

The Effects of Audit Committee, Audit Tenure, Public Accounting Firm Reputation, and Audit Fee on Audit Quality

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ABSTRACT

This study aims to analyze the effects of audit committee, audit tenure, reputation of Public Accounting Firm, and audit fee on audit quality. The study was conducted on financial sector companies listed at Indonesian Stock Exchange (IDX) for the 2016-2019 period. The sample selection used purposive sampling method, and the data were analyzed using logistic regression. The results of the study indicate that audit fee has a positive effect on audit quality, while audit committee, audit tenure, and reputation of Public Accounting Firm have no effects on audit quality. This study provides the management with the views regarding policy determination and decision making on audit services through the consideration of several variables such as audit fee.

Keywords: Audit committee, audit tenure, audit fee, audit quality.

1. INTRODUCTION

Financial statements provide the information needed by the interested parties to be used as a basis for decision making. External parties hope to get credible information from the financial statements of a company as the company's accountability for the management of the funds that have been invested (Kartikasari, 2012). The existence of differences in interests between external parties and management can lead to information asymmetry, so an independent third party is needed as a mediator. Auditor performs the role as mediator by providing assurance to external parties (creditors, shareholders, investors) on whether or not the financial statements are presented fairly in accordance with the generally accepted principles. Audit quality also affects the reliability of the information in a financial report. Audit quality improves the quality of financial reporting by increasing the credibility of the financial statements (DeFond & Zhang, 2014). Audit quality can be defined as the possibility where an auditor detects and then reports the violations which might occur in the client's accounting system (DeAngelo, 1981). Therefore, audit quality needs to be considered and improved because it can increase the trust of external parties in the company. An auditor must have an attitude of professionalism and must also uphold the established ethics to avoid fraud in the audit process (Hamdani, 2020)

There are still a number of cases regarding manipulation of financial statements which are related to public accountants and cause decreasing trust in auditors. This triggers many parties to question the quality of the audit process. Some famous examples

are the cases of Enron and Arthur Anderson's Public Accounting Firm (PAF), WorldCom, Sunbeam, and Waste Management. The latest case was the Wirecard Scandal, a German Fintech Company which was alleged for the manipulation of financial statements that were not detected by the auditors until 2019.

The corporate scandals in the early 20th century prompted the Sarbanes-Oxley Act (2002) in response to various questions regarding audit services. The Sarbanes-Oxley Act was created to avoid the deviations of the auditor's role by demanding company transparency, company internal control, and the independence of external auditors. Indonesia also has the regulations regarding auditor services. In Indonesia, there are mandatory rules related to the rotation of public accountants. The Government Regulation No. 20 of 2015 states that Public Accountant is limited to a maximum of five consecutive years in providing audit services. It is still questionable whether the regulation has an impact on reducing the fraud in financial statements which is certainly closely related to the role of auditor. A quality audit is the expectation of various parties and a necessary guarantee for the reliability of the information in the financial statements. An increase or decrease in audit quality can be influenced by various variables including audit committee, audit tenure, reputation of Public Accounting Firm, and audit fee.

Audit Committee is associated with audit quality because it functions as a body that oversees and guarantees the quality of financial reporting. Several studies have shown that audit committee has a positive effect on audit quality. The research by Pertiwi *et al.* (2016) reveals that research committee has an effect on audit quality, while the research conducted by Ardianingsih (2014) shows that audit committee has no significant effect on audit quality.

Another variable that is considered to be able to affect the quality of audit is audit tenure. Audit tenure can be defined as the length of an engagement between an auditor and his client. A positive relationship can be found between audit tenure and audit quality. According to Jackson *et al.* (2008), audit tenure is considered to provide a better understanding of the clients so as to improve audit quality. This opinion is in accordance with the research performed by Nurhayati (2015). However, the research by Ramadhan and Laksito (2018) and by Rahmina and Sukrisno (2014) states that there is no significant effect of audit tenure on audit quality.

Reputation of Public Accounting Firm can encourage the improvement of audit quality where a Public Accounting Firm with a good reputation tends to try to maintain the reputation it has. According to Pertiwi *et al.* (2016), a Public Accounting Firm with a good reputation has higher level of competence that affects the audit process, thus resulting in a more reliable audit. Several studies have tried to see the relationship between the reputation of Public Accounting Firm and audit quality. The research by Ramadhan and Laksito (2018) states that the reputation of a Public Accounting Firm has a significant effect on audit quality. In contrast to the research, Hartadi (2012) shows that there is no influence of the reputation of Public Accounting Firm on audit quality.

The next variable that may affect audit quality is audit fee. Audit fee denotes the reward received by an auditor for his audit service performance. The research conducted by Rahmina and Sukrisno (2014) shows that there is a positive effect of audit fee on audit quality. This means that the higher the fee, the higher the quality of the audit performance. On the other hand, the research by Pham *et al.* (2017) as well as Ramadhan and Laksito (2018) states that there is no positive effect of audit fees on audit quality.

The research related to the variables such as audit committee, audit tenure, reputation of Public Accounting Firm, and audit fee that affect audit quality has been widely carried out. However, the previous studies still show inconsistent results,

therefore, the confirmatory research on the effects of audit committees, audit tenure, Public Accounting Firm reputation, and audit fee on audit quality is interesting to re-examine. Financial sector companies were chosen as the population of this study because the sector plays an important role in the economy of a country. Quality audit in financial sector is needed to ensure that there is no fraud in the company financial statements. Credibility of the financial statements is useful for maintaining public and investor confidence so that the role of the financial sector as a collector and distributor of funds can run effectively.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1 Agency Theory

Agency theory explains the relationship between agent and principal. According to Jensen and Meckling (1976) agency relationship is a contract between one or more people (principal) to give a mandate to another person (agent) to perform a service on behalf of the principal and authorize the agent to make the best decision for the principal. In this case, the shareholders of a company is the principal, and the management of the company acts as the agent who is authorized to make various decisions regarding the funds invested by the principal. The agent responsibility to the principal is in the form of the company financial statements that can be relied on for their accuracy and truth.

Conflict of interests is unavoidable in the relationship between agent and principal. This can lead to agency problems that cause information asymmetry, where the information provided by the management has been intervened in such a way for the benefit of one party. To ensure the reliability of the information provided by the management to the shareholders, an independent party is needed as an intermediary. An auditor is appointed as the party who examines and guarantees the reliability of the information in the financial statements so as not to mislead the users. The auditor as a third party is a guarantor of the fairness of the financial statements to ensure that the trust given by the shareholders to the company management is not misused (Aqmarina, 2018). According to the Agency Theory, auditor to play role reduce agency problem between the agent and the principal (Kamolsakulchai, 2015).

2.2. Audit Quality

Auditors have a responsibility to provide assurance of the fairness of a company's financial statements. The auditor acts to meet the expectations of the shareholders because the audit opinion has the values on which the decisions are based. In terms of service provision, the higher the audit quality, the more credible the financial statement information to reduce the gap in auditor expectations. It can also increase the confidence of the external parties in the company performance.

Audit quality according to DeAngelo (1981) is the probability that an auditor finds and reports about a violation in his client's accounting system. To obtain a quality audit, a competent and independent auditor is required. The competence of an auditor is related to the auditor's ability to carry out the audit process, use technology, and use the correct sampling method. These competencies can help auditors find the violations that may occur. Independence lies in the auditor who is not influenced by any party, so if a violation is found, it can be reported independently. The measurement indicators of audit quality are also very diverse. DeFond and Zhang (2014) state that there are several proxies that are commonly used, including audit fee, going concern opinions, earnings restatements, and discretionary accruals.

2.3. Hypothesis Development

2.3.1. Influence of Audit Committee on Audit Quality

Audit committee according to the Financial Service Authority regulation No. 55/POJK.04/2015 is a committee formed by and responsible to Board of Commissioners to help carry out the duties and functions of the board of commissioners. The audit committee duties include monitoring the effectiveness of the internal control system, the performance of management and auditors, and the quality of financial reports.

The existence of a quality audit committee is to improve the audit quality. DeFond and Zhang (2014) state that the independent and expert audit committees tend to choose the auditors with high quality, for example in the appointment of industry specialist auditors. The supervision on financial statements and audits by the audit committee can also reduce the opportunistic nature of the management who performs earnings management (Siallagan & Machfoedz, 2006). This ultimately affects the results of audit quality. The research conducted by Pertiwi *et al.* (2016) argues that audit committee has an effect on audit quality.

H1: Audit committee has a positive effect on audit quality.

2.3.2. Effect of Audit Tenure on Audit Quality

Hartadi (2012) defines audit tenure as the length of time when an auditor has consecutively performed audit work in a company. Long tenure is often associated with independence issue that can affect the audit quality. Several major cases of manipulations of financial statements such as Enron and Anderson's Public Accounting Firm are often associated with long tenure. This has inspired the enactment of the regulations regarding the limitation of assignment period through annual rotation. The research conducted by Daniels and Booker (2011) shows that the research subjects are more confident if the external auditors are independent by applying the regulation of auditor rotation. Short tenure can lead to a decrease in audit quality because the auditor might not have a comprehensive understanding about the client's business (Kurniasih, 2014). Long tenure can also have a positive effect on audit quality. The research of Nurhayati and Dwi (2015) finds that the longer the audit tenure, the better the audit quality. The longer audit tenure is considered to be able to give the auditor time to better understand the client's business including its company's internal control. From such data, information, and understanding, the auditor can detect the high-risk areas including suspected errors or fraud. Thus, audit tenure has a positive influence on audit quality.

H2: Audit tenure has a positive effect on audit quality.

2.3.3. Effect of Public Accounting Firm Reputation on Audit Quality

Reputation of public accounting firm is the level of a public accounting firm which is determined by a public assessment on the firm achievement to carry out the audit process and complete the audit on schedule (Pramesta & Nurbaiti, 2019). In the research of Becker *et al.* (1998), international Public Accounting Firms, with their knowledge, can prevent the opportunistic earning actions perpetrated by their clients. This shows that large public accounting firms with international affiliations will play an effective role in examining and detecting fraud. Large Public Accounting Firms with high reputation have the ability from a financial point of view to employ qualified auditors who have highly technical competence, thus affecting the quality of the audits produced. The research by Ramadhan and Laksito (2018) states that the reputation of a public accounting firm has a positive effect on audit quality. Higher independence level of the auditor in providing

audit services is reflected from large Public Accounting Firms as the companies with high reputation. Large Public Accounting Firms are considered to have adequate resources that prevent them from depending on clients, so they can work independently without the influence of any party.

H3: Reputation of Public Accounting Firm has a positive effect on audit quality.

2.3.4. Effect of Audit Fee on Audit Quality

Audit fees can be interpreted as the amount of fee charged by an auditor to a client (auditee) for the audit process carried out (El-gammal, 2012). The fee given varies depending on several factors in the audit assignment such as the complexity of the audit faced by the auditor, the size of the company being audited, the audit risks faced by the auditor, and the reputation of the public accounting firm that performs the audit services (DeAngelo, 1981).

The amount of audit fee is considered to have an effect on audit quality. The high audit fee can illustrate the competence and efforts of the auditor in providing an assessment for the fairness of the financial statements. Choi *et al.* (2010) state that auditors can charge higher fees as a compensation for increasing their audit service efforts such as in detecting and limiting earnings management. High audit fee is also considered to be able to motivate auditors to work more optimally which ultimately gives a positive effect on audit quality. The research by Rahmina and Agoes (2014) shows a positive effect of audit fees on audit quality. The higher the audit fee, the more able the auditor to provide higher audit quality.

H4: Audit fee has a positive effect on audit quality.

Based on the descriptions above, the research model can be described as follows.

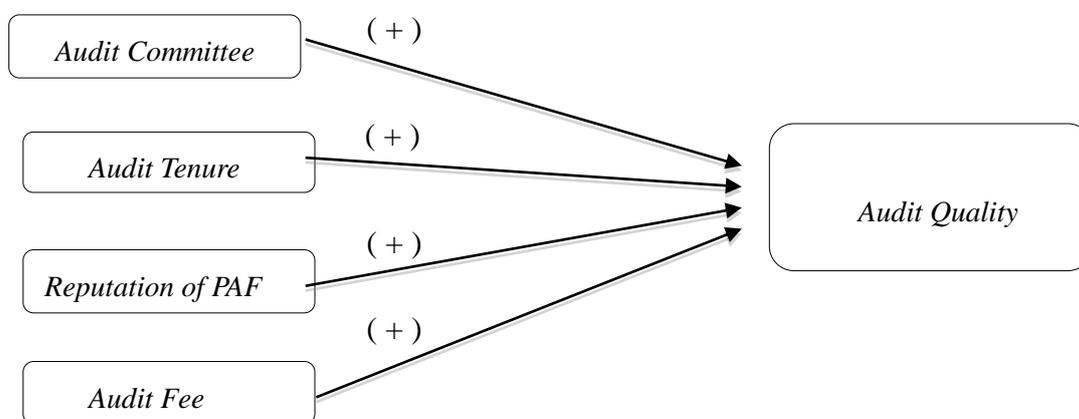


Figure 1: Research Model

3. RESEARCH METHOD

3.1. Population and Sample

The population in this study was the financial sector companies listed at the Indonesian Stock Exchange (IDX) for the 2016-2019 period. The sample selection used purposive sampling method, where the certain criteria were applied, i.e. the company annual report was published and its financial statements were audited. In addition, the

company should have not been delisted during the research period and its report contained all the information needed for the research.

Table 1
Research Sample

No	Criteria	Number
1	The financial sector company was listed at the IDX in 2016-2019	88
2	The financial sector company with annual reports and financial reports cannot be accessed on the IDX website or the company website	(1)
3	The financial sector company was delisted from Indonesian Stock Exchange (IDX) during 2016-2019	(2)
4	The financial sector company with annual reports or financial reports that did not include complete information to support research	(44)
5	Number of sample companies	41
6	Year of observation (2016-2019)	4
7	Number of sample companies during the year of observation	164

3.2. Definitions and Measurement of Research Variables

3.2.1. Quality Audit

The dependent variable used is audit quality proxied by Public Accounting Firm Size referring to the research conducted by Kurniasih (2014). Provided that the company uses audit services from the Big Four Public Accounting Firms (Price Waterhouse Cooper, Deloitte, KPMG, Ernst & Young) the value is 1, otherwise, the value is 0.

3.2.2. Audit Committee

The audit committee variable is proxied by the number of members or the size of the committee in each company which refers to the research of Ardani (2017).

3.2.3. Audit Tenure

This study uses audit tenure variable which refers to the research conducted by Ramadhan and Laksito (2018). Audit tenure is measured by looking at the length of the year of engagement. It is worth 1 if it is equal to or more than three years, and 0 if it is less than three years.

3.2.4. Reputation of Public Accounting Firm

In this study, the reputation of Public Accounting Firm is measured using dummy variable. Value 1 refers to an internationally affiliated Public Accounting Firm, and value 0 represents a Public Accounting Firm that is not internationally affiliated.

3.2.5. Audit Fee

The audit fee in this study refers to the research of Kurniasih (2014) which uses a professional fee account in financial statements measured by natural logarithm.

3.3. Descriptive Statistics

The descriptive statistics of the research data are shown in Table 2.

Table 2
Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
AuditCommittee	164	2	7	3.46	.73
AuditTenure	164	0	1	.09	.22
Reputation	164	0	1	0.83	.31
AuditFee	164	19.11	27.59	20.97	0.10
AuditQuality	164	0	1	.66	.37
Valid N (listwise)	164				

3.4. Logistic Regression Analysis

3.4.1. Overall Model Fit Test

Table 3
Overall Fit Model

-2 Log Likelihood	Value
Block Number = 0 (Beginning)	210.595
Block Number = 1 (Ending)	88.264

The result of the analysis showed that the initial -2 Log Likelihood value (Block Number = 0) was 210.595 and the final -2 Log Likelihood (Block Number = 1) was 88.264. A decrease in the value of the model can be interpreted that the hypothesized model fits the data or the addition of the independent variables into the model improves the model fit.

3.4.2. Feasibility Test on the Regression Model

Table 4
Feasibility Test on the Regression Model

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	13.698	8	.090

3.4.3. Coefficient of Determination Test (Nagelkerke R Square)

This test was carried out to find out the amount of the contribution of the independent variables to the dependent variable shown by the value of Nagelkerke R Square. The result of the test on this model is as follows.

Table 5

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	88.264	.526	.727

The result of the analysis showed the Nagelkerke R Square value of 0.727. This means that the variability of the independent variables (audit committee, audit tenure, reputation of Public Accounting Firm, and audit fee) are able to explain the variability of the dependent variable by 72.7%, while the remaining 27.3% can be explained by other variables out of the study scope.

3.4.3. Regression Coefficient Analysis

The results of the regression coefficient analysis can be seen in Table 6, with the significance level of the logistic regression 5% (0.05).

Table 6

Regression Coefficient Test Results

		B	S.E.	Sig.
Step 1 ^a	AuditCommittee	-.531	.378	.160
	AuditTenure	2.108	1.986	.288
	Reputation	3.715	1.226	.000
	AuditFee	1.662	.399	.000
	Constant	-25.971	7.410	.000

From the results in Table 6, the logistic regression equation can be written as follows.

$$\text{AuditQuality} = -25.971 - 0.531\text{AuditCommittee} + 2.108\text{AuditTenure} + 3.715\text{Reputation} + 1.662\text{AuditFee} + e$$

4. DISCUSSION

4.1. The Effect of Audit Committee on Audit Quality

The analysis on the effect of audit committee on audit quality resulted in a negative coefficient value of -0.531 with the significance level 0.160. With the error rate (α) used 5%, the first hypothesis (H1) is rejected because the significance level was $0.160 > 5\%$. The audit committee has no significant and positive effect on audit quality.

The result of the study which shows that audit committee proxied by the number of members has no effect on audit quality could also mean that the size of the audit committee did not succeed in maximizing its supervisory function on the financial reporting process and external audit in financial sector companies listed at IDX during the 2016-2019 period. The competence and independence of the audit committee members were not used optimally because it was suspected that it was just a formality and fulfillment of the obligations required by Bank of Indonesia.

The research by Pertiwi *et al.* (2016) shows different results where the audit committee proxied by the number of members has a significant influence on audit quality. The study found that the larger number of committee members can optimize the supervisory function on the management, so it will not harm the owner(s) of the company.

4.2. The Effect of Audit Tenure on Audit Quality

The result of the analysis showed that the coefficient value was 2.108 with the significance level $0.288 > 0.05$, thus, the second hypothesis (H2) is rejected. Audit tenure has no significant and positive effect on audit quality.

The length of engagement between the auditors and the financial sector companies did not have a significant effect on audit quality. This may be because tenure cannot be used as a benchmark for a quality audit. Long audit tenure may not necessarily increase the auditor's understanding of the client company due to the complexity and size of the company, such as in the financial sector companies. A short audit tenure also cannot guarantee the quality of auditor independence. The existence of the professional code of ethics and auditing standards can lead to the auditor independence maintenance regardless the length of engagement with the client company.

This result is in accordance with the research conducted by Papatung and Kaluge (2018), Rahmina and Agoes (2014), as well as Ramadhan and Laksito (2018) which states that audit tenure has no significant effect on audit quality. The research by Aqmarina (2018) finds a different result in which audit tenure has a significant influence on audit quality. The longer audit engagement can increase the auditor's knowledge of the client's company. Such knowledge can help disclose material misstatements in the financial statements which ultimately improves the audit quality.

4.3. The Effect of Reputation of Public Accounting Firm on Audit Quality

The analysis result showed the coefficient value of reputation was 3.715. with the significance level 0.996 or more than 0.05, consequently, the third hypothesis (H3) is rejected. This means that the reputation of Public Accounting Firm has no effect on audit quality. The result indicates that internationally affiliated or non-internationally affiliated Public Accounting Firms do not show different audit qualities. This is probably because all Public Accounting Firms have implemented Audit Quality Standards.

This result is different from the results of the research by Nurhayati and Dwi (2015), Pertiwi *et al.* (2016), and Ramadhan and Laksito (2018) which conclude that the reputation of a public accounting firm affects audit quality. The result of this study is also different from the research result of Pham *et al.* (2017) which states that the reputation of Public Accounting Firm has a positive effect on audit quality since the research found that large public accounting firms with high reputations were less likely to be involved in earnings management than small public accounting firms did.

4.4. The Effect of Audit Fee on Audit Quality

The analysis demonstrated that the coefficient value of the audit fee variable was 1.662. The significance level obtained was 0.000 which was less than 0.05, so the fourth hypothesis (H4) is accepted. Audit fee has a positive effect on audit quality, hence, the higher the fees, the better the audit quality.

High audit fee can reflect the client's expectation or request for the quality of the audit provided. An auditor may charge higher fee as the compensation for his increased audit service efforts such as detecting and limiting earnings management (Choi

et al., 2010). Having given the high fee, the auditor is to be motivated to work more optimally in providing services such as expanding the scope of audit procedures and involving high competence audit members. This can increase the possibility of discovering various frauds and improve the credibility of the financial statements.

This result is in accordance with the research performed by Rahmina and Agoes (2014). The research of Pham *et al.* (2017) as well as Ramadhan and Laksito (2018) shows the opposite result stating that audit fee does not have a positive effect on audit quality. This is presumably because high audit fee can affect auditor independence which causes a tendency not to refuse the client's requests.

5. CONCLUSION

5.1. Conclusion

The results of the hypotheses testing indicate that audit fee has positive effect on audit quality, while audit committee, audit tenure, and reputation of Public Accounting Firm have no effects on audit quality.

5.2. Suggestions

The coefficient of determination (Nagelkerke R square) value of independent variables is 72.7%, which means that the dependent variable can be explained by the independent variables as much as 72.7%, while the remaining of 27.3% is able to be explained by other variables out of the scope of this research model. Future studies could include other variables that might influence audit quality.

5.3. Implication

This study provides additional references and knowledge related to variables such as audit committee, audit tenure, reputation of public accounting firm, and audit fee that contribute to the quality audit results. With this understanding auditors can analyze how to improve audit quality.

This study provides the management with the views regarding policy determination and decision making on audit services through the consideration of several variables such as audit fee.

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