



The moderation role of the audit committee in the relationship of audit reputation and audit tenure with audit quality

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ABSTRACT

This study aims to determine the effect of accounting firm reputation and audit tenure on audit quality and analyze audit committees to strengthen or weaken the relationship between accounting firm reputation and audit tenure. The population in this study are property and real estate sector companies listed on the Indonesia Stock Exchange in their 2016-2021 financial statements. The sampling technique in this study used a purposive sampling method and obtained a sample of 45 companies. The analysis technique used is regression logistic analysis and Moderated Regression Analysis (MRA) using SPSS version 25.0. The result of this study indicates that accounting firm reputation does not affect audit quality, audit tenure has a positive effect on audit quality, and audit committee weakens the relationship between accounting firm reputation and audit tenure on audit quality.

Keywords: Accounting Firm Reputation, Audit Tenure, Audit Quality, Audit Committee

1. INTRODUCTION

Audit quality is a form of the auditor's ability to find material misstatements in financial reports (Inayah & Prasetyo, 2020) (Normasyhuri et al., 2022). Audit quality can be seen from two angles: users of financial reports auditor's perception, ability and expertise. User perception of financial reports describes how users view audit reports. That is, does it reflect reliability? Meanwhile, failure in the auditor's skill offsets the auditor's inability to detect in the course of the incidental snowfall that is occurring in the event of an error (Meiryani, Huang, Lindawati, et al., 2023). They confirmed that although the user's knowledge base did not have access to the evidence collected during the audit process, they only assessed the actual quality of the audit process directly if they relied on the reputation of the auditor's inability to provide an opinion. (Normasyhuri et al., 2022).

The large KAP, affiliated with the internal KAP, has a higher audit quality. It also has more extensive experience and a significant number of clients in terms of client types, so it is more experienced and has a more excellent audit quality. It was even more than non-Big4 (Nurhayalti, 2015) (Novrilia et al., 2019). This aligns with research (Permatasari & Astuti, 2018) showing that KAP's reputation positively influences audit quality. Furthermore, Audit tenure is the period of the auditor's

annual audit with the client, measured by the total number of years (Hasanah & Putri, 2018). The appropriate audit tenure is based on the results of the auditor's performance so that the report's user will eventually receive a signal back from the informality (Meiryani et al., 2022; Meiryani, Huang, Soepriyanto, et al., 2023). This aligns with research (Nurintiati et al., 2017), which shows that tenure positively influences audit quality.

The quality of the audit committee has also improved the quality of the audit. This hall is also the hall of the National Accounting Agency (KAP), which has a reputation for supporting each other's audit committee workers and traffic workers. The Reputation Public Accounting Agency (KAP) has had much experience in its traffic work, so it has conducted audit audits in return. The processing by the audit committee ensures that the audit is proceeding naturally as it should be, as the processed audit product should be of high quality. This aligns with research (Normasyhuri, 2022), which shows that the audit committee cannot moderate the relationship between KAP's overall reputation and audit quality. In addition, based on legal agency theory, the implementation of the monitoring function regarding the company's internal audit management and the implementation of external traffic audits by the public accountant also halts the audit performance (Fahlevi et al., 2023; Yusuf et al., 2023), which the audit committee then carries out.

This aligns with research (Nurintiati & Purwanto Agus, 2017) that the audit committee moderates the relationship between tenure audit fees and audit quality. With a high tenure ratio, a company with a higher proportion of audit committees has a lower proportion of audit committees than a company with a lower proportion of audit committees (Fahlevi et al., 2022; Fahlevi, 2022; Husnah & Fahlevi, 2023).

Based on the phenomenal situation, the researchers decided to examine the legal status of property in real estate listed on the Indonesian Stock Exchange (BEI) in 2016-2021. In 2016, PT Halson Internals Tbk issued a fine in the 2016 LKT re-representation process (money.kompals.com) in PT Balkrieland Development Tbk has not submitted any financial report for the year 2018, including Opinion with Exceptions (WDP) (www.cnbcindonesial.com), and at the same time not yet paying fines for late registration in transportation. The quality of the traffic inspection carried out by KAP, affiliated with the Big Four, is more qualified, and the possibility of obtaining an Exceptional (WTP) opinion is greater.

2. LITERATURE REVIEW

a. Compliance theory

Compliance theory is an approach to organizational structure that integrates ideas from classical models and management participation. Compliance theory is a demand to carry out something according to predetermined targets and ultimately achieve rewards for the achievements made (Lunenburg, 2012; Rahmi & Sofyan, 2020) (Panggabean & Marinda, 2023). Compliance theory encourages individuals to better comply with applicable regulations, and companies will try to submit financial reports on time. In addition to the company's obligation to submit reports on time, these financial reports can also be more beneficial for interested parties (Sulistyo, 2010, Yani 2019, Panggabean & Marinda, 2023)

b. Audit Quality

Peecher & Piercey (2008) in (Angela et al., 2019) highlighted audit quality as a possibility where an auditor identifies and reports violations in a client's accounting system. The likelihood of discovering a violation depends on the technical ability of the auditor and the auditor's independence. Quality is a component of professionalism that must be upheld by a professional public accountant. Independence, which means that public accountants prioritize the interests of clients over their own interests in the management of independent auditor reports. Therefore, auditor impartiality in this matter should be prioritized for public interest (IAPI, 2001) in (Laili, 2021). The possibility that auditors can identify and report violations in a client's accounting system is audit quality. The technical expertise of auditors determines the likelihood of finding one, while auditor independence determines whether one will be reported (Akram et al., 2017:98) in (Luthfianal & Mundiroh, 2023). Measurement of audit quality is done with a dummy variable, where the provision that if an examination in the manufacturing field issues a going concern opinion is given a value of 1, and the provision that if an examination in the manufacturing field does not issue a going concern opinion is given a value of 0.

c. Reputation of Public Accounting Firm (KAP)

The Public Accounting Firm is an organization that has obtained permission from the Ministry of Finance to provide professional audit services following the provisions of laws and regulations. In making investment decisions, investors prioritize audit quality from a report audited by the KAP and their reputation. The reputation of the KAP is related to its size, which affects the difference in auditor quality and independence in auditing between The Big Four and non-The Big Four (Pertwi et al., 2016) (Effendi & Ulhaq, 2021). The Reputation of Public Accounting Firms (KAP) is measured with a dummy variable where KAP with Big Four affiliation is given a score of 1. In contrast, KAP without Big Four affiliation is given a score of 0.

d. Audit Tenure

Audit tenure refers to the length of time in which an auditor has a relationship with a client, and this relationship is observed from the financial statements audit report for the audited years (Johnson et al., 2002) in (Angela et al., 2019). The relationship between the auditor and the client over time has the potential to create familiarity between them, which could compromise the auditor's independence and reduce audit quality. Measurement of the audit tenure duration uses a period from the commencement of the audit period with a score of 1 and then extends the tenure period. Measurement of the audit tenure duration uses a period from the commencement of the audit period with a score of 1 and then extends the tenure period.

e. Audit Committee

The audit committee is a fundamental component of Good Corporate Governance (GCG) principles, which comprehensively and consistently guide organizations. One of the critical elements of corporate governance is the audit committee, which plays a crucial role in ensuring good corporate governance practices (Hussain et al., 2023; Watto et al., 2023). The audit committee's effectiveness in overseeing financial reporting and maintaining the quality of the audit process is vital for enhancing the credibility of financial reports. The audit committee is measured by calculating the total number of audit committee members in the manufacturing sector.

3. RESEARCH METHODS

This research employs a quantitative method with a moderating approach. Secondary data from the financial reports of companies in the property and real estate sector listed on the Indonesia Stock Exchange (IDX) during the period 2016-2021 are utilized in this study. The sampling technique used is purposive sampling, where samples are selected based on specific criteria that have been established. The criteria for sample selection include: Companies operating in the property and real estate sector, companies listed on the Indonesia Stock Exchange (IDX) and availability of financial data for the period 2016-2021.

Data that meet these criteria are used in the analysis of this research to identify the relationships between various factors under investigation. Analyses Tools in this research study are conducted using SPSS Version 25. The analysis includes data examination, descriptive statistics, Model Goodness-of-Fit tests, Model Fit tests, Moderated Regression Analysis (MRA), and determination coefficient tests.

4. RESULTS AND DISCUSSION

In this research, a number of statistical tests were used to analyze the data and test the proposed hypotheses.

Table 1. Analysis of Model Regression Coefficients Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.762	8	.282

Source: SPSS 25 Outputs, 2023

The Hosmer and Lemeshow's Goodness of Fit Test resulted in a chi-square value of 9.762 with a significance level of 0.282. Based on this, it is observed that the significance level is greater than 0.05 ($0.282 > 0.05$), indicating that the null hypothesis (H0) is not rejected. This means there is no significant difference between the model and the observed values, confirming the model's goodness-of-fit in predicting the observed values.

Table 2. Results of Model Fit Test Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients Constant
Step 0	1	268.480
	2	267.361
	3	267.359
	4	267.359

Source: SPSS 25 Outputs, 2023

The value of -2LL (Log-Likelihood) for Block Number 0 is 267.359, and after adding the independent variables, the -2LL value for Block Number 1 is 254.237. The difference in -2LL between Block 0 and Block 1 is 13.122. The decrease in -2LL indicates that the regression model with the added independent variables fits the data better than the previous model without those variables.

Table 3. Coefficient Model Test Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1			
Step	13.122	4	.011
Block	13.122	4	.011
Model	13.122	4	.011

The result of the coefficient model test yielded a chi-square value of 13.122 with a significance level of 0.011. It is observed that the significance level is less than 0.05 ($0.011 < 0.05$), so the null hypothesis (H0) is rejected, indicating that the data is consistent with the model.

Table 4. Logistic Regression Test Analysis Results Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a						
RKAP	60.006	120587.106	.000	1	1.000	114884144 203521040 000000000. 000
AT	-.492	.232	4.504	1	.034	.612
RKAP* KMAL	-19.711	40195.702	.000	1	1.000	.000
ALT*KMA	.083	.071	1.367	1	.242	1.087
Constant	1.922	.339	32.092	1	.000	6.837

a. Variable(s) entered on step 1: RKALP, ALT, RKALP*KMAL, ALT*KMAL.

The influence of KAP reputation (X1) on audit quality (Y) has a significance level (α) of 1.000. The significance level is $1.000 > 0.05$. This indicates that Hypothesis 1 is accepted, meaning whether the audited companies are from the KAP big four does not significantly affect audit quality. The variable of KAP reputation has a regression coefficient value of 60.006, meaning that with an increase in KAP reputation, the likelihood of higher audit quality increases.

The influence of audit tenure (X2) on audit quality (Y) has a significance level (α) of 0.034. The significance level is $0.034 < 0.05$. This indicates that Hypothesis 2 is accepted, meaning that audit tenure significantly affects audit quality. The audit tenure variable has a regression coefficient value of -0.492, meaning that with an increase in audit tenure, there is a likelihood of decreased audit quality.

The relationship between KAP reputation (X1) and audit committee (Z) on audit quality (Y) has a significance level (α) of 1.000. The significance level is $1.000 > 0.05$. This indicates that Hypothesis 3 is accepted, meaning that the audit committee has no significant relationship with audit quality. The audit committee has a regression coefficient value of -19.711, meaning that with an increase in the number of audit committees, there is a likelihood of decreased audit quality.

The relationship between audit tenure (X2) and audit committee (Z) on audit quality (Y), moderated by the audit committee, has a significance level (α) of 0.242. The significance level is $0.242 > 0.05$. This indicates that Hypothesis 4 is accepted, meaning that the higher the percentage of the audit committee relative to the commissioners, the more influential the audit committee's role, so audit tenure does not significantly affect audit quality as moderated by the audit committee. Audit tenure on audit quality, moderated by the audit committee, has a regression coefficient value of 0.083, meaning that with higher audit tenure, there is a likelihood of increased audit quality.

5. CONCLUSIONS

This research aims to examine the moderating role of the audit committee in the relationship between KAP reputation and audit tenure with audit quality. In this study, the analysis used is logistic regression analysis with the application of Statistical Package for Social Science (SPSS) version 25.0. The analysis data used includes 258 data points from 43 companies in the property and real estate sector listed on the Indonesia Stock Exchange (BEI) from 2016 to 2021. The results of hypothesis testing in this study can be summarized as KAP reputation has a negative impact on audit quality. Audit tenure has a positive impact on audit quality. The audit committee is unable to moderate the relationship between KAP reputation and audit quality. The audit committee is unable to moderate the relationship between Audit tenure and audit quality.

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