

## The Effects of Audit Firm Size, Audit Tenure, and Audit Rotation on Audit Quality

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**ABSTRACT:** This study examines the effect of audit firm size, audit period, and audit rotation on audit quality. The data come from annual reports of infrastructure, utilities and transportation companies listed on the Indonesia Stock Exchange (IDX) from 2016 to 2020. The sampling method used is purposive sampling. A sample of 267 companies was obtained based on the purposive sampling method. The analysis technique used is logistic regression analysis with SPSS software. This study's results confirm agency theory's role in explaining the relationship between parties with different interests. The research findings reveal that the role of audit professional services performed by audit firms can minimize agency problems that arise. Empirically, study findings show that the size of an audit firm and its audit period positively affect audit quality. Conversely, audit rotation does not affect audit quality. The study results provide a practical contribution so that non-big-4 audit firms can improve audit quality as big-4. Audit firms should also pay attention to sufficient audit tenure, short enough or too long, to produce good audit quality.

**Keywords:** audit firm size, audit tenure, audit rotation, audit quality



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## INTRODUCTION

Audit quality using the specialization abilities of an auditor in detecting and reporting fraud in the client's financial system. Audit quality is an auditor's opportunity, ability, and willingness to detect, find, report, and reveal an error or fraud that occurs in an accounting system (Tandioning, 2016a, p. 80). According to (Nuri, 2021), auditor specialization assesses audit quality because auditor specialization in particular industries will give auditors better knowledge, insight, and abilities when compared to auditors who do not have specialization. The auditor's specialization ability to detect errors and irregularities that occur in client financial statements more quickly and effectively because specialist auditors have more knowledge of specific industries (Rinanda & Nurbaiti, 2018a). However, auditor industry specialization does not significantly affect audit report lag (Abdillah et al., 2019).

Significant cases cause user confidence in the quality of audits conducted by independent auditors to decrease. One of them was a case that occurred in early 2017 and involved partners from Public Accountant Ernst and Young (EY) in Indonesia, namely Public Accountant Purwanto, Suherman and Surja. This case occurred because Public Accountants Purwanto, Suherman, and Surja failed to audit the financial statements of a telecommunication company (Indosat). After all, they had provided an opinion based on insufficient evidence. This finding originated when the Ernst and Young (EY) partner accounting firm in the United States reviewed audit results from accounting firms in Indonesia. As a result of this incident, Public Accountant partners, namely Public Accountant Purwanto, Suherman and Surja, had to pay a fine of IDR 13.3 billion to US regulators. This case is considered the latest incident that has befallen an audit firm, giving rise to speculation about whether an audit firm can carry out its duties in developing countries under the code of ethics ([Malik, 2017](#)).

The last case regarding audit quality occurred in 2018 involving a public accountant. One of them happened in Indonesia was Deloitte's partners, namely Public Accountants Marlinna, KAP Merliyana Samsul, and Public Accountants Satrio, Bing, Eny & Rekan. This case occurred because the financial statements of Sunprima Nusantara Financing (SNP) Finance, audited by Public Accountants Satrio, showed an unqualified opinion. It is different from the results of an examination from the Financial Services Authority, which showed that SNP Finance failed to pay interest on medium-term notes which were not included in Public Accountants Satrio's audit report ([Handoko & Soepriyanto, 2018](#)). Some of these cases have caused a loss of public trust in an audit firm and poorly assessed the quality of the audit produced by the audit firm due to the lack of competence possessed by the auditor ([Palalangan et al., 2019a](#)). ([Kalanjati et al., 2019](#)) further found that the cumulative number of audit partner rotations is positively related to audit quality. Conversely, the cumulative number of audit firm rotations is negatively associated with audit quality. On the other hand, an audit firm is an institution where a public accountant can provide professional services to client companies following applicable standards ([Syahputri, 2021a](#)).

Research results regarding the effect of audit firm size on audit quality still need to be revised. ([DeAngelo, 1981](#)), ([Triani & Yanthi, 2020](#)), and ([Paputungan & Kaluge, 2018](#)) found the effect of the size of an audit firm on audit quality. ([DeAngelo, 1981](#)) initiated a study that examined the effect of audit firm size on audit quality. ([DeAngelo, 1981](#)) found that audit quality is independent of audit firm size, even when the auditors initially have identical technological capabilities. This collateral aspect improves the quality of audits by larger audit firms. ([Pham et al., 2017](#)) also found that the size of an audit firm affects audit quality because, economically, the Big 4 does not have a dependency on clients. The Big 4 have demonstrated the ability to act professionally and independently towards clients compared to non-Big 4's. In addition, the Big 4 has pressured clients to refrain from producing substandard reporting. Different results by ([Purwanto, 2021](#)) and ([Palalangan et al., 2019a](#)) stated that the size of an audit firm does not affect audit quality.

Tenure Audit is the duration of the relationship between the audit firm and the client regarding the agreed audit services (([Rinanda & Nurbaiti, 2018](#))). A long relationship between the auditor and the client is an essential factor in limiting fraudulent acts by the client resulting in better audit quality. Although a long audit tenure will make an auditor better understand the business characteristics of his client, the audit tenure should be, at most, the period set by the public

accounting profession association. Conversely, a short engagement period will make an auditor need to understand his client's characteristics, which impacts low audit quality. This concept is confirmed by ([Jادیappa et al., 2021](#)), ([Agustini & Siregar, 2020](#)), and ([Paputungan & Kaluge, 2018](#)), who have found the effect of audit tenure on audit quality. However, ([Badewin & Hujaimah, 2020](#)) and ([Soares et al., 2021](#)) obtained different results and found no effect of audit tenure on audit quality. ([Abedalqader Al-Thuneibat et al., 2011](#)) dan ([González-Díaz et al., 2015](#)) found different results from subsequent studies where audit tenure harmed audit quality.

([Jادیappa et al., 2021](#)), in their study in India, found that longer tenure audits generally improve audit quality among Indian companies before mandatory rotation. However, for companies that pay very high compensation to auditors, ([Jادیappa et al., 2021](#)) found that longer tenure reduces audit quality, primarily if the company is affiliated with a business group or a company where the CEO also serves as chairman of the board. Thus, the potential benefits of shorter-term mandates appear limited to high-cost companies with business group affiliations and CEOs with multiple roles. The opposite results show that audit quality deteriorates when the audit office tenure is extended due to growth in discretionary accruals ([Abedalqader Al-Thuneibat et al., 2011](#)). In contrast to other studies, ([González-Díaz et al., 2015](#)) used non-profit organizations in Spain. ([González-Díaz et al., 2015](#)) found that, although the quality of foundation audits declines with increasing tenure, this decline in quality is apparent in the sixth year of the foundation-auditor relationship, after the first five years of quality improvement.

Audit rotation replaces public accountants to provide services to clients to produce good audit quality and maintain independence ([Sitta, 2018a](#)). ([Purwanto, 2021](#)) empirically proves that audit rotation affects audit quality because rotation in a company will make the auditor more objective in auditing financial statements and produce a higher-quality audit process. Audit rotation can affect audit quality because the longer the relationship that exists between the auditor and his client will have the opportunity to reduce audit quality which will interfere with the independence of an auditor and will have a tendency to side with the client ([Sitta, 2018b](#)). Furthermore, ([Firth et al., 2012](#)) found that firms with mandatory audit partner rotation have a much higher likelihood of a modified audit opinion than firms without rotation. However, this effect is limited to companies located in less developed areas. In addition, it is also proven that voluntary audit rotation affects audit quality even though the significance level is much weaker than mandatory partner rotation. Different results by ([Syahputri, 2021](#)) and ([Paputungan & Kaluge, 2018](#)) revealed that audit rotation did not affect audit quality because the market needed to pay more attention to whether the auditor who expressed an opinion in the financial statements had rotated or not.

([Cassell et al., 2020](#)) obtained interesting findings that tested the effect of audit rotation on audit quality. ([Cassell et al., 2020](#)) found that audit quality was not lower for companies that hired a new auditor before the end of the third fiscal quarter than for companies that did not change auditors. However, companies that hired new auditors during or after the fourth fiscal quarter were more likely to misstate their audited financial statements than companies that hired new auditors earlier in the year and that did not change auditors. In additional testing, the reduction in audit quality associated with a late change of auditors is more pronounced for firms with complex operations (i.e., more operating segments). These results suggest that the degree to

which audit quality suffers in the first year of an audit engagement is influenced by the amount of time required to understand the client's business, assess risk, and perform the audit, as well as the amount of time available for the auditor to complete the task.

Agency theory by ([Jensen & Meckling, 1976](#)) explains the contractual model between two parties where one party is an agent, and the other is the principal. The principal (shareholder) gives authority to the agent (management) to carry out a particular task under the work contract agreed upon by both parties ([Tandioning, 2016](#)). If both parties (principal and agent) try to maximize their utility, a conflict will likely arise where the agent will only sometimes act under the principal's wishes ([N. Andriani & Nursiam, 2018](#)).

In agency theory, conflicts can arise due to differences in interests between principals and agents. The principal will tend to choose a large audit firm to audit its financial statements to improve audit quality. Services from third parties who have sufficient ability and expertise to perform audit services can reduce agency conflict. The third party is a audit firm that provides audit services to clients by applying applicable accounting and auditing standards.

## METHOD

The population used in this study were infrastructure companies listed on the Indonesia Stock Exchange (IDX) from 2016 to 2020. The sampling used a purposive sampling technique and 267 research samples. The criteria used in this study are

1. Companies listed on the Indonesia Stock Exchange for the period 2016 to 2020;
2. Infrastructure, utilities, and transportation sector service companies that publish financial reports for the period 2016 to 2020; and
3. Infrastructure, utilities, and transportation companies attach a complete audit firm profile.

Audit quality in this study is measured using a dummy variable with a proxy for auditor industry specialization with a value of 1 if the auditor controls  $\geq 10\%$  market share and 0 if the auditor controls  $<10\%$  market share.

### *Auditor Industry Specialization*

$$= \frac{\sum \text{Clients of public accounting firms in one industry}}{\sum \text{Issuers in one industry}} \times 100\%$$

The size of an audit firm in this study is the size of an audit firm categorized as a Big-4 KAP or not. Firm size is measured using a dummy variable with a value of 1 if a Big-4 KAP and 0 audits the financial statements if a Non-Big-4 KAP audits the financial statements.

Audit tenure in this study is the period or the length of the audit engagement with its client in providing audit services under a pre-agreed agreement. The tenure audit refers to ([N. Andriani & Nursiam, 2018](#)) using an interval scale to calculate the number of years of engagement. The same

audit firm conducts audit engagements on its clients. For companies that do not experience successive rotations, the tenure will increase every year, where the first year of the engagement starts with number 1 (one) and is added to number 1 (one) again for subsequent years. If there is an auditor rotation in year t, the tenure audit will return to number 1 (one).

$$Audit\ Tenure = t_1 + t_2 + t_3 + t_4 + t \dots$$

Audit rotation in this study is a change in an audit firm or an auditor assigned to audit a client's financial statements for a maximum period of 6 (six) consecutive financial years. The measurement of the audit rotation variable refers to (Priyanti & Uswati Dewi, 2019), where the audit rotation variable is measured using a dummy variable with a value of 1 if there is an audit rotation and a value of 0 if there is no audit rotation.

$$\ln \frac{AQ}{1 - AQ} = \alpha + \beta_1 AFS + \beta_2 TEN + \beta_3 ROT + \varepsilon$$

- AQ : *Audit Quality*
- $\alpha$  : *Constant*
- $\beta_1 AFS$  : *Audit Firm Size*
- $\beta_2 TEN$  : *Audit Tenure*
- $\beta_3 ROT$  : *Audit Rotation*
- $\varepsilon$  : *Error*

## RESULT AND DISCUSSION

### Descriptive Analysis

The characteristics of the sample during the study period were that more companies used the services of independent auditors who did not have industry specialization skills compared to auditors who had industry specialization expertise. Another characteristic is that more companies use Non-Big-4 compared to companies that use Big-4. Other characteristics related to auditor turnover indicate that the research sample applies more not rotating independent auditors compared to those who do auditor rotation (Table 1).

Table 1: 2x2 Classification Test

		Frequency	Percent	Valid Percent
Audit Quality	Non-Industry Specialization	146	55	55
	Industry Specialization	121	45	45
Audit Firm Size	Non-Big-4	195	73	73

	Big-4	72	27	27
Audit Rotation	No Audit Rotation	227	85	85
	Audit Rotation	40	15	15

### Hosmer and Lemeshow's Test and Nagelkerke R Square

Based on the Hosmer test results, Hosmer and Lemeshow's goodness of fit test is 1.645 with a significant probability of 0.977, where the significant value is greater than 0.05. It shows that  $H_0$  is accepted, meaning that the model formed can fit with the data and predict the observed value. The Nagelkerke R Square value is 0.220, which indicates the ability of the independent variables to explain the dependent variable is 22%, and the rest (78%) are other factors outside the model that can explain the dependent variable.

The power of the regression model to predict companies that use non-industry specialist auditors is 76.7%, which means that with the regression model used, there are 112 samples of infrastructure, utility and transportation companies that use non-industry specialist auditors. The power of the regression model to predict companies that use industry specialization auditors is 61.2%, which means that with the regression model used, 74 samples of infrastructure, utility, and transportation companies use industry specialization auditors (Table 3).

Table 3: 2x2 Classification Test

<i>Observed</i>		<i>Predicted</i>		<i>Percentage Correct</i>
		<i>Auditor Non Industry Specialization</i>	<i>Industry Specialized Auditor</i>	
Audit Quality	Auditor Non Spesialisasi Industri	112	34	76.7
	Auditor Spesialisasi Industri	47	74	61.2
<i>Overall Percentage</i>				69.7

### Wald Test

Based on the results of the Wald test, audit firm size and audit tenor affect audit quality, while audit rotation does not. The significance value of audit firm size and audit tenor is 0.000 ( $< 0.05$ ), and the significance value of audit rotation is 0.956 ( $> 0.05$ ) (Table 4).

Table 4: Wald Test

Variables	B	Wald	Sig.
Audit Firm Size	1.478	22.376	0.000
Audit Tenure	0.222	12.580	0.000
Audit Rotation	-0.025	0.003	0.956
Constant	-1.538	20.013	0.000

### The Effect of Audit Firm Size on Audit Quality

The study results show that the size of an audit firm affects audit quality. Big-4 public accountants have an excellent reputation for producing good audit quality. The Big 4 has specialist auditors who have better integrity and ability. Industry specialist auditors are capable of detecting and reporting fraud in client entities. So in, supervising its clients' management is also considered better and able to limit earnings management behavior.

Agency theory can explain the relationship between the size of an audit firm and audit quality. There is a conflict of interest between the principal and agent, so a third party is needed, namely a reliable and professional independent auditor. One of the considerations in choosing a public accountant is the size of the audit firm. The larger the size of an audit firm, the more reliable and professional it is in producing good-quality audits in order to minimize conflicts of interest between principals and agents.

The results of this study are in line with previous research conducted by ([DeAngelo, 1981](#)), ([Syahputri, 2021](#)), ([Triani & Yanthi, 2020](#)), ([F. Andriani et al., 2020](#)), ([Paputungan & Kaluge, 2018](#)), and ([Pham et al., 2017](#)), who have found the effect of audit firm size on audit quality. However, this study's findings differ from ([Purwanto, 2021](#)) and ([Palalangan et al., 2019b](#)), who found no effect of audit firm size on audit quality.

### The Effect of Audit Tenors on Audit Quality

Based on the data processing results using logistic regression analysis, audit tenure variables positively influence audit quality. It indicates that the second hypothesis can be accepted. The reason for supporting the second hypothesis is that when the audit tenure or the audit engagement period between the KAP and the client is long, the better the audit report produced will be. An audit tenure or a long engagement period can increase the specialization possessed by an auditor, especially in terms of knowledge, experience, and also the ability to understand better, supervise, and detect client management. It can minimize the occurrence of earnings management to improve audit quality. In accordance with the measurement of audit quality, namely industry specialization, auditors believe that if the auditor has a specialization, he will have a reliable ability to detect and report fraud that occurs. The auditor obtains this ability because of experience, understanding, and knowledge.

Agency theory can link tenure audits with audit quality because, in agency theory, there is a conflict of interest between the company owner and management, so a third party is needed, namely an independent auditor who is reliable and experienced in mediating the conflict. An

audit tenure or a long engagement period to minimize conflicts between agents and principals. A long audit tenure can improve the auditor's ability, knowledge, and experience in understanding the client company's conditions and problems or conflicts. The results of this study are in line with previous research conducted by ([Jadiyappa et al., 2021](#)), ([Purwanto, 2021](#)), ([Palalangan et al., 2019a](#)), and ([F. Andriani et al., 2020](#)), where the results of his research state that tenure audits affect audit quality. However, this is different from research conducted by ([Abedalqader Al-Thuneibat et al., 2011](#)), ([González-Díaz et al., 2015](#)), ([Cassell et al., 2020](#)), ([Syahputri, 2021](#)), ([Badewin & Hujaimah, 2020](#)) and ([Paputungan & Kaluge, 2018](#)), which state that audit tenure does not affect audit quality.

### The Effect of Audit Rotation on Audit Quality

Based on the data processing results using logistic regression analysis, audit rotation variables affect audit quality. These findings indicate that audit rotation does not guarantee good audit quality. It is due to the lack of awareness of market players regarding the replacement of KAP and auditors. The auditor must have an attitude of professionalism and independence. Whether there is audit rotation or not, an auditor still upholds a high attitude of independence, which can affect the quality of the audit he produces.

Agency theory can explain the relationship between audit rotation and audit quality. Conflict of interest in agency theory occurs between company owners as principals and management as agents. Therefore, it is necessary to have a third party, an independent auditor who is reliable and experienced in mediating the conflict. The results of this study are in line with previous research conducted by ([Syahputri, 2021](#)), ([Agustini & Siregar, 2020](#)), ([Palalangan et al., 2019a](#)), and also ([Paputungan & Kaluge, 2018](#)). However, this is not in line with research conducted by ([Firth et al., 2012](#)), ([Purwanto, 2021](#)), ([Hai et al., 2019](#)), ([Kalanjati et al., 2019](#)), and ([Garcia-Blandon & Argiles-Bosch, 2017](#)), who have found the effect of audit rotation on audit quality.

## CONCLUSION

This research was conducted to analyze the effect of KAP size, audit tenure, and audit rotation on audit quality in infrastructure, utilities and transportation service companies listed on the Indonesia Stock Exchange from 2016 to 2020. The study succeeded in confirming the effect of company size on quality audits. The larger company size strongly indicates that the audit firm has more competent auditors, so the resulting audit quality is also improving. Another finding is that tenure audits influence audit quality. The longer the audit tenure or the audit engagement period between the KAP and the client, the more the auditor understands the condition of the client's company, so the quality of the resulting audit will also be better. Conversely, audit rotation does not affect audit quality.

The limitations of this study are related to the Nagelkerke R Square value of only 0.220 or 22%, which indicates that there are still 78% of other factors outside the model that can explain the dependent variable. Suggestions for further research can add other independent variables such as audit committees, client importance, and audit fees. Future research can use other proxies to measure audit quality, such as discretionary accruals.

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