

## Determinan of Audit Quality in State-Owned Enterprises Listed on the IDX in 2019-2022

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### Abstract

Audit quality is the state where auditors uncover misstatements in financial re-ports of a company under audit. The root of this issue lies in the frequent findings of companies presenting inaccurate financial reports, where management tends to manipulate financial statements to enhance positive perceptions among investors. This practice leads to the dissemination of incorrect information and inaccurate decision-making. This study aims to determine the effect of audit tenure, KAP reputation, audit committee, audit fee and auditor independence on audit quality. This study utilizes a population of state-owned enterprises listed on the Indonesia Stock Exchange during the period 2019-2022. The sample consists of 17 state-owned enterprises selected using purposive sampling. Secondary data is used in this research. The analysis method employed is logistic regression analysis using SPSS version 26 software. The results of this study indicate that audit tenure and audit fee have a positive effect on audit quality. The reputation of the public accounting firm has a negative effect on audit quality, while the audit committee does not have an effect on audit quality.

**Keywords:** audit tenure, KAP reputation, audit committee, audit fee, auditor independence, and audit quality.

### INTRODUCTION

In these uncertain times, business growth is increasing rapidly, which encourages business development to become more robust. This results in a need to document all financial activities carried out by businesses throughout a single financial report time, which is known as the financial report end of the recording journey. This financial report is the main means for the company to account for its financial performance to stakeholders. To ensure that the information provided by management is the same as the actual information, an audit of the financial report is required. Audit is a process of obtaining assurance or certainty that the financial statements submitted by a company are fair. So that audit work is an important service for company owners so that they get reliable information related to financial statements. Therefore, auditors who carry out the audit work must have reliable professional competence so that expectations related to good audit quality can be met. Audit quality reflects the level of expertise of an auditor in detecting errors, with reference to audit standards and reliable codes of ethics for public accountants.

In 2018, Garuda Indonesia's financial report recorded a net profit of USD 809.85, around Rp11.33 million, showing a significant increase from 2017 which experienced a loss of USD 216.5 million. However, in the completion of the audit by KAP Tanubrata, Sutanto, Fahmi, Bambang, & Rekan, which has a partnership with BDO International Limited, it was revealed that there was an error related to receivables of Rp 2.9 trillion related to the collaboration of implementing wi-fi with PT Mahata Aero Teknologi. This inaccuracy was perceived as profit on the previous year's financial statements. Public accountants faced difficulties in estimating the substance of the negotiations with sufficient accuracy

and failed to obtain sufficient audit evidence to evaluate the similarity of the accounting nature with the substance of the negotiations that had become the basis

The case has raised public doubts about the quality of the audit conducted by the auditor. The auditor has a responsibility to maintain and ensure the quality of the audit produced, because this has an impact on the trust of users of financial statements in the audit results. Audit quality is crucial to ensure that the procedures carried out are in accordance with applicable standards and regulations. Audit quality is influenced by various factors, both internal and external. Several aspects that influence audit results include the reputation of the KAP, audit committee, audit tenure, audit fees and auditor independence

Audit tenure or contract period between the audit firm and each client regarding the audit service agreement [3]. The longer the period of engagement between the KAP and the client can create an emotional attachment that can endanger the independence and objectivity of the auditor. This is supported by research by [1,5,16] that Audit Tenure has a positive effect because it shows that auditor tenure increases because the longer the auditor's engagement period in auditing a company actually makes the auditor better understand the condition of the auditee company, so that the auditor knows if the auditee is manipulating financial reports.

The reputation of a KAP is usually determined by the experience and credibility of the accounting staff who have worked at large KAPs or who are affiliated with the Big Four KAPs [4]. This causes the public to trust the company, which helps the company to carry out its duties more effectively. Research conducted by [10,19] supports that KAPs contribute positively to improving audit quality. This is due to public opinion which tends to increase trust in the audit results carried out by auditors under the auspices of the Big Four KAPs.

The audit committee, which is responsible to the board of commissioners, plays a role in providing assistance in carrying out the work and role of the board of commissioners with the aim of increasing auditor independence. The presence of an audit committee can be considered as an internal regulatory system implemented by the company regarding financial statements including a supervisory process influenced by the integrity of the top leader. Research by [15,27] supports that the audit committee has a positive effect on audit quality, because they monitor whether management is involved in excessive earnings management and ensure that the company's financial information is accurate and of high quality.

This study is a development of a study conducted by [19] which focuses on the independent variables of audit tenure and KAP reputation. The main difference between this study and previous studies lies in the addition of other independent variables according to recommendations from previous studies. The difference between this study and previous studies is that the object of research conducted was BUMN Companies listed on the Indonesia Stock Exchange in 2019-2022.

## **LITERATURE REVIEW**

### **Agency Theory**

Michael C. Jensen and William H put forward the agency theory in 1796. The relationship between the principal and the agent is an agency relationship that often presents problems related to the

"separation of ownership and control" in the company [13]. One method used by the principal to monitor the performance of the agent is through financial reports. In order for the agent's performance to look positive, the agent may sometimes make inaccurate financial reports, which of course harms the principal, this condition is known as asymmetric information [13]. Asymmetric information refers to a situation where management has greater access to information compared to investors or creditors.

The relationship between agency theory and audit quality as a dependent variable in this study is that in the context of agency relations, the role of an independent third party is needed as a mediator between the principal and the agent. This third party functions to supervise the behavior of managers as agents so that they act in accordance with the interests of the principal. The auditor is a party who is considered capable of bridging the interests of the principal and the manager. The auditor's task is to provide an opinion on the fairness of the financial statements presented by the manager whose reliability can be seen from the quality of the audit produced by the auditor.

### **Audit Quality**

Audit quality is the possibility of an auditor finding and reporting material misstatements in a client's financial statements. An audit is said to be of good quality if it has met the provisions and audit standards consisting of professional quality, judgment used in the implementation of the audit, independent auditors and the preparation of audit reports.

### **Audit Tenure**

In agency theory, the relationship between the principal and the agent is an agency relationship, just as the manager-auditor relationship is an institutional relationship. This relationship is contractual. If this is implemented, the auditors appointed by the company will serve for a long period of time, making it easier for them to get to know the contents of the company and a longer audit duration will optimize audit quality.

Research by [1,16,25] reported that auditor tenure has a positive impact on audit quality, so that if the auditee continues to appoint auditors, the auditor has extensive knowledge of the auditee's internal control system, making it easier to understand the complexity of the company. Based on previous research findings, the hypothesis proposed is:

H1: Audit tenure has a positive effect on audit quality

### **Auditor Reputation**

A public accounting firm is a group of people that closely monitor the financial statements that are provided by administrative authorities. A Public Accounting Firm's (KAP) reputation is defined as the trust that the public has in the office during the audit process and as having a good name that results in public trust in the accounting firm. The reputation of a Public Accounting Firm (KAP) is based on the quality of the auditors' work, which includes their ability to produce facts about the examination of financial statements by adhering to standards of accounting that are accurate, very good, and have been established. Its reputation is quite similar to that of the Public Accounting Firm (KAP), which has

a large name and is known for having the ability to handle clients in a professional and independent manner. The hypothesis proposed is:

H2: Auditor reputation has a positive effect on audit quality.

### **Audit Committee**

The audit committee consists of several members of the board of directors and its duties include helping to maintain the independence of the auditor. In agency theory, when a dispute arises between the agent and the principal, the audit committee acts as a mediator to resolve the existing problems by holding frequent meetings to better understand and resolve the problems. According to POJK No. 55/POJK.04/2015, the Audit Committee must hold meetings at least four times a year.

Research by [15,26] shows that the audit committee has a positive influence on audit quality. The audit committee is tasked with overseeing management regarding excessive profit management and ensuring the preparation of accurate and high-quality financial information for the company, in accordance with its functions as regulated in Financial Services Authority Regulation No. 55/POJK.04/2015. Based on previous research findings, the hypothesis proposed is:

H3: The Audit Committee has a positive effect on audit quality

### **Audit Fee**

The agency theory of audit fees states that the party paying the high fee in the contract between the client and the auditor aims to achieve higher quality audit results and reduce higher agency costs. When regulatory issues arise, the company needs better audit quality to resolve them. In this case, the audit fee reflects the quality of the audit performed. Research by [1,26] shows that audit fees have a positive effect on audit quality, in other words, the possibility of a better audit being performed by the company is proportional to the audit fee paid. Based on previous research, the hypothesis proposed is:

H4: Audit Fees have a positive effect on audit quality

### **Auditor Independence**

Auditor independence and auditor motivation are closely related to agency theory. This is because if the auditor's ownership of evidence is not strong enough and the sanctions imposed on the auditor cannot be avoided, then the audit quality does not guarantee the auditor regarding legal requirements and obligations. Research by [12,28] proves that auditor independence has a positive effect on audit quality. Auditors must maintain an independent attitude. An auditor's ability will be in vain if they are not independent in collecting and evaluating evidence. In other words, if auditors can maintain their independence, they will be able to produce reliable and quality audits. Based on previous research findings, the proposed hypothesis is:

H5: Auditor Independence has a positive effect on audit quality

## METHOD

This study uses a quantitative method. This quantitative method is used to obtain information based on the measurement results of validated instruments. The quantitative method is applied to analyze whether there is a relationship between audit tenure, auditor reputation, audit committee, audit fee, and auditor independence on audit quality in state-owned companies listed on the IDX in the 2019-2022 period. The population of this study is all state-owned companies listed on the Indonesia Stock Exchange (IDX) as many as 20 companies in 2019-2022. The research sample was carried out using a purposive sampling technique, which took samples based on certain criteria. And the research sample obtained was 17 companies running for 4 years in the 2019-2022 period so that the total sample was 68 companies.

Table 1. Selection of research samples

Description	N
<b>Population: State-owned enterprises listed on the IDX</b>	20
<b>Sampling based on criteria (<i>purposive sampling</i>):</b>	
State-owned enterprises listed on the Indonesia Stock Exchange consecutively from 2019 to 2022	0
State-owned enterprises that submitted complete audited financial reports on the Indonesia Stock Exchange from 2019 to 2022	0
State-owned enterprises that presented financial reports in rupiah currency	-3
<b>Research Sample</b>	17
Total sample (n x research period) (17 x 4 years)	68

Source: Research data processed in 2023

Table 2. Operational definitions and variable measurements

No	Variables	Variable Definition	Measurements Indicators
1.	Audit Quality	The probability of an auditor to detect and report violations or nonconformities in the accounting system	Audit quality is projected with a dummy variable of "0" for companies that do not issue a going opinion and "1" for companies that issue a going opinion.
2.	Audit Tenure	The term of the engagement established between a Public Accounting Firm and the same auditee	Measured using an interval scale. The first year of commitment starts with the number 1, and increases by 1 each subsequent year.
	Auditor Reputation	Auditor's reputation is identical to a KAP that has a big name or a KAP that is affiliated with the Big Four KAP and is certainly considered to have the ability to be independent and professional towards the client	Measured using a dummy variable. If a company is audited by a Big Four accounting firm, then it is given a value of '1'. Conversely, if the auditor auditing the company's financial statements is a non-Big Four accounting firm, then it is given a value of '0'.
	Audit Committee	An institution that assists commissioners in ensuring that the organization has implemented good corporate governance and complies	the audit committee is measured by counting the number of members

No	Variables	Variable Definition	Measurements Indicators
		with both internal and external regulations	
	Audit Fee	A fee paid by the client to the external auditor as compensation for the audit services that have been provided	$Ln = \text{Professional Fees}$
	Auditor Independence	A mental attitude that is not influenced by other parties, is not influenced by external interests, and does not depend on others	Auditor independence as a dummy variable is given a value of '1' if the company uses the same auditor for three consecutive years, and a value of '0' if the company changes auditors in less than three years.

Source processed from various source in 2023

Descriptive statistical and logistic regression analysis. Descriptive statistic was used to describe variables in the study individually, including mean, standard deviation, minimum and maximum. Logistic regression is a method used to build a predictive model, similar to linear regression or what is known as Ordinary Least Squares (OLS) Regression.

## RESULTS AND DISCUSSIONS

### Descriptive Statistical Analysis

Variabel	Min	Max	Mean	Std. Deviation
Kualitas Audit (Y)	0	1	0,25	0,436
Audit Tenure (X1)	1	4	2,10	1,053
Reputasi Auditor (X2)	0	1	0,57	0,498
Komite Audit (X3)	2	8	4,79	2,155
Fee Audit (X4)	19,64	24,98	21,9343	1,34642
Independensi Auditor (X5)	0	1	0,54	0,502

			Coefficients
Iteration	-2 Log Likelihood		Constant
Step 0	1	76,604	-1,000
	2	76,478	-1,096
	3	76,478	-1,099
	4	76,478	-1,099

		Coefficients				
-2 Log Likelihood	Constant	Audit Tenure	Reputasi Auditor	Komit Audit	Fee Audit	Independensi Auditor
53,300	-10,982	1,020	-939	-0,053	0,384	0,358
47,001	-20,862	1,614	-1,823	-0,091	0,776	0,763
45,699	-28,475	2,028	-2,486	-0,115	1,082	1,081
45,608	-31,253	2,176	-2,722	-0,123	1,194	1,189
45,607	-31,512	2,190	-2,744	-0,124	1,205	1,198
45,607	-31,514	2,190	-2,744	-0,124	1,205	1,198
45,607	-31,514	2,190	-2,744	-0,124	1,205	1,198

The results of the analysis show that the value of -2 Log Likelihood at the initial stage (Block Number = 0) is 76.604, while at the final stage (Block Number = 1) it is 45.607. The decrease in value indicates that the hypothesized model is in accordance with the data/ in other words, the addition of independent variables to the form has increased the model's suitability.

#### Model Feasibility Test Results

Step	Chi-Square	Df	Sig
1	6,929	8	0,544

Based on the table above, it can be seen that the significance value is 0.544. The significance value meets the requirements because it is greater than 0.05, which means that the null hypothesis ( $H_0$ ) is accepted. This means that the model can predict the value of its observations/that the model fits the observation data, so that the model can be accepted and used in further analysis.

#### Results of Determination Coefficient Test (Nagelkerke R Square)

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	45,607 <sup>a</sup>	0,365	0,540

The table above shows that the Nagelkerke R Square value is 0.540, meaning that 54% of the variability of the dependent variable can be explained by the independent variables in this study. Meanwhile, the remaining 46% is explained by other independent variables outside the form of this study, such as audit rotation, auditor specialization, and so on. In other words, the independent variables used in this study, namely audit tenure, KAP reputation, audit committee, audit fee, and auditor independence can explain the variation in the dependent variable, namely audit quality, by 54%

#### The Influence of Audit Tenure on Audit Quality

Based on the results of the regression test that has been carried out, audit tenure produces a significance level of  $0.002 < 0.05$  with a regression coefficient of 3.564. This indicates that audit tenure has a positive effect on audit quality. In other words, the longer the duration of the audit tenure, the better the audit quality produced. The first hypothesis can be accepted.

Audit tenure refers to the duration of the auditor's involvement in carrying out the audit agreement with the client in accordance with the agreement that has been made. In carrying out audit tasks, auditors need independence in order to provide objective opinions and produce good audit quality without harming other parties. A longer audit tenure duration can improve auditor performance, because the auditor will have more in-depth knowledge of the client company over time.

The results of this study are consistent with studies conducted by [8,11,18] also showing that audit tenure has a positive effect on audit quality. The longer the working relationship between the auditor and the client, the auditor will have a deeper understanding of the client's business, which in turn helps the auditor in formulating better strategies to handle complex audit tasks, as well as increasing the efficiency and effectiveness of the audit process.



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### **The Effect of KAP Reputation on Audit Quality**

Based on the results of the regression test that has been carried out, the reputation of the KAP shows a negative effect on audit quality. This is evidenced by a significance value of  $0.043 < 0.05$ , and a regression coefficient of  $-3.914$  which is negative. Therefore, it can be concluded that the reputation of the KAP has a negative effect on audit quality, which means that the higher the reputation of the KAP, the audit quality tends to decrease. Thus, the second hypothesis is rejected. The results of this test are in line with the report before, which also found that the reputation of the KAP has a negative effect on audit quality [24]. This is thought to occur because the larger the size of the KAP, the more pressure the auditor faces due to the large number of audit clients, especially during busy periods. The complexity of the business faced by BUMN companies, as well as the pressure due to the large number of audit clients, can lead to a decrease in audit quality.

### **The Influence of the Audit Committee on Audit Quality**

Based on the results of the regression test that has been conducted, the audit committee does not affect audit quality. This is proven by the significance value of  $0.304 > 0.05$ , and the regression coefficient of  $-0.472$  which is negative. Thus, it can be concluded that the existence of an audit committee does not affect audit quality, and the third hypothesis is rejected.

Agency theory suggests that the audit committee acts as an independent party that assists the board of directors in producing financial reports that can be trusted by investors/shareholders. The presence of an audit committee is thought to be able to improve the quality of financial reports prepared by management before being audited by an external auditor. External auditors with integrity, together with an independent audit committee, are expected to function as a third party that bridges the relationship between principals and agents, thereby reducing the possibility of financial report manipulation and producing high-quality audit reports.

However, in reality, the existence of an audit committee in a company is often only intended to comply with the regulations set by the OJK, so it does not affect the performance of the audit committee in maintaining the quality of financial reports. The existence of an audit committee has not been able to improve audit quality because supervision of the performance of external auditors is not optimal. In addition, many audit committee members also serve as commissioners or directors, thus opening the way for conflicts of interest. This result is in line with the findings in the studies [7,23].

### **The Effect of Audit Fees on Audit Quality**

Based on the results of the regression test carried out, the audit fee produces a significance level of  $0.033$  with a regression coefficient of  $2.322$ . This indicates that the audit fee has a positive effect on audit quality. The higher the cost paid for the auditor's services, the better the audit quality produced. Therefore, the fourth hypothesis is accepted.

This finding supports the agency theory, that the existence of information asymmetry between agents and principals causes clients to be willing to pay higher audit fees to use the services of auditors who specialize in certain industries, in order to reduce moral hazard. By increasing the fee paid for the audit process, the quality of the audit produced can increase and be more satisfying to clients. In audit theory, auditors must carry out a systematic process of collecting and evaluating evidence, which



requires high costs. Therefore, the higher the audit fee, the more evidence can be collected, which in turn improves audit quality.

The test results are in line with the research of [15,22,27] which show that audit fees affect audit quality. To produce good audit quality, adequate audit procedures in obtaining audit evidence are needed, which of course requires higher costs. Thus, it can be concluded that the higher the audit fee, the better the audit quality provided.

### **The Effect of Auditor Independence on Audit Quality**

Based on the results of the regression test conducted, auditor independence showed a significance level of 0.547 with a regression coefficient of 0.625. This shows that auditor independence has no effect on audit quality. Therefore, the fifth hypothesis is rejected. This result is in line with the research findings before, **Yustari Wita et al., (2021)** which states that auditor independence does not affect audit quality. Although auditors show an independent attitude in carrying out audit tasks for client companies, this does not guarantee that the audits they conduct will produce high quality. Auditor independence does not affect audit quality because in its measurement, independence does not solely come from the auditor's mental attitude itself.

### **CONCLUSION**

Based on the overall test results, the model shows a decrease, which means that the addition of independent variables can improve the model fit. The results of the model feasibility test show a value above 0.05, which means that the model can be accepted for further analysis. The results of the determination coefficient test show a Nagelkerke R Square value of 0.54, meaning that the independent variables in the study are able to explain the dependent variable by 54%. Audit tenure, KAP reputation, and audit fees affect audit quality, while the committee and auditor independence do not affect audit quality.

### **LIMITATIONS**

The study is limited to BUMN companies listed on the IDX for the 2019-2022 period, so the results cannot be generalized. This study was only able to explain audit quality by 54%, the other 46% was explained by other variables.

### **SUGGESTIONS**

Further researchers can replace the research object with another company. Further researchers can add other variables that are related to audit quality.

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