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Revealing the Role of the Audit Committee in Improving Audit Quality: Fee, Tenure, and Auditor Rotation Analysis

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Abstract.
Background. Good audit quality reflects the level of confidence that the financial statements are free from material misstatement, whether caused by errors or fraud. When audit quality is low, for example, because auditors are not independent, tenure is too long without rotation, or the audit fee is too high, creating a conflict of interest, the risk of not detecting fraud increases.
Aim. This study aims to reveal the strategic role of the audit committee in improving audit quality through analysing the relationship between fees, tenure, and auditor rotation on audit quality. With a quantitative approach and the aid of AMOS software, as well as Path Analysis techniques, this study aims to empirically map the structural relationship between these variables within the framework of governance and resource dependence.
Methods. In conducting this research, the authors chose a research place in manufacturing companies listed on the Indonesia Stock Exchange for the period 2018-2021. In terms of type, this research uses a quantitative approach. Data in the form of numbers is collected through access to the Indonesia Stock Exchange website. This research uses descriptive and verification methods. The analysis technique employed is path analysis, utilizing AMOS (Analysis of Moment Structures) software.
Result. Based on the results of model testing, it is found that only audit fees affect the audit committee. The absence of an effect of audit fees on audit quality in companies can be attributed to the level of professionalism of public accounting firms, which continue to maintain optimal audit quality, regardless of the amount of fees received. In contrast, the tenure and auditor rotation variables in this study did not show a significant effect on the audit committee, which indicates that these two variables may not yet be the main factors considered by the audit committee in their supervisory practices, or that their effects are more indirect and take longer to be observed.
Conclusion. Based on the test results obtained, it is found that: (1) Only audit fees affect the audit committee, (2) Based on the regression test results, it is found that FA has a significant adverse effect on KOM_AUDIT with an estimate value of -0.090, standard error of 0.019, critical ratio of -4.729, and significance level of $p < 0.001$. This indicates that an increase in FA will lead to a decrease in the Audit Committee (3) In general, these findings confirm that in this model, the FA factor has an essential role in influencing the Audit Committee. At the same time, other aspects have not shown a significant relationship. This result implies that efforts to increase or change FA need more attention to improve or maintain audit quality. (4) In this study, it was found that audit fees affect the audit committee but have no effect on the audit quality of manufacturing companies. This result aligns with the principle of Resource Dependence Theory, where companies, through audit committees, seek to manage their relationships with external auditors as audit service providers to secure a crucial resource: quality audit services.
Implementation. With the increasing complexity and risk of financial fraud, the results of this study are expected to make theoretical and practical contributions in encouraging the improvement of audit

quality, strengthening audit committees, and developing more accountable corporate governance policies.

Keywords: audit quality; audit tenure, audit fees; auditor rotation

INTRODUCTION

Financial statements are the primary instrument for conveying a company's financial condition to its stakeholders. The reliability of the information in these reports is highly dependent on the quality of external audits conducted by independent auditors. High-quality audits not only enhance the credibility of financial statements but also strengthen investor and public confidence in corporate governance. (Sari et al., 2023).

Good audit quality reflects the level of confidence that the financial statements are free from material misstatement, whether caused by errors or fraud. When audit quality is low, for example, because auditors are not independent, tenure is too long without rotation, or the audit fee is too high, creating a conflict of interest, the risk of not detecting fraud increases. This opens a gap for management to manipulate revenue, conceal liabilities, or recognise fictitious revenue. (DeAngelo, 1981).

Audit quality has a very close relationship with financial statement fraud. In general, high audit quality aims to detect and prevent material irregularities in financial statements, including fraud committed by management. (Syahrudin, 2022). Based on data collected by ACFE (2024) That fraud cases related to the credibility of financial statements, namely the financial statement fraud scheme, ranks third in the number of cases that occurred, as many as 61 cases, compared to misuse of assets and corruption, but has the most significant loss, with an average of $ 6,045,000. The following is a picture of the number of cases based on the category of fraud that occurred:

Table 1 Fraud Schemes

SCHEMES					
Category	Cases	25th percentile	Median (50th percentile)	75th percentile	Mean*
Asset misappropriation	1,309	$22,000	$120,000	$500,000	$1,116,000
Noncash	246	$10,000	$66,000	$250,000	$537,000
Billing	207	$25,000	$100,000	$448,000	$624,000
Cash on hand	143	$10,000	$50,000	$200,000	$357,000
Skimming	130	$10,000	$43,000	$200,000	$205,000
Expense reimbursements	127	$5,000	$50,000	$150,000	$251,000
Check and payment tampering	109	$26,000	$155,000	$510,000	$787,000
Cash larceny	95	$10,000	$50,000	$300,000	$561,000
Payroll	74	$10,000	$50,000	$250,000	$383,000
Register disbursements	21	$4,000	$50,000	$94,000	$95,000
Corruption	662	$50,000	$200,000	$1,000,000	$2,738,000
Financial statement fraud	61	$100,000	$766,000	$4,815,000	$6,045,000

Several cases demonstrate that audit quality remains a significant concern. One prominent case is the audit scandal at PT Garuda Indonesia (Persero) Tbk, which was revealed in 2019. In this case, the auditor declared that the company's financial statements for 2018 were ‘unqualified’, even though it was later found that revenue recognition was not in accordance with accounting standards. The audit was conducted by the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Rekan (a BDO member), which was later sanctioned by the Financial Services Authority (OJK) for failing to maintain audit quality and for not detecting significant irregularities. This case raises public doubts about the independence and competence of auditors, as well as the effectiveness of the company's internal control function, including the role of the audit committee (cncbindonesia.com).

As part of the corporate governance system, it has a strategic role to supervise and ensure that the implementation of audits runs objectively and professionally. The audit committee is involved in important decision-making regarding audit fees, auditor tenure, and auditor rotation, all of which have implications for auditor independence and the quality of audit results .(Beasley et al., 2009)

The Resource Dependence Theory (RDT) approach provides a conceptual framework for understanding how organisations depend on external resources, including professional services from auditors (Hillman et al., 2009). The audit committee in this case functions as a linking mechanism that bridges the company with the external auditor, while managing this dependency to minimise the risk of power imbalance and maintain audit quality. Through

careful policies regarding fees, tenure, and auditor rotation, the audit committee can ensure that auditors remain independent and perform optimally (Beasley et al., 2009).

This study aims to reveal the strategic role of the audit committee in improving audit quality through analysing the relationship between fees, tenure, and auditor rotation on audit quality. With a quantitative approach and the aid of AMOS software, as well as Path Analysis techniques, this study aims to empirically map the structural relationship between these variables within the framework of governance and resource dependence. With the increasing complexity and risk of financial fraud, the results of this study are expected to make theoretical and practical contributions in encouraging the improvement of audit quality, strengthening audit committees, and developing more accountable corporate governance policies.

Some empirical studies on audit quality that are referenced to this research are research by Martani et al., (2021), Jadiyappa et al., (2021), Behrend et al., (2020), Sari et al., (2023), Azizkhani et al., (2023), Saleh Aly et al., (2023), Kumalawati et al., (2024), Graschitz & Steller (2025), Rizaldi et al., (2022), Kirana & Ramantha (2020), Siregar & Sudjiman (2022), Cindy et al., (2021). However, research on audit quality in Indonesia still faces several limitations. These include limited access to sensitive audit data, the use of proxy measures that do not fully reflect actual audit quality, and reliance on secondary data from annual reports that lack qualitative information. Additionally, variations in audit committee quality and governance implementation across firms have not been thoroughly explored, and the research approach often lacks a longitudinal perspective, failing to examine long-term dynamics. Contextual factors such as organisational culture and regulatory pressures are also often not included in the analytical models. Therefore, more comprehensive research is needed, incorporating in-depth theoretical and methodological approaches, including the utilisation of structural analysis technologies such as AMOS and path analysis approaches, to uncover the strategic role of audit committees in improving audit quality in Indonesia.

Based on this background, this study aims to reveal the strategic role of the audit committee in enhancing audit quality by managing relationships with external auditors, particularly in the areas of audit fees, auditor tenure, and auditor rotation policies. Using the Resource Dependence Theory (RDT) approach, this study aims to explain how the audit committee serves as a linking mechanism that manages the company's dependence on external resources, specifically in the form of audit services. In addition, this study also aims to evaluate the effect of each factor, namely fee, tenure, and auditor rotation on audit quality, and model the structural relationship between these variables using AMOS-based path analysis. With this

approach, it is expected that the research can make theoretical and practical contributions in strengthening the audit committee's oversight function in the context of good corporate governance.

The identification of the problem raised in this study is that although audit committees are expected to be an essential pillar in maintaining audit quality, various cases of problematic audits in Indonesia show that their role has not been optimal. One of the main issues is how audit committees manage strategic relationships with external auditors through fee arrangements, tenure, and auditor rotation policies. Uncertainty in the management of these factors can affect auditor independence and objectivity. In addition, not many studies have empirically evaluated the effect of these policies with a strong theoretical approach such as Resource Dependence Theory. Given the limited data and methodology in previous studies, in-depth research is necessary to determine the extent to which audit committees can play an active role in enhancing audit quality through these external relationship management mechanisms.

METHODS

In conducting this research, the authors chose a research place in manufacturing companies listed on the Indonesia Stock Exchange for the period 2018-2021. In terms of type, this research uses a quantitative approach. According to Sugiyono (2022), Quantitative research is a method based on the philosophy of positivism and is intended to study specific populations or samples. In this research, data in the form of numbers is collected through access to the Indonesia Stock Exchange website.'

This research uses descriptive and verification methods. Descriptive research is defined as research that aims to determine the value of each variable, either one or more variables, which are independent and not linked or compared with other variables. (Sujarweni, 2019).

This study utilizes a population of 179 manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2018 to 2021. By determining the population, this study will then determine the research sample and the appropriate sampling technique to ensure representative research results. The sampling technique used in this research is Non-Probability Sampling. To determine the number of samples selected in this study, a purposive sampling technique was employed, which involves selecting samples based on specific considerations. Based on the selection criteria, after the sample selection process, 38 manufacturing companies were obtained that met these criteria.

A variable refers to anything that can be measured and observed, and has a variety of values. The value of a variable can change depending on time, conditions, and the subject that is the object of observation. This change can occur either on the same object or individual in different time periods, or on various objects or individuals at the same time. (Sekaran & Bougie, 2017).

Variable operations are definitions based on observable characteristics of a variable, which can be measured to obtain research data (Sugiyono, 2022). The following are the operational variables used in this study:

Table 2. Operasional Variabel

Variabel	Indikator	Skala
Fee Audit (X1)	Ln = *Proffesional Fee*	Nominal
Audit Tenure (X2)	Tenure = *Number of Years of the Same KAP Engagement*	Nominal
Rotasi Audit (X3)	Audit Rotation = (1) if there is audit rotation and (0) if there is no audit rotation	Dummy
Audit Quality (Y)	Opini Audit : *Disclaimer of Opinion = 1, Adverse Opinion = 2, Qualified Opinion = 3, Unqualified Opinion With Explanatory Language = 4, Unqualified Opinion = 5*	Ordinal
Audit Committee (Z)	% KKA = $\frac{\sum komite\ audit}{\sum \text{Jumlah komisaris}}$	Rasio

In this study, the analysis technique used was path analysis using AMOS (Analysis of Moment Structures) software. Path analysis is a statistical method used to test the causal relationship between variables that have been determined in the research model. (Hair, 2014). With AMOS, structural models can be analysed more comprehensively, allowing researchers to identify direct and indirect effects between independent and dependent variables. The choice of AMOS in this study is based on its ability to handle complex structural models and provide more accurate parameter estimates, as well as the ability to test the goodness of fit of the proposed model (Arbuckle, 2019).

The initial model of this research was:

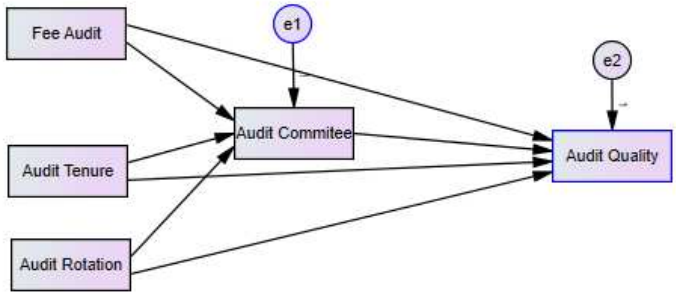

Figure 1 Research Model

DISCUSSION

Testing Results

Analisis Statistik Dekriptif

Descriptive statistical analysis in this study was carried out with the help of IBM SPSS version 26 software, which was used to obtain information about the minimum, maximum, average (mean), and standard deviation values of each research variable, following the results of the analysis:

Table 3 Descriptive Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FEE AUDIT	152	17.53516	24.26749	20.9387378	1.28948389
AUDIT TENURE	152	1	4	2.23	1.113
ROTASI AUDIT	152	0	1	.10	.299
KUALITAS AUDIT	152	4	5	4.99	.081
KOMITE AUDIT	152	.38	1.50	.8492	.32443
Valid N (listwise)	152				

Path Analysis

The first test results are as follows:

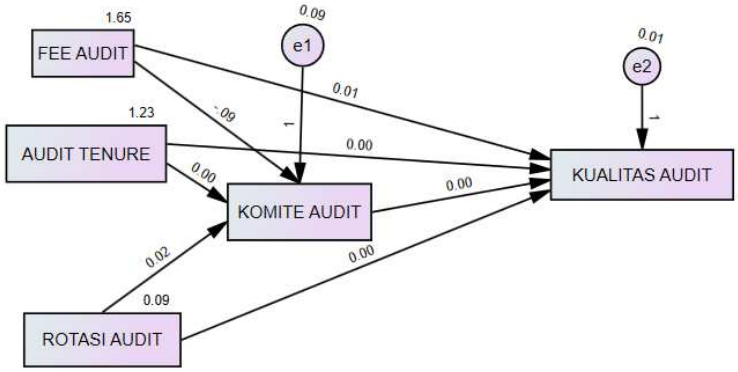

Figure 2. Ouput Model Testing I

Based on the results of the regression analysis on the default model in the figure below, it is evident that of the several relationships tested, only one is statistically significant, namely the effect of FA on KOM_AUDIT. In more detail, the relationship between FA and KOM_AUDIT shows an Estimate value of -0.090 with a Critical Ratio (C.R.) value of -4.700 and a p-value <0.001 (highly significant). This indicates that FA has a significant negative effect on KOM_AUDIT. In other words, the higher the FA value, the KOM_AUDIT value will tend to decrease. This negative effect is noteworthy because it indicates an opposite influence between the two variables.

Meanwhile, the relationships between AT and KOM_AUDIT, and between RA and KOM_AUDIT, show p-values of 0.988 and 0.762, respectively. The p-value greater than 0.05

indicates that neither relationship is significant. That is, changes in the AT or RA variables do not have a statistically strong enough influence on changes in the KOM_AUDIT variable.

In addition, in the path of influence on KA, all variables, namely FA, AT, RA, and KOM_AUDIT also show insignificant results with a p-value above 0.05. This indicates that there is no meaningful relationship between these variables and KA in the model tested.

In general, these findings confirm that in this model, FA factors have an important role in influencing KOM_AUDIT, while other factors have not shown a significant relationship. This result implies that efforts to improve or change in FA need more attention in order to improve or maintain audit quality (KOM_AUDIT).

Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	PLabel
KOM_AUDIT	<---	AT	.000	.022	-.015	.988
KOM_AUDIT	<---	RA	.025	.082	.303	.762
KOM_AUDIT	<---	FA	-.090	.019	-4.700	***
KA	<---	FA	.007	.005	1.318	.187
KA	<---	AT	-.004	.006	-.736	.462
KA	<---	RA	.004	.022	.201	.841
KA	<---	KOM_AUDIT	.000	.022	-.002	.998

Figure 3. Output Regression Weight Model I

The next test is to eliminate the relationship between variables that have a large Plabel value or have no effect. so that after passing several tests the following model is obtained:

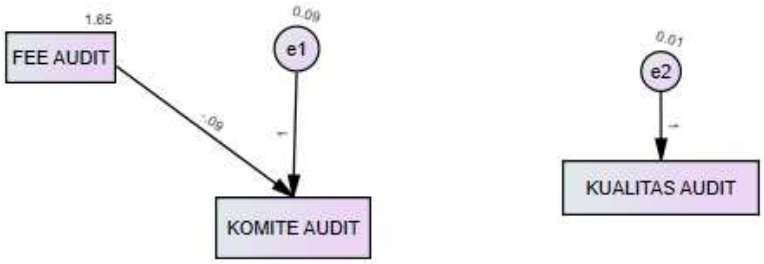

Figure 4. Output Testing Model 7

With the regression weight output results obtained are as follows:

Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	PLabel
KOM_AUDIT	<---	FA	-.090	.019	-4.729	***

Figure 5. Output Regression Weights Model 7

Based on the regression test results, it is found that FA has a significant negative effect on KOM_AUDIT with an estimate value of -0.090, a standard error of 0.019, a critical ratio of -4.729, and a significance level of $p < 0.001$. This shows that an increase in FA will cause a decrease in KOM_AUDIT. With a very small p-value (below 0.001), this relationship is considered highly statistically significant.

The Goodness of Fit Model test results obtained are:

Computation of degrees of freedom (Default model)

Number of distinct sample moments:	6
Number of distinct parameters to be estimated:	4
Degrees of freedom (6 - 4):	2

Result (Default model)

Minimum was achieved
Chi-square = 1.766
Degrees of freedom = 2
Probability level = .414

Figure 6. Output Goodness of Fit Model

Interpretation of Goodness of Fit (Default Model):1) This model has a chi-square value of 1.766 with degrees of freedom (df) 2 and a probability level of 0.414.2) Because the p-value > 0.05, the model is said to be fit or in accordance with the data. That is, there is no significant difference between the observed covariance matrix and that expected by the model.3) Thus, the structural model fits the data collected.

Based on the goodness of fit test results, the Chi-square value is 1.766 with a degree of freedom (df) of 2 and a probability level of 0.414. Because the probability level value is greater than 0.05, the model is declared fit with the data. This shows that the research model used is appropriate and acceptable for further analysis. The results of the model fit obtained are:

CMIN

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	4	1.766	2	.414	.883
Saturated model	6	.000	0		
Independence model	3	22.619	3	.000	7.540

Figure 7. Output CMIN

CMIN (Chi-Square Minimum Discrepancy Function) is used to measure how well the model fits the data. Based on the CMIN test results, the default model chi-square value is 1.766 with a degree of freedom (df) of 2 and a probability value of 0.414. The p value greater than 0.05 and the CMIN/DF value of 0.883 (less than 2) indicate that the proposed model fits the research data (model fit). This indicates that the relationship structure between variables in the model is acceptable for further analysis.

As a test of model fit, based on the RMSEA test results, the RMSEA value for the default model is 0.000 with a p-close of 0.538 (>0.05), which indicates that the model has a very good level of fit. In addition, the AIC value for the default model is 9.766, which is lower than that of the saturated model (12.000) and the independence model (28.619). This indicates that the

default model is better and more efficient than the other models. The results of the model evaluation above if made into a table of model evaluation results will appear as follows:

Table 4. Evaluation Model Result

Indikator	Results	Evaluation Criteria	Conclusion
Chi-Square (CMIN)	1.766 (p = 0.414)	p > 0.05	Model Fit
CMIN/DF	0.883	< 2.00	Model Fit
RMSEA	0.000 (p-close = 0.538)	RMSEA < 0.08, p-close > 0.05	Excellent Model Fit
AIC	9.766	Lowest AIC value compared to other models	The Most Improved Model
Regression (KOM_AUDIT ← FA)	Estimate = -0.090, C.R = -4.729, p < 0.001	p < 0.05	Signifikan

DISCUSSION

The results showed that only audit fees had an effect on the audit committee. This finding is consistent with theory and the results of previous studies Rizaldi et al., (2022), Indriani et al., (2020) which states that the amount of audit fees can be an important indicator of the level of complexity, risk, and supervisory needs in the audit process.

High audit fees generally reflect the greater complexity of the company's operations or the higher audit risk faced by the auditor. Under such conditions, audit committees are required to be more active in carrying out their oversight functions to ensure that auditors carry out audits of sufficient quality and in accordance with the fees paid by the company (Cindy et al., 2021).

The greater the audit fee paid, the greater the responsibility felt by the audit committee to evaluate the process and results of the external audit. The audit committee is tasked with monitoring whether the fees incurred by the company are proportional to the quality of audit services received, both in terms of the adequacy of audit procedures, accuracy of findings, and auditor independence (Saleh Aly et al., 2023)

The effect of audit fees on audit committees in this study also reinforces the view that audit committees act as guardians of stakeholder interests, including in overseeing the effectiveness of the company's relationship with external auditors. Therefore, in a situation where audit fees increase, the audit committee tends to increase the intensity of its supervision as a form of accountability for the use of company resources. The absence of the effect of audit fees on audit quality in companies can be caused by the level of professionalism of public accounting firms that continue to maintain optimal audit quality, regardless of the amount of fees received (Syahrudin, 2022).

In contrast, the tenure and auditor rotation variables in this study did not show a significant effect on audit committees, indicating that they may not be the main factors considered by audit committees in their oversight practices, or that their effects are more indirect and take longer to be observed.

This study found that audit fees affect audit committees but have no impact on the audit quality of manufacturing companies. This result is in line with the principle of Resource Dependence Theory, where companies, through audit committees, seek to manage their relationships with external auditors as audit service providers to secure a vital resource, namely, quality audit services. Thus, this result confirms the importance of audit fees as a key driver for the activation and effectiveness of the audit committee function in maintaining the quality of the company's external audit process.

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CONCLUSION

Based on the test results obtained, it is found that: (1) Only audit fees affect the audit committee, (2) Based on the regression test results, it is found that FA has a significant negative effect on KOM_AUDIT with an estimate value of -0.090, standard error of 0.019, critical ratio of -4.729, and significance level of $p < 0.001$. This indicates that an increase in FA will lead to a decrease in the Audit Committee (3) In general, these findings confirm that in this model, the FA factor has an important role in influencing the Audit Committee, while other factors have not shown a significant relationship. This result implies that efforts to increase or change in FA need more attention in order to improve or maintain audit quality. (4) In this study, it was found that audit fees affect the audit committee, but have no effect on the audit quality of manufacturing companies. This result is in line with the principle of Resource Dependence Theory, where companies, through audit committees, seek to manage their relationships with external auditors as audit service providers to secure an important resource, namely quality audit services.

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