality if it meets the provisions of auditing standards (IAPI, 2016). Meanwhile, according to Ade and Maya (2018), a quality audit must meet client expectations and reflect real information with auditors who have high competence and independence.

Audit Fees

Fees are money paid by companies to fulfill audit procedures (IAPI, 2016). Meanwhile, according to Lailatul and Yanthi (2021) audit fees are compensation for services performed by auditors so that the company's financial reports are protected from material misstatement and the reporting is in accordance with SAK. The amount of the audit fee can vary depending on the risk of the assignment, the complexity of the service and the level of expertise required to carry out the audit service (Mulyadi, 2011).

Tenure Audit

Audit tenure is the period of engagement (involvement) between the KAP and the client regarding agreed audit services or can also be interpreted as the term of the relationship between the auditor and the client (Annisa and Julaiikha, 2021). Meanwhile, according to Vena et al (2023), audit tenure is the term of the KAP auditor's agreement with the company in carrying out its duties of examining the company's annual financial reports. It is feared that a long term of office will affect auditor independence due to emotional closeness, therefore the government issued OJK regulation no. 13/POJK 03/2017 concerning KAP regulations and the use of public accounting services in financial services activities. Public accountants are required to audit for a maximum of 3 consecutive closed book years to reduce the occurrence of emotional relationships between clients and auditors.

KAP Size

The Public Accounting Firm (KAP) is a business entity as a forum for public accountants to provide their services (IAPI, 2016). The size of a KAP is a reflection of the size of a KAP which can be seen from the level of size based on the number of partners or members who join, the number of clients served and the total income earned by a KAP. According to Arens (2014:33) KAPs are grouped into two, namely large-scale KAPs if they are affiliated with the Big Four KAPs and small-scale KAPs, namely KAPs that are not affiliated (Non Big Four).

The Effect of Audit Fees on Audit Quality

Determining audit fees is important in accepting assignments because auditors work to earn adequate income. Large audit fees can increase high incentives in planning and carrying out audits and auditors will carry out broader and deeper audit procedures so as to increase the ability to detect material misstatements in the company's financial statements. According to Setya Aji et al (2022), companies are willing to pay large fees to pay for audit services in order to find auditors who are able to provide quality results and increase credibility. This is supported by Martiya & Zumrotul (2021) and Ulfa & Merlyana (2021) stating that audit fees influence audit quality. The high audit fee will influence how much effort the auditor makes to find adequate evidence before providing an opinion.

H1: Audit fees have a positive effect on audit quality

The Effect of Audit Tenure on Audit Quality

Audit tenure is often associated with increased audit quality because auditors have more time to understand the client's business, operational processes and associated risks. Sisca et al (2024) revealed that a long relationship can increase public trust in the auditor's independence because a close relationship has been established but the auditor remains professional in carrying out his duties. Research by Setya Aji et al (2022) and Fitri et al (2020) also revealed that audit tenure has a positive effect on audit quality. The longer the relationship between the auditor and client lasts, the higher the possibility of audit quality being produced due to the deeper knowledge and experience the auditor has of the entity being audited.

H2: Audit tenure has a positive effect on audit quality

The Effect of KAP Size on Audit Quality

Auditors at large-scale KAPs are thought to be better able to maintain their independence because large KAP auditors will pay more attention to their reputation, so that large KAP tend to provide better audit quality results. According to Rafif & Hery (2022), Big Four KAP are considered to have adequate training, experience and international recognition that they have better integrity and skills than non-Big Four KAP. Martiya & Zumrotul (2021) and Fitri et al (2020) support research that KAP size has a positive effect on audit quality. KAPs affiliated with Big Four KAPs are considered to have good audit quality because large KAPs are less dependent on clients economically so they will tend to report various existing problems and have high knowledge to prevent opportunistic actions outside management procedures.

H3: KAP size has a positive effect on audit quality

METHODS

This research is quantitative research with a causative model which aims to analyze the influence of an independent variable, namely audit fees, audit tenure and KAP size on the dependent variable, namely audit quality. The analytical method used in this research is logistic regression analysis which is used for research data where the dependent variable is non-metric and the independent variable is a combination of metric and non-metric (Ghozali, 2017).

The data used in this research is secondary data obtained from the BEI website, namely www.idx.co.id and the company's official website by taking data from each company's annual report for the period 2020-2022.

The population in this research is all banking companies registered on the IDX for the 2020-2022 period, namely 47 companies. The samples used are companies that meet the sampling criteria. Sampling was carried out using purposive sampling, where companies consistently did not leave the IDX or experienced delisting in the period 2020 to 2022 and had complete data to support the research.

The analysis carried out in this research is logistic regression analysis with the help of SPSS version 24 software. After the data is collected, the testing stage begins with descriptive statistics to explain the data that has been collected as it is without making final conclusions about the data. Then a model feasibility test was carried out (Hosmer and Lemeshow's Goodness of Fit test) and an overall model fit test was carried out. Hypothesis testing was also carried out including the Coefficient of Determination test (R-Squared) and Partial Test (t Test).

Operational Definition of Variables

Audit Quality

Audit quality is the possibility that an auditor will detect and report material misstatements in the financial statements presented by his client. This research uses a dummy variable from Earning Benchmark or earnings quality as a proxy, where the μ value is the average ROA and σ is the standard deviation. The classification is divided as follows as stated by Hariani et al (2019):

- 1) Audit quality = 1 when it meets the criteria $\mu - \sigma < ROA < \mu + \sigma$, indicating high audit quality
- 2) Audit quality = 0 where management carries out the practice of "windows dressing" or $ROA > \mu + \sigma$ or the practice of "taking a bath" or $ROA < \mu - \sigma$

Audit Fees

Fees are the amount of costs incurred by users of external auditor services so the amount of the fee depends on how complex and wide the scope is. The audit fee proxy is the external audit fee listed in the annual report of companies listed on the IDX, then measured using the natural logarithm of audit fees (Ulfa & Merlyana, 2021).

$$\text{fee} = \text{Ln audit fee}$$

Tenure Audit

Audit tenure is the length of the KAP's engagement with the client. In this study, the proxy used is an interval scale by calculating the number of years that the KAP has audited the company's financial statements sequentially. The first year starts with number 1 and so on (Erfan and Ridho, 2021).

KAP size

KAP size is determined based on two categories with dummy variable proxies, namely as follows (Rafif & Herry, 2022):

- 1) Companies audited by KAP affiliated with the Big Four are given the number 1 (one)
- 2) Companies audited by KAP that are not affiliated (Non Big Four) are given the number 0 (zero)

FINDING AND DISCUSSIONS

Description of Research Sample

There were 29 companies that met the sampling criteria and a total of 87 observations were made covering data for 2020-2022.

Table 1. Sample Selection Results

No	Criteria	Amount
1	Banking sector companies listed on the Indonesia Stock Exchange during the 2020-2022 period	47
2	Banking sector companies that do not publish financial reports in rupiah during 2020-2022	(1)
3	Banking sector companies that do not present audit fees in their annual reports for 2020-2022	(17)
4	Number of sample companies	29
5	Year of observation (2020-2022)	3
6	Number of sample companies during the observation year	87

Descriptive Statistical Analysis

Based on descriptive statistical testing, the results obtained show that the audit quality variable shows an average value of 0.86 with a standard deviation value of 0.321 and a minimum value of 0 which represents poor audit quality and a maximum value of 1 which represents good audit quality. The audit fee variable gets a minimum value of 19.01 at Bank Jago tblk (ARTO) in 2020 and a maximum value of 23.96 for Bank Negara Indonesia (BBNI) in 2022. Audit tenure gets a minimum value of 1 and a maximum value of 3, which means the length of engagement between the KAP and the company. The shortest is 1 year and the longest is 3 years. The KAP size variable has a minimum value of 0 and a maximum value of 1, which means a value of 1 for auditees by Big Four KAPs and a value of 0 for auditees by Non-Big Four KAPs .

Table 2 . Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	87	0	1	.89	,321
Audit Fees	87	19.01	23.96	21.6730	1.12632
Tenure Audit	87	1	3	1.78	,799
KAP size	87	0	1	,72	,450
Valid N (listwise)	87				

Hosmer and Lemeshow's Test

Table 3. Uji Hosmer and Lemeshow's Test

Hosmer and Lemeshow Test			
Step	Chi-square	Df	Sig.
1	12,054	8	0,149

The significance value in the Hosmer and Lemeshow's test is 0.149 and the Chi-square value is 12.054. This value is acceptable because the model is able to predict research and the significance value is more than 0.05 ($0.149 > 0.05$).

Overall Model Fit Test

Table 4. -2 Log Likelihood Block Number 0

Iteration History a,b,c			
Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	64,594	1,540
	2	62,124	1,964
	3	62,070	2,039
	4	62,070	2,041
	5	62,070	2,041

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 62,070

c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Table 5. -2 Log Likelihood Block Number 1

Iteration History a,b,c,d						
Iteration		-2 Log likelihood	Coefficients			
			Constant	Fee Audit	Audit Tenure	Ukuran KAP
Step 1	1	60,295	-5,671	,350	-,110	-,255
	2	54,933	-12,454	,708	-,229	-,534
	3	54,291	-16,281	,907	-,299	-,686
	4	54,275	-16,973	,943	-,313	-,711
	5	54,275	-16,993	,944	-,313	-,712
	6	54,275	-16,993	,944	-,313	-,712

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 62.070

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Based on table 4 above, the value of -2 log likelihood for block zero is 62.070 and in table 5 it shows the value of -2 log likelihood for block 1 is 54.275, meaning there is a decrease of 7.795 which shows that the regression model is better or in other words the model is hypothesized to fit the data. (Ghozali, 2017).

Coefficient of Determination Test

Table 6. Coefficient of Determination Test

Model Summary			
Step	-2 Log likelihood	Cox and Snell R Square	Nagelkerke R Square
1	54.275a	,086	,168

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

The results of the coefficient of determination test with a Nagelkerke R Square value of 0.168 or 16.8% means that the variability of the independent variable that can influence audit quality as a dependent variable is 16.8% and the remaining 83.2% is explained by other variables outside this research (Ghozali, 2018).

Partial Test (t Test)

The test results using logistic regression can be seen in table 7. In this table it can be seen that audit fees have a positive and significant effect on audit quality with a significance value of 0.011 which is smaller than 0.05 so that H1 is accepted. Audit tenure has no effect on audit quality with a significance value of 0.472 which is greater than 0.05 so H2 is rejected. Furthermore, KAP size also has no effect on audit quality with a significance value of 0.397 which is greater than 0.05 so that H3 is rejected.

Table 7. Partial Test (t Test)

		Variables in the Equation					
		B	S.E	Wald	Df	Sig.	
Step 1a	Audit Fees	,944	,371	6,466	1	,011	Significant
	Tenure Audit	-,313	,436	,517	1	,472	Not Significant
	KAP size	-,712	,840	,718	1	,397	Not Significant
	Constant	-16,993	7,533	5,089	1	,024	
a. Variable(s) entered on step 1: Audit Fee , Audit Tenure , KAP Size.							

Interpretation of Research Results

The Influence of Audit Fees on Audit Quality

The results above show that audit fees have a positive effect on audit quality. The results of this research are in line with Martiya & Zumrotul (2021), Setya Aji et al (2022) and Ulfa & Merlyana (2021) who state that audit fees have a positive and significant effect on audit quality. High fees will increase the incentive for auditors to plan higher audit quality because high fees are also considered to be associated with greater efforts by auditors to find adequate evidence before providing their opinion. Thus, the results of this research support the agency theory that high quality audits are an important tool for avoiding conflicts of interest between principals and agents , namely by ensuring that management (agents) act in accordance with the interests of shareholders (principals). Adequate audit fees are one way to ensure sufficient incentives and resources to carry out their duties effectively and efficiently. In the banking sector, high audit fees are very important to ensure that they comply with regulations and provide reliable financial reports and as an additional guarantee for stakeholders that the company operates with high transparency and integrity.

The Effect of Audit Tenure on Audit Quality

The research results show that audit tenure has no effect on audit quality. This is because the engagement period is not a reference for quality audit results because with a long engagement the auditor should be able to understand the condition of the client company, but the closeness between the auditor and the client only carries out inspections as a routine without updating the audit procedure strategy in the assignment (Rafif & Herry, 2022). An auditor will still work professionally and in accordance with the applicable professional code of ethics so that the engagement period is not a benchmark for audit quality because audit tenure does not always affect the objectivity of the auditor. The results of this research are in line with research conducted by Wenny et al (2024) and Harry et al (2021) that audit tenure has no effect on audit quality. A long engagement does not guarantee high audit quality in banking sector companies because this sector is regulated by very strict regulations from various financial supervisory bodies so that it will still ensure that audited financial reports must be of a high standard regardless of the length or shortness of the auditor's tenure.

The Influence of KAP Size on Audit Quality

In this research, the KAP size variable has no effect on audit quality. This shows that the size of the KAP, whether KAP affiliated with the Big Four or non-affiliated, does not necessarily affect audit quality. All large and small KAPs will continue to apply the same control system so that differences in KAP size do not have a significant impact on audit quality. The results of this research are supported by research from Sisca et al (2024) and Sauh et al (2023) which say that KAP size has no effect on audit quality. In banking sector companies, they often choose certain KAPs according to their needs and conditions, not depending on the size of the KAP because the

banking sector already has a sophisticated and sophisticated control system, thereby reducing dependence on the size of the KAP to ensure high audit quality.

CONCLUSIONS AND RECOMMENDATIONS

Based on the test results using logistic regression analysis and the discussion explained in the previous chapter, it can be concluded as follows:

1. Fees have a positive effect on audit quality because high fees can increase the efforts made by auditors to find adequate evidence. So it can be a guarantee for stakeholders regarding the transparency and integrity of the company's operations.
2. Audit tenure has no effect on audit quality because an auditor continues to work professionally and in accordance with the applicable code of ethics so that long or short engagement periods are not completely a benchmark for audit quality.
3. The size of the KAP has no effect on audit quality because all KAPs, both large and small, still implement the same quality control standards. So the size of the KAP is not a determinant in ensuring high audit quality.

Suggestions for future researchers are to add other independent variables and control variables such as auditor skills and independence, auditor experience and company size, as well as increasing the observation period and expanding the population area, namely by using all financial sector companies.

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