JURNAL REVENUE
Jurnal Akuntansi
Volume 5 Nomor 2 Tahun 2025
DOI Issue: 10.46306/rev.v5i2
p-ISSN : 2723-6498 e-ISSN: 2723-6501
Doi Artikel : 10.46306/rev.v5i2.861

THE EFFECT OF AUDIT TENURE, AUDIT FEE, CLIENT COMPANY SIZE, MANAGERIAL OWNERSHIP , AND KAP REPUTATION ON AUDIT QUALITY (A STUDY OF CONSUMER CYCLICAL AND CONSUMER NON CYCLICAL SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2021-2022)

Riskia Naralita Sari[1], Ni Nyoman Alit Triani[2]
[1,2]Program Studi Akuntansi, Universitas Negeri Surabaya
Email: riskia.20064@mhs.unesa.ac.id, nyomanalit@unesa.ac.id

ABSTRACT

This study aims to prove the influence of audit tenure, audit fee, company size, managerial ownership, and KAP reputation on audit quality. This study uses secondary data in the form of annual reports. Sampling using a purposive sampling technique which produces a total of 107 data from Consumer Cyclical and Consumer Non-Cyclical companies over a period of 2 years, with a total of 214 observations. The data analysis used in the study is multiple linear regression analysis. Audit quality measurement uses the Discretionary Accruals Modified Jones Model (1995). The results of this study indicate that audit fees have a positive effect on audit quality, while firm size has a negative effect on audit quality. Meanwhile, audit tenure, managerial ownership, and KAP reputation do not affect audit quality.

Keywords: Audit Quality, Audit Tenure, Audit Fee, Firm Size, Managerial Ownership, KAP Reputation.

INTRODUCTION

Audit Quality is the probability of the auditor discovering and reporting violations in the client's accounting system (DeAngelo, 1981). In practice, the probability of violations being discovered by auditors depends on several things, namely: technology, procedures, and sampling. According to DeFond & Zhang (2014), Audit quality is defined as a high level of assurance regarding financial reports that the financial reports have described the actual economic conditions of the company, by estimating the system used and the inherent characteristics of a company.

Audit quality can affect investment efficiency by potential investors (Chinhayu & Saiful, 2023). Audit quality can provide assurance that crucial and relevant information is available in the financial statements have been disclosed. This can increase the confidence of potential investors in making investment decisions that are certainly efficient based on the data available in the financial statements. High audit quality is indicated by the auditor's capability in finding material misstatements or fraudulent actions stated in the company's financial statements (Davidson & Neu, 1993). This makes audit quality a crucial factor that potential investors should consider before determining investment decisions (Chikwemma et al., 2019).

INDUSTRY	Cases	Billing	Cash larceny	Cash on hand	Check and payment tampering	Corruption	Expense reimbursements	Financial statement fraud	Noncash	Payroll	Register disbursements	Skimming
Banking and financial services	351	10%	11%	14%	14%	46%	8%	11%	11%	4%	2%	10%
Government and public administration	198	21%	8%	7%	9%	57%	12%	8%	16%	16%	3%	8%
Manufacturing	194	26%	5%	9%	7%	59%	10%	12%	23%	10%	4%	8%
Health care	130	20%	6%	8%	8%	50%	11%	9%	18%	12%	2%	9%
Energy	97	24%	9%	6%	8%	64%	16%	8%	13%	6%	3%	2%
Retail	91	19%	10%	9%	9%	43%	7%	4%	24%	5%	7%	14%
Insurance	88	15%	9%	8%	10%	40%	9%	5%	8%	10%	2%	11%
Technology	84	21%	6%	10%	6%	54%	14%	8%	30%	5%	1%	1%
Transportation and warehousing	82	20%	9%	15%	4%	59%	11%	7%	22%	9%	4%	11%
Construction	78	24%	8%	10%	14%	56%	17%	18%	24%	24%	3%	9%
Education	69	26%	9%	12%	12%	49%	12%	12%	19%	14%	4%	12%
Information	60	15%	5%	5%	8%	58%	12%	12%	33%	7%	2%	7%
Food service and hospitality	52	19%	10%	21%	17%	54%	13%	13%	29%	19%	10%	17%

Figure 1. Fraud Based on Industries

Based on a survey conducted by the Association of Certified Fraud Examiners (2022), the results showed that the manufacturing industry is in the top three industries with the highest fraud cases with a total of 194 cases. Meanwhile, Indonesia is ranked 4th in the Asia Pacific with a total of 23 out of 194 cases. The types of fraud that occur include corruption, misuse of assets, and manipulation of financial reports. A survey by the Association of Certified Fraud Examiners (2022) also concluded that manipulation of financial statements has a relatively small percentage compared to corruption and misappropriation of assets, this shows that the number of cases of financial statement fraud is relatively small compared to other frauds. However, in fact, financial statement fraud actually results in a much greater loss, namely $ 593,000.

A case related to financial statement fraud occurred in one of the non-cyclical consumer sector companies , namely PT. Tiga Pilar Sejahtera Food Tbk in 2019. PT. Tiga Pilar Sejahtera is suspected of making excessive statements on accounts receivable in the company's financial statements starting in 2017. This excessive practice was applied to accounts receivable to affiliated parties, inventory, fixed assets, sales advances, and purchases. This incident resulted in the company's credibility and image being damaged in the eyes of the public (Luthfiyyah, 2024).

A similar case involving PT Waskita Karya Tbk has also become an important phenomenon in the

audit world in Indonesia. This large construction company is suspected of recording fictitious income since 2016, which has caused significant losses to the state. Evidence of financial report manipulation by PT. Waskita Karya was detected in 2023 after discrepancies in bills were found. This case raises an urgent need to improve audit quality. High audit quality is crucial in detecting and preventing corrupt practices and financial irregularities, both in the public and private sectors. This phenomenon emphasizes how crucial audit quality is in detecting and preventing fraud in order to maintain the integrity of corporate financial reports in Indonesia (Ulfani, 2024).

Several factors are thought to affect the quality of audit results. One of them is audit tenure. Audit tenure refers to the duration of a continuous engagement relationship between an auditor and the same client. Based on research by Fajrina & Rohkhayatim (2021), It was found that Audit Tenure has a negative effect on audit quality. This result is supported by Cindy Aurelia & Aqamal Haq (2024) which states that audit tenure has a negative impact on audit quality. According to Wicaksono & Purwanto (2021), the longer the engagement relationship between the auditor and the client, the higher the potential for a decrease in audit quality on the basis of auditor professionalism. However, conflicting results were found by Nurcahyani et al. (2023) showed that audit tenure has a positive impact on audit quality, on the grounds that auditors expect a longer time to gain expertise in their field of work. Thus, the longer the alliance period between the auditor and the client, the better the quality of the results obtained (Mispiyanti & Wicaksono, 2021).

Audit fee defined as a form of compensation provided by the client to an auditor for the provision of audit services on a contractual basis (Toni et al., 2023). Audit fee is an agreement between the two parties during the use of audit services (Nguyen Van et al., 2022). If the auditor receives an audit fee beyond expectations and not commensurate with the workload carried out, it is certain that the auditor will not carry out the audit process optimally . The results of research by Hartaty & Dianawati (2024), Hasanah & Nelvirita (2024), Salim & Raharja (2021), concluded that audit fee has a positive influence on audit quality. However, research results by Regina & Santioso (2023), Meidawati & Assidiqi (2019) show that audit fees have a negative effect on audit quality.

Company size refers to the company's measurement scale and is determined from the company's total assets (Hall & Weiss, 1967). The larger the size of the company, the greater the possibility for the company to choose a large, independent , and more professional KAP. in order to obtain better quality audit results. Research results by Priyanti & Uswati Dewi (2019) shows that the size of the client company has a positive effect on audit quality. The results of this study contradict the results of research by Mulyadi & Suryandari (2021) which state that client company size has a negative effect on audit quality.

Managerial Ownership is defined as the ownership of a company by anyone involved in the company's decision making , including directors, management, and commissioners (Jensen & Meckling, 1976). Managerial ownership tends to result in management prioritizing itself as a shareholder. As a result, there is a high probability of earnings management with personal goals, namely profit Minarti & Syahzuni (2022). Research conducted by Ananda et al. (2022) indicated that managerial ownership has a negative effect on audit quality. Different results were obtained by Pangaribuan et al. (2018) who concluded that managerial ownership has no effect on audit quality.

The reputation of the KAP is interpreted as an indicator of audit quality. KAP with a good reputation tends to maintain its reputation by producing quality audits (Yadnyana, 2015). Research by Putri et al. (2022) shows that the reputation of the KAP has a positive influence on audit quality. Another study by Winda & Hadiwibowo (2023) showed different results, where the reputation of the KAP actually has a negative influence on audit quality.

LITERATURE REVIEW

Agency Theory

Agency theory focuses on the contractual relationship between principal and agent in a company. This theory observes the conflict of interest that arises in between principals and agents due to information asymmetry, where agents are considered more dominant in controlling information about company operations than principals (Jensen & Meckling, 1976). The principal as the owner of capital gives authority to the agent to carry out and make decisions related to company operations, in accordance with the contract agreed between the two parties (Safriliana et al., 2018). The information asymmetry

experienced by principals and agents is likely to encourage managers to take actions contrary to the interests of shareholders (Barako et al., 2006). As a result of information asymmetry, principals tend not to have reason to fully trust the agent and will try to resolve the problem through a mechanism with the aim of aligning information and reducing opportunistic behavior (Safriliana et al., 2018).

Signalling Theory

Signaling Theory is a theory that explains how a party tends to give a signal that can show information about itself to another party in conditions of information asymmetry (Spence, 1973). There are two important components in signaling theory namely signal and receiver. Signal is a signal issued by the company in this case the manager to the principal. The principal is the party who receives and interprets the meaning of the signal. Signals issued such as financial reports or actions using quality auditor services so that the prospects or quality of management can be interpreted properly (Connelly et al., 2011). Effective signals can reduce the challenges caused by information asymmetry, and lead to more appropriate decision making. Signals can be considered effective if they are credible, relevant, difficult to fake, and do not mislead the recipient. Audit quality is one of the tools or signals used to minimize information asymmetry and show transparency and the level of reliability of data in a financial report (Taqi, 2013).

Audit Quality

Audit quality is the probability of the auditor in identifying and reporting material misstatements in the client's financial statements (DeAngelo, 1981). Audit quality is defined as a level that indicates whether or not an audit process is good by the auditor. High-quality audits have the potential to detect material misstatements. In addition, highquality audits can also be used as a basis for decision making and can be used as a reference for the reliability of a company's financial statements. Conversely, poor-quality audits can have detrimental impacts on stakeholders, such as investors, creditors, and regulator (Francis, 2011). Francis (2004) stated that audit quality is not solely determined by the auditor's expertise, but is also influenced by several external factors, namely, corporate governance by the client, the complexity of financial reports, and auditor independence.

Audi Tenure

Audit Tenure is defined as the length of the auditor and client engagement period regarding the agreed audit services (Sari et al., 2023). Audit Tenure is measured using years, which indicates the length of time for a public accountant to audit the client's financial statements. Audit tenure is correlated with agency theory which implies a contractual relationship between the principal and the agent. The length of the relationship between the auditor and the client can affect the independence of an auditor. Auditor independence that is affected in a negative direction can worsen the quality of the audit produced (Hidayati & Djamil, 2024). Based on research conducted by Putri et al. (2022), the results showed that audit tenure has a positive influence on audit quality. Thus, the longer the alliance relationship between the auditor and the client, the higher the audit quality produce (Mispiyanti & Wicaksono, 2021). Different results were obtained by Kameyer & Dharma (2023), who concluded that audit tenure does not affect audit quality.

H1 : Audit Tenure affects Audit Quality

Audit Fee

Audit fees represent the income received by auditors in return for audit services provided to clients. In Lebanon, multinational companies and banks decide to spend large amounts on audit fees on the grounds that the quality of the audit produced by the auditor will be commensurate with the costs incurred (Sari et al., 2023). Audit fees are one of the agency costs, namely costs that arise due to the contractual relationship between the principal and the agent as explained in agency theory. The costs incurred by the client in the audit process are intended to overcome the information asymmetry that occurs between management and shareholders. Before the process takes place, it is important for the auditor to negotiate the costs agreed upon by both parties, because this affects the independence of an auditor (Sibuea & Arfianti, 2021). Research by Apriani et al. (2024) resulted in the conclusion that the amount of audit fees has a positive influence on the quality of the audit produced. High audit fees illustrate the good audit services provided by auditors or KAP. The results of this study are in line with Hartaty & Dianawati (2024) which found that audit fees have a positive effect on the quality of the audit produced. Contrary results were found by Ayustina & Srimindarti (2024), who concluded that audit fees have no effect on audit quality.

H2: Audit Fee affects Audit Quality

Client Company Size

Company size reflects the condition and characteristics of the company as measured by the company's total assets. The larger the company size and total assets, the greater the potential income obtained (Junaidi et al., 2016). Large companies provide a lot of information to the public. This information is facilitated by the company so that it can be accessed efficiently, making it easier for investors to evaluate relevant data (Sudrajat & Setiyawati, 2021). Company size is explained in signaling theory which states that companies use internal funds to finance their business, so that a positive signal will appear (Tangngisalu, 2021). Based on research by Priyanti & Uswati Dewi (2019), the results showed that company size has a positive influence on audit quality. This is because companies with larger sizes tend to have better financial conditions, so they can allocate a larger budget to obtain quality audit services. Different results were found in a study by Arista et al. (2023) which concluded that company size has no effect on audit quality.

H3: Client Company Size affects Audit Quality.

Managerial Ownership

Managerial Ownership is the percentage of company stock ownership by managers, so that managers act as managers and shareholders (Jensen & Meckling, 1976). Managerial ownership can be utilized as an effort to minimize conflicts of interest (Ningtias & Ismiyanti, 2022). According to Kusumawati & Setiawan (2019), managerial ownership can minimize arbitrary and excessive actions that may be taken by the company. Managerial ownership has the potential to reduce the intensity of agency conflicts arising from differences in interests between managers as agents and shareholders as principals within the framework of the contractual relationship referred to in agency theory. This conflict is often caused by information asymmetry and differences in strategic objectives, where managerial ownership can act as a mechanism for aligning interests, thus encouraging management to act more consistently with the company's goals and the interests of shareholders (Reschiwati & Aryanty, 2024). Based on research by Puspaningsih & Sabella (2017), the results showed that managerial ownership has a positive influence on audit quality. Research by Apriani et al. (2024) showed opposite results where it was concluded that managerial ownership does not affect audit quality.

H4: Managerial Ownership has an effect on audit quality

KAP Reputation

The reputation of the KAP is related to the good image of the company and the drive to consistently maintain its reputation in the public eye (Rochmatilah et al., 2021). The reputation of KAP is classified into two, namely KAP Big Four and KAP Non-Big Four (Khaddafi, 2015). Based on the signal theory, independent auditors are expected to carry out the audit process with high expertise to gain public trust and present reliable financial information. The services of Public Accounting Firms (KAP) are utilized by the business world to ensure that financial reports are prepared accurately and reliably. The selection of KAP is carried out carefully by the company, considering the important role of auditors in influencing the quality of financial reports. In this context, companies audited by reputable KAPs can use this as a positive signal to the recipient of the signal, such as investors and other stakeholders (Tampubolon, 2024). The results of the study by Putri et al. (2022) concluded that the reputation of the KAP has a positive influence on audit quality. The results of the study by Ardiansyah et al. (2024) showed opposing results where it was concluded that the reputation of the KAP does not affect audit quality.

H5: KAP Reputation affects Audit Quality

RESEARCH METHOD

This research uses a quantitative approach as defined by Sugiyono (2019), which is a research method to analyze a certain population or sample with a numerical data-based approach. This method aims to test hypotheses systematically through quantitative analysis. This study uses secondary data as a data source. The secondary data used in the form of annual reports of companies from the consumer cyclical and consumer noncyclical sectors listed on the Indonesia Stock Exchange in the period 2021 – 2022. The main method of data collection is through the documentation method. This method involves the collection and review of secondary data. The population in this study is consumer cyclical and consumer non-cyclical sector companies listed on the Indonesia Stock Exchange for the period 2021-2022. Sample is part of the number and characteristics possessed by the population (Sugiyono, 2019). In this study,

the sampling technique used is the purposive sampling method. Purposive sampling refers to a sampling technique where units are selected based on the characteristics needed. In this study, the sampling criteria are as follows:
1. Companies listed in the Consumer Cyclical and Consumer Non Cyclical sectors before December 31, 2021.
2. Companies reporting consecutive annual reports in 2021-2022.
3. Companies that publish audited financial reports based on rupiah (Rp).
4. Companies that include audit fees in the company's annual report.

The population in this study were companies in the Consumer Cyclical and Consumer Non-Cyclical sectors listed on the Indonesia Stock Exchange in the period 2021 to 2022. There were 294 companies categorized into the two sectors. Based on the purposive sampling technique that had been carried out, 214 observations were found in the two-year research period. The following are the details of the research sample selection:

No	Sample Criteria	Total
	Population: Consumer Cyclical and Consumer Non-Cyclical sector companies	294
	Sampling Based on Criteria (Purposive Sampling):	
1.	Companies listed after December 31, 2021.	(70)
2.	Companies that do not report annual reports in 2021-2022	(49)
3.	Companies that do not publish audited financial reports based on rupiah (Rp)	(12)
4	Companies that do not include audit fees in their annual reports	(56)
	Research Sample	107
	Total Sample (2 x 107)	214

Operational Definitions

No	Variable	Definition	Indicator
1	Audit Tenure	The length of the relationship between the auditor and the client (Geiger & Raghunandan, 2002)	First year of engagement: 1, and will increase as the engagement progresses in subsequent years. Returns to number 1 if there is auditor rotation in year t (Cahyati et al., 2021)
2	Audit Fee	Costs incurred by the company to pay for audit services provided by KAP (Simunic, 1980)	LN (Audit Fee) (Permatasari & Astuti, 2019)
3	Company Size	Company scale that shows the condition and characteristics of the company (Hall & Weiss, 1967)	LN (Total Assets) (Gill & Mathur, 2011)
4	Managerial Ownership	Ownership of company shares by managers (Jensen & Meckling, 1976)	(Jensen & Meckling, 1976)
5	KAP Reputation	The reputation of KAP can be interpreted as a benchmark for audit quality (Permatasari & Astuti, 2019)	Dummy Variable: Number 1: The company is audited by

			Big Four accounting firms and its affiliates Number 0: The company was audited by KAP Non - Big Four (Pratomo & Wibowo, 2024)
6	Audit Quality	The probability that the auditor will discover material misstatements in the client's accounting system (DeAngelo, 1981)	$DAit = \frac{TAit}{Ait-1} - NDAit$ (Dechow et al., 1995)

Data Analysis Technique

The analysis includes descriptive analysis, classical assumption test (normality test, multicollinearity test, heteroscedasticity test, autocorrelation test), multiple linear regression analysis, coefficient of determination (R2), hypothesis testing (simultaneous f test and partial t test).
The statistical method of this research can be expressed by the equation:

KA = K_AUD = α + β1*Tenure* +β2*fee* + β3*SIZE* + β4*MO* + β5*RKAP* + €

Explanation:
KA = Audit Quality
α = Constant
β1 – β = Coefficient
Tenure = Audit Tenure
Fee = *Audit Fee*
Size = *Client Company Size*
MO = Managerial Ownership
RKAP = KAP Reputation
€ = Error

RESULT AND DISCUSSION
Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TEN	214	1.00	3.00	1.7523	0.76874
FEE	214	17.66	23.69	20.1425	1.25330
SIZE	214	22.42	32.13	28.1985	1.83884
MO	214	0.00	0.64	0.0577	0.12837
RKAP	214	0.00	1.00	0.2757	0.44791
DA	214	0.00	0.29	0.1037	0.06413

1) Tenure Audit obtained minimum value of 1.00 and maximum value of 3.00. Average or the mean obtained is 1.7523 with standard deviation of 0.76874. This is show that mark standard deviation more low from the average value , so can It is known that tenure audit has small data diversity.
2) Audit Fee has minimum value of 17.66 and maximum value of 23.69. The average or the mean obtained is 20.1425 with standard deviation of 1.25330. This is show that mark standard deviation more small from the average value , so can It is known that audit fees have small data

diversity.

3) Company Size has minimum value of 22.42 and the maximum value is 32.13. The average or mean value obtained is 28.1985 with standard deviation amounting to 1.83884. This is show that mark standard deviation more small from the average value , so can known size company client own small data diversity.
4) Managerial Ownership own minimum value of 0.00 and maximum value of 0.64. The average or the mean obtained is 0. 0577 with standard deviation of 0.12837. This is show that mark standard deviation more big from mark on average , so that can known managerial ownership own large data diversity.
5) KAP's reputation has minimum value of 0.00 and maximum value of 1.00. Average or the mean obtained is 0. 2757 with standard deviation of 0.44791. This is show that mark standard deviation more big from the average value , so can known KAP's reputation has large data diversity.
6) Discretionary Accruals have minimum value of 0.00 and maximum value of 0.29. The average or the mean obtained is 0.1037 with standard deviation of 0.06413. This is show that mark standard deviation more small from the average value, so can known discretionary accruals own small data diversity.

Corellation Test Results

Correlations

	TEN	FEE	SIZE	MO	RKAP	DA
TEN	1	0.02	0.012	0.064	-0.019	-0.018
		0.771	0.859	0.355	0.783	0.798
	214	214	214	214	214	214
FEE	0.02	1	.573**	-.136*	.663**	-0.017
	0.771		0	0.047	0	0.808
	214	214	214	214	214	214
SIZE	0.012	.573**	1	-0.104	.391**	.154*
	0.859	0		0.131	0	0.024
	214	214	214	214	214	214
MO	0.064	-.136*	-0.104	1	-.146*	0.014
	0.355	0.047	0.131		0.033	0.837
	214	214	214	214	214	214
RKAP	-0.019	.663**	.391**	-.146*	1	0.087
	0.783	0	0	0.033		0.205
	214	214	214	214	214	214

Source: IBM SPSS 26 output by author

Based on correlation test Pearson in the table above , is shown connection intervariable with scale measurement numeric. Audit fee correlates positive of 0.573 with size the company that indicates existence connection medium sized companies big with large total assets also tends to be own history transaction with 40 quantity high . Therefore that , the audit process is carried out need a relatively long time so that audit costs incurred the more big (Cristansy, 2018).

Furthermore, audit fees are negatively correlated by -0.136 with managerial ownership. Managerial ownership in a company is believed to be able to minimize conflicts of interest between agents and principals, so that the nominal audit fee can be reduced (Sari et al., 2023). Audit fees are also correlated with the reputation of the KAP where the relationship between these variables forms a correlation coefficient of 0.663. This shows that companies whose financial statements are audited by reputable companies (Big 4) tend to spend large audit fees, this is in line with the quality services and audit results produced by reputable auditors from Big 4 (Ginting et al., 2022).

Size company correlated with an audit fee of 0.573, this This indicates that the more big company so will the more the audit costs will also be large issued in the audit process carried out . As for correlation

between size company with KAP reputation is formed coefficient correlation of 0.391. In addition that, size the company is also related with discretionary accruals with coefficient correlation of 0.154.

Ownership managerial show correlation negative with an audit fee of -0.136. In addition that, ownership managerial is also related with reputation of KAP with coefficient correlation of - 0.146, so that can explained that companies that have ownership managerial tend try maintain performance company and continuity his efforts , compared to focus to reputation the auditor who will carry out the auditing process.

The reputation of the KAP shows correlation positive with audit fee with coefficient correlation of 0.663. This means, Accounting Office Public with reputation good (Big 4), considered have big cost to their service, this is in line with the quality of the audit produced (Ginting et al., 2022). The relationship between KAP reputation and client company size forms a correlation coefficient of 0.391. In addition, KAP reputation is also negatively correlated with managerial ownership with a correlation coefficient of -0.146.

Classical Assumption Test

1. Normality Test

			Unstandardized Residual
N			214
Normal Parameters[a,b]	Mean		0.0000000
	Std. Deviation		0.06226544
Most Extreme Differences	Absolute		0.083
	Positive		0.083
	Negative		-0.049
Test Statistic			0.083
Asymp. Sig. (2-tailed)			.001[c]
Monte Carlo Sig. (2-tailed)	Sig.		.099[d]
	99% Confidence Interval	Lower Bound	0.091
		Upper Bound	0.106

Source: IBM SPSS 26 output by author

This study has conducted data normality testing using nonparametric statistical tests implemented through Monte Carlo simulations. Based on the results presented , the Monte Carlo significance value (two-tailed) was recorded at 0.099 . This value is greater than the significance level of 0.05 (0.099 > 0.05) , so it can be concluded that the data used in this study are normally distributed .

2. Multicollinearity Test

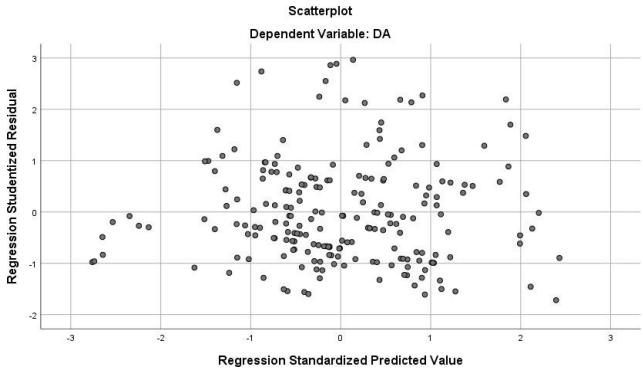
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		

TEN	0.994	1.006
FEE	0.442	2.260
SIZE	0.671	1.491
MO	0.971	1.030
RKAP	0.556	1.799

Source: IBM SPSS 26 output by author

Based on the multicollinearity test results in the table above , it can be seen that the tolerance coefficient value for the Audit Tenure variable is 0.994 with a Variance Inflation Factor (VIF) value of 1.006. Furthermore , Audit fees were recorded at 0.442 with a VIF value of 2.260. Then, the tolerance coefficient value for the Firm Size variable was 0.671, with a VIF of 1.491. The tolerance coefficient value for the Managerial Ownership variable was 0.971 with a VIF of 1.030. Meanwhile, the KAP Reputation variable had a tolerance coefficient value of 0.556 with a VIF value of 1.799. These results indicate that there is no indication of multicollinearity among the research variables, because all tolerance coefficient values are above the threshold of 0.10, and the VIF value is below the maximum limit of 10.

3. Heteroscedasticity Test



Source: IBM SPSS 26 output by author

Based on the figure, it can be observed that the data distribution pattern in the form of dots does not gather in the middle, and its distribution extends to the upper and lower positions of the value 0, and does not create a specific pattern. Therefore, it can be concluded that there are no symptoms of heteroscedasticity.

4. Autocorrelation Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.239	.057	.035	.06301	1.938

Source: IBM SPSS 26 output by author

Based on the table above, the Durbin Watson (DW) value is 1.938 with a sig. level of 0.05 with 5 independent variables (k = 5) and a total sample of 214 (n = 214). Based on these requirements, the DU value is 1.799 obtained from the Durbin Watson table. From the results obtained, it can be concluded

that no autocorrelation was found because the DW value> DU and DW.

Hypothesis Testing

a. Simultaneous Test (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0.05	5	0.01	2.528	.030b
	Residual	0.826	208	0.004		
	Total	0.876	213			

Source: IBM SPSS 26 output by author

Based on the results of the F test presented in the table above, the significance value of the regression model is 0.030, where the figure does not exceed the significance limit of 0.05. These results provide empirical support that the combination of independent variables used simultaneously has a significant effect on the dependent variable.

b. Coefficiency Determination (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.239a	.057	.035	.06301

Source: IBM SPSS 26 output by author

Based on the testing in the table above, The independent variable has a significant influence on the dependent variable of 3.5 % simultaneously, as indicated by the Adjusted R square figure of 0.035.

c. Partial Test (t Test)

	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	0.134	0.097		1.383	0.168
TEN	-0.001	0.006	-0.014	-0.204	0.839
FEE	-0.014	0.005	-0.266	-2.624	0.009
SIZE	0.008	0.003	0.242	2.941	0.004
MO	0.015	0.034	0.029	0.427	0.67
RKAP	0.025	0.013	0.173	1.912	0.057

Source: IBM SPSS 26 output by author

Based on the partial test results presented in the table above, it can be concluded that:

1. H1: The partial test results indicate that audit tenure does not affect audit quality. So H1 is not accepted. The hypothesis is rejected on the grounds that the t-count is -0.204 < t-table 1.972. The significance value of 0.839 also exceeds sig. 0.5, so it can be concluded that audit tenure does not affect audit quality. This is because the duration of the engagement is too short between the auditor and the client, it cannot show a significant effect on audit quality. In addition, independence and competence factors also play an important role in producing quality audit results.
2. H2: The partial test results indicate that audit fees have a significant effect on audit quality. So H2 is accepted. The hypothesis is accepted on the grounds that the t-count is -2.624>t-table 1.972. The significance value of 0.009 does not exceed sig. 0.5, so it can be concluded that audit

fees affect audit quality. This is because large and appropriate audit fees are assumed to affect auditor independence in producing quality audit quality.

3. H3: The partial test results indicate that company size has a significant effect on audit quality. So H3 is accepted. The hypothesis is accepted because the t-count is 2.941 > t-table 1.972. The significance value of 0.004 also does not exceed sig. 0.5, so it can be concluded that company size has an effect on audit quality. This means that companies with larger sizes tend to have more complex financial reports that require higher quality audits.
4. H4: The partial test results indicate that managerial ownership does not have a significant effect on audit quality. So H4 is rejected. The hypothesis is rejected because the t-count is 0.427 < t-table 1.969. The significance value of 0.670 also exceeds sig. 0.5, so it can be concluded that managerial ownership does not have an effect on audit quality. This indicates that the proportion of share ownership by management is not enough to directly affect audit quality.
5. H5: The partial test results indicate that the reputation of the KAP does not affect audit quality. So H5 is rejected. The hypothesis is rejected on the grounds that the t-count is 1.912 < t-table 1.969. The significance value of 0.057 also exceeds sig. 0.5, so it can be concluded that the reputation of the KAP does not affect audit quality.

The Influence of Audit Tenure on Audit Quality of Consumer Cyclical and Consumer Non-Cyclical Companies

Audit Tenure is the length of the engagement period between the company and the KAP that audits the company. In this study, it was concluded that audit tenure does not affect quality. Based on the data obtained, the audit tenure span in the company that was the object of the study is still in accordance with the provisions stipulated in POJK Number 13/POJK.03/2017 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities, which is a maximum of three years. This regulation is designed to maintain auditor independence and minimize the potential for close relationships between auditors and clients, which can affect the objectivity of audit opinions (Rahayu, 2022). According to Basworo et al. (2021), the absence of a significant influence between the length or shortness of the engagement period between the company and the auditor is due to other more crucial factors such as integrity and competence. Auditors who meet these qualifications will continue to carry out the audit process in accordance with applicable audit standards and regulations.

In the context of agency theory, auditors have a role as independent parties who act with the aim of reducing conflicts of interest between shareholders and management due to the emergence of information asymmetry in the contractual relationship between the two. The results of this study are in line with research conducted by Riyani et al. (2021), which concluded that audit tenure has no effect on audit quality. Strict regulations regarding audit tenure are considered to be able to reduce the potential for bias due to a relationship that is too long between the auditor and the client. Thus, the chance of a decrease in audit quality due to the closeness of the relationship is very small, so that audit tenure does not have a significant effect on audit quality

The Influence of Audit Fees on Audit Quality of Consumer Cyclical and Consumer Non-Cyclical Companies

Audit Fee is the amount of costs incurred by the company to pay for audit services performed by auditors (Simunic, 1980). In this study, it is shown that audit fees have a negative effect on discretionary accruals. Discretionary accruals themselves have a negative relationship with audit quality, where the higher the scale of earnings management, the lower the quality of the resulting audit. Thus, the conclusion obtained is that audit fees have a positive effect on audit quality. From these findings, it can be concluded that H2 is accepted. This shows that the higher the audit fee received by the auditor, the higher the audit quality that can be produced.

The results of this study support several previous studies conducted by Apriani et al. (2024) which concluded that audit fees have a positive effect on audit quality. High fees often reflect a more professional working relationship between clients and auditors. Auditors have greater responsibilities because clients expect results that are commensurate with the fees paid, so audit quality becomes a priority. In addition, high audit fees will result in auditors being careful in providing audit opinions to

avoid losing the reputation they have built. This increases the accuracy in collecting audit evidence and other audit processes.

The Influence of Company Size on Audit Quality of Consumer Cyclical and Consumer Non-Cyclical Companies

Company size is an indicator that reflects the internal conditions and characteristics of a company, which is generally measured using total assets owned. These total assets reflect the company's economic capacity, including managed resources, operational potential, and the company's ability to face risks and meet financial obligations. In this study, it was shown that audit fees have a positive effect on discretionary accruals, so that the final conclusion was that company size has a negative effect on audit quality. According to (Ardhityanto, 2020), many auditors tend to take preventive steps in choosing companies to be audited by taking into account the size of the risks that may be faced. Large companies tend to be taken into account and avoided by auditors on the grounds that they have high risks.

The results of this study support previous studies conducted by Mulyadi & Suryandari (2021), and Ayu et al. (2019) which concluded that the size of the client company has a negative effect on audit quality. Based on Agency Theory , the greater separation between owners and management in large companies increases information asymmetry between internal and external parties. This increases the risk of auditors failing to detect fraud due to time constraints, which often leads to practices such as premature sign-off . Premature sign-off is an action taken by the auditor in completing and signing the audit report before all planned audit procedures have been completed in accordance with applicable professional standards. Thus, the larger the company size, the lower the audit quality due to the challenges faced by auditors in auditing large companies in a limited time.

The Influence of Managerial Ownership on Audit Quality of Consumer Cyclical and Consumer Non-Cyclical Companies

This research shows that managerial ownership has no effect on audit quality. Managerial Ownership is the percentage of company share ownership by managers, so that managers act as managers and shareholders (Jensen & Meckling, 1976). According to OJK (2024) concerning Ownership Reports or Any Changes in Share Ownership of Public Companies, it is known that the reporting obligation to the Financial Services Authority for share ownership of Public Companies is at least 5% (five percent). Based on research findings, as many as 79% (168) or 84 companies did not meet the minimum recommendation for managerial ownership of 5%, which was set by the Financial Services Authority (OJK) as the minimum threshold in reporting managerial ownership obligations. According to (Atmamiki & Priantinah, 2023), low managerial ownership makes managerial involvement in the company's strategic process not significant enough to influence audit results. On the other hand, auditors maintain their independence and focus on external oversight mechanisms to ensure audit quality.

In the framework of agency theory, low managerial ownership tends to increase the potential for conflict between shareholders and managers as agents . This has the potential to increase the incompatibility between the goals of managers and shareholders, as a result of which the increasing potential for conflict cannot be avoided, thus requiring extra external supervision to reduce this risk (Atmamiki & Priantinah, 2023). The results of this study support previous research initiated by Apriani et al. (2024) concluded that managerial ownership has no effect on audit quality. Management's share ownership is not strong enough to prevent potential opportunistic behavior that prioritizes personal interests over the interests of the company as a whole.

The Influence of KAP Reputation on Audit Quality of Consumer Cyclical and Consumer Non-Cyclical Companies

The results of the study indicate that the reputation of the Public Accounting Firm (KAP) does not have a significant effect on audit quality. This finding is reinforced by data showing that as many as 72% (155) of the total companies studied were audited by KAP Non -Big Four . In this study, various audit quality results were obtained in companies audited by KAP Big 4 or KAP Non Big Four. This shows that although KAP Big 4 has a better global reputation, greater resources, and strict audit

standards, KAP non-Big 4 is also able to produce equivalent audit quality in many cases if it complies with applicable audit regulations (Gunawan, 2021).

In the framework of signal theory, the reputation of the Public Accounting Firm (KAP) is considered as one of the main indicators that provides stakeholders with confidence in the audit results produced (Elmawati & Yuyetta, 2014). This reputation reflects the credibility and integrity of the KAP in carrying out its duties, so it is expected to be a guarantee of audit quality. However, the results of the study indicate that audit quality is not entirely determined by the reputation of the KAP. The results of this study support previous research by Novrilia et al. (2019) who concluded that the reputation of the KAP does not affect audit quality. Auditors affiliated with the Big Four and Non -Big Four KAPs have similar competencies in maintaining the credibility of financial reports and public trust. This indicates that audit quality is more determined by the professionalism, independence, and compliance of auditors with audit standards, rather than simply the reputation of the institution where they are based.

CONCLUSIONS

This study aims to examine whether there is an influence between audit tenure, audit fee, company size, managerial ownership and KAP reputation on audit quality. The sample used was 109 companies with a total of 218 observations of consumer cyclical and consumer non-cyclical companies that passed the sampling test criteria using purposive sampling techniques. The dependent variable in this study is audit quality which is proxied by Discretionary Accruals (DA) using the modified Jones model modified by Dechow (1995). While the independent variables are audit tenure as the period of engagement between the auditor and the client. Audit fee which is proxied by the natural logarithm of total audit costs. Company size which is measured by the natural logarithm of total assets. Managerial Ownership which is measured by the percentage of manager ownership of company shares. And KAP reputation which is measured by observing whether the KAP that audits the company comes from the Big Four KAP or not. This study concluded that audit fees have a positive effect on audit quality, while company size has a negative effect on audit quality. Meanwhile, audit tenure, managerial ownership, and KAP reputation do not affect audit quality.

Based on these limitations, the researcher recommends that further researchers increase the number of samples used, such as using various other sectors and extending the research period. In addition, the addition of one or more variables is considered to be able to influence the dependent variable. Furthermore, the use of proxies other than earnings management is also worth considering, such as real accruals or direct auditor perceptions.

DAFTAR PUSTAKA

Ananda, A. S., Sumarta, N. H., Satriya, K. K. T., & Amidjaya, P. G. (2022). DETERMINANTS OF AUDIT QUALITY: THE EFFECT OF OWNERSHIP STRUCTURE AND AUDIT COMMITTEE ACTIVITIES. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, *6*(3), 333–350. https://doi.org/10.24034/j25485024.y2022.v6.i3.5214

Apriani, R., Herawaty, N., & Friyani, R. (2024). The Influence of Audit Fees, Audit Tenure, Company Size and Managerial Ownership on Audit Quality. *Indonesian Journal of Interdisciplinary Research in Science and Technology*, *2*(7), 1065–1082. https://doi.org/10.55927/marcopolo.v2i7.9747

Ardhityanto, E. P. (2020). *Pengaruh Biaya Audit, Audit Tenure, Rotasi Audit, Leverage, dan Ukuran Perusahaan Terhadap Kualitas Audit (Studi Empiris pada Perusahaan Jasa Sektor Keuangan yang terdaftar di Bursa Efek Indonesia Periode 2015-2019)*.

Ardiansyah, A., Muhsin, M., & Helmi, S. M. (2024). PENGARUH REPUTASI KAP, BIAYA AUDIT, DAN ROTASI AUDITOR PADA KUALITAS AUDIT DENGAN PEMODERASI KOMITE AUDIT. *Sebatik*, *28*(1), 38–45. https://doi.org/10.46984/sebatik.v28i1.2453

Arista, D., Kuntadi, C., & Pramukty, R. (2023). PENGARUH AUDIT TENURE, UKURAN PERUSAHAAN, DAN ROTASI AUDIT TERHADAP KUALITAS AUDIT (Literature Review Audit Internal). *JURNAL ECONOMINA*, *2*(6), 1247–1257. https://doi.org/10.55681/economina.v2i6.594

Association of Certified Fraud Examiners. (2022). *Occupational Fraud 2022: A Report to The*

Nations.

Atmamiki, K. T., & Priantinah, D. (2023). Pengaruh Leverage, Cash Holding, Ukuran Perusahaan, dan Kualitas Audit terhadap Manajemen Laba dengan Kepemilikan Manajerial sebagai Variabel Moderasi. *Nominal Barometer Riset Akuntansi dan Manajemen*, *12*(2), 227–241. https://doi.org/10.21831/nominal.v12i2.59214

Ayu, P. D., Ida, R., & Apit, S. W. (2019). The Influence of Company Size and Audit Fee on Audit Quality. *Proceedings of the 1st International Conference on Economics, Business, Entrepreneurship, and Finance (ICEBEF 2018)*. Proceedings of the 1st International Conference on Economics, Business, Entrepreneurship, and Finance (ICEBEF 2018), Bandung, Indonesia. https://doi.org/10.2991/icebef-18.2019.83

Ayustina, R. D., & Srimindarti, C. (2024). *Pengaruh Kompetensi, Independensi, Fee Audit Auditor Dan Time Deadline Pressure Terhadap Kualitas Audit*. *7*(2).

Barako, D. G., Hancock, P., & Izan, H. Y. (2006). Factors Influencing Voluntary Corporate Disclosure by Kenyan Companies. *Corporate Governance: An International Review*, *14*(2), 107–125. https://doi.org/10.1111/j.1467-8683.2006.00491.x

Basworo, A. T., Sumardjo, M., & Nopiyanti, A. (2021). *PENGARUH AUDIT TENURE, UKURAN PERUSAHAAN, ROTASI AUDIT DAN SISTEM PENGENDALIAN MUTU TERHADAP KUALITAS AUDIT*. *2*.

Cahyati, W. N., Hariyanto, E., Setyadi, E. J., & Inayati, N. I. (2021). Pengaruh Rotasi Audit, Audit Tenure, Fee Audit, Dan Komite Audit Terhadap Kualitas Audit (Studi Pada Perusahaan Food And Beverage Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2019). *Ratio : Reviu Akuntansi Kontemporer Indonesia*, *2*(1). https://doi.org/10.30595/ratio.v2i1.10372

Chikwemma, M., Peace, Nwadialor, E. O., & Department of Accountancy, Chukwuemeka Odumegwu Ojukwu University, Igbariam Campus, Nigeria. (2019). Effect of Audit Quality on the Financial Performance of Deposit Money Banks in Nigeria. *International Journal of Trend in Scientific Research and Development*, *Volume-3*(Issue-2), 923–932. https://doi.org/10.31142/ijtsrd21557

Chinhayu, A. & Saiful. (2023). Financial Reporting and Audit Quality Impact on Investment Efficiency in Indonesian Transport and Logistics Companies. *Ilomata International Journal of Tax and Accounting*, *5*(1), 114–127. https://doi.org/10.52728/ijtc.v5i1.1018

Cindy Aurelia & Aqamal Haq. (2024). PENGARUH AUDIT TENURE, AUDITOR SWITCHING, UKURAN PERUSAHAAN, DAN REPUTASI KAP TERHADAP KUALITAS AUDIT PADA PERUSAHAAN LQ45 YANG TERDAFTAR DI BURSA EFEK INDONESIA. *Journal of Social and Economics Research*, *6*(1), 1705–1719. https://doi.org/10.54783/jser.v6i1.529

Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling Theory: A Review and Assessment. *Journal of Management*, *37*(1), 39–67. https://doi.org/10.1177/0149206310388419

Cristansy, J. (2018). *PENGARUH KOMPLEKSITAS PERUSAHAAN, UKURAN PERUSAHAAN, DAN UKURAN KAP TERHADAP FEE AUDIT PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2012-2016*. *30*.

Davidson, R. A., & Neu, D. (1993). A Note on the Association between Audit Firm Size and Audit Quality*. *Contemporary Accounting Research*, *9*(2), 479–488. https://doi.org/10.1111/j.1911-3846.1993.tb00893.x

DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, *3*(3), 183–199. https://doi.org/10.1016/0165-4101(81)90002-1

Dechow, P., Sloan, R., & Sweeney, A. (1995). *Detecting Earning Managements*. The Accounting Review.

DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, *58*(2–3), 275–326. https://doi.org/10.1016/j.jacceco.2014.09.002

Elmawati, D., & Yuyetta, E. N. A. (2014). *Pengaruh Reputasi Kantor Akuntan Publik (KAP), Audit Tenure, dan Disclosure Terhadap Penerimaan Opini Audit Going Concern*.

Fajrina, A. S. I., & Rohkhayatim, J. P. (2021). *PENGARUH AUDIT TENURE, UKURAN PERUSAHAAN, DAN UKURAN KAP TERHADAP KUALITAS AUDIT PERUSAHAAN YANG TERDAFTAR DI INDEKS LQ45 BURSA EFEK INDONESIA*.

Francis, J. R. (2004). What do we know about audit quality? *The British Accounting Review*, *36*(4), 345–368. https://doi.org/10.1016/j.bar.2004.09.003

Francis, J. R. (2011). A Framework for Understanding and Researching Audit Quality. *AUDITING: A Journal of Practice & Theory*, *30*(2), 125–152. https://doi.org/10.2308/ajpt-50006

Geiger, M. A., & Raghunandan, K. (2002). Auditor Tenure and Audit Reporting Failures. *AUDITING: A Journal of Practice & Theory*, *21*(1), 67–78. https://doi.org/10.2308/aud.2002.21.1.67

Gill, A., & Mathur, N. (2011). Factors that Influence Corporate Liquidity Holdings in Canada. *Journal of Applied Finance & Banking*, *1*(2), 133–153.

Ginting, M. C., Elisabeth, D. M., & Sianturi, J. I. (2022). PENGARUH UKURAN PERUSAHAAN, UKURAN KANTOR AKUNTAN PUBLIK (KAP), RISIKO PERUSAHAAN DAN PROFITABILITAS TERHADAP FEE AUDIT PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI). *METHOSIKA: Jurnal Akuntansi dan Keuangan Methodist*, *6*(1), 49–63. https://doi.org/10.46880/jsika.Vol6No1.pp49-63

Gunawan, H. (2021). *Analisis Pengaruh Ukuran KAP, Ukuran Perusahaandan Opini Audit terhadap Waktu Audit pada Perusahaan Subsektor Makanan dan Minuman di BEI*.

Hall, M., & Weiss, L. (1967). Firm Size and Profitability. *The Review of Economics and Statistics*, *49*(3), 319. https://doi.org/10.2307/1926642

Hartaty, H., & Dianawati, W. (2024). THE ASSOCIATION BETWEEN AUDIT FEE AND AUDIT QUALITY: A META-ANALYSIS STUDY. *Jurnal Ekonomi Dan Bisnis Airlangga*, *34*(1), 77–98. https://doi.org/10.20473/jeba.V34I12024.77-98

Hasanah, H., & Nelvirita, N. (2024). Pengaruh Fee Audit, Audit Tenure, dan Ukuran KAP terhadap Kualitas Audit: Studi Empiris pada Perusahaan Sektor Property & Real Estate serta Infrastruktur yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022. *JURNAL EKSPLORASI AKUNTANSI*, *6*(2), 481–499. https://doi.org/10.24036/jea.v6i2.1531

Hidayati, R. I., & Djamil, N. (2024). *Pengaruh Fee Audit, Audit Tenure, Rotasi Audit dan Reputasi Auditor Terhadap Kualitas Audit pada Perusahaan Manufaktur Sektor Aneka Industri yang Terdaftar di Indonesia Tahun 2020-2022*. *2*(2).

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, *3*(4), 305–360. https://doi.org/10.1016/0304-405X(76)90026-X

Junaidi, Khasanah, N. N., & Nurdiono. (2016). THE EFFECTS OF COMPANY SIZE, COMPANY RISK AND AUDITOR'S REPUTATION ON TENURE: AN ARTIFICIAL ROTATION TESTING. *Journal of Indonesian Economy and Business*, *31*(1), 247. https://doi.org/10.22146/jieb.23269

Kameyer, D. N., & Dharma, U. B. (2023). Pengaruh Audit Tenure, Audit Delay dan Ukuran Perusahaan Terhadap Kualitas Audit Pada Perusahaan Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022. *JURNAL AKUNTANSI*, *2*(2).

Khaddafi, M. (2015). Effect of Debt Default, Audit Quality and Acceptance of Audit Opinion Going Concern in Manufacturing Company in Indonesia Stock Exchange. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, *5*(1), Pages 80-91. https://doi.org/10.6007/IJARAFMS/v5-i1/1461

Kusumawati, E., & Setiawan, A. (2019). THE EFFECT OF MANAGERIAL OWNERSHIP,

INSTITUTIONAL OWNERSHIP, COMPANY GROWTH, LIQUIDITY, AND PROFITABILITY ON COMPANY VALUE. *Riset Akuntansi Dan Keuangan Indonesia*, *Vol 4, No 2 (2019)*, 136–146. https://doi.org/10.23917/reaksi.v4i2.8574

Luthfiyyah, A. (2024). Pengaruh Kualitas Audit dan Komite Audit Terhadap Kecurangan Laporan Keuangan (Studi Empiris Pada Perusahaan Manufaktur Sektor Barang Konsumsi Primer Yang Terdaftar di Bursa Efek Infonesia Tahun 2020—2023). *WORLDVIEW (Jurnal Ekonomi Bisnis dan Sosial Sains), 3*(2), 95–109. https://doi.org/10.38156/worldview.v3i2.478

Meidawati, N., & Assidiqi, A. (2019). The influences of audit fees, competence, independence, auditor ethics, and time budget pressure on audit quality. *Jurnal Akuntansi & Auditing Indonesia*, *23*(2), 117–128. https://doi.org/10.20885/jaai.vol23.iss2.art6

Minarti, S., & Syahzuni, B. A. (n.d.). *PENGARUH KEPEMILIKAN MANAJERIAL, DEWAN KOMISARIS, UKURAN PERUSAHAAN, DAN LEVERAGE TERHADAP MANAJEMEN*.

Mispiyanti, M., & Wicaksono, R. (2021). INFLUENCE OF COMPETENCE, INDEPENDENCE, SPIRITUAL QUOTIENT, EMOTIONAL QUOTIENT, AND AUDIT TENURE ON AUDIT QUALITY. *Jurnal Akuntansi*, *11*(2), 137–148. https://doi.org/10.33369/j.akuntansi.11.2.137-148

Mulyadi, H., & Suryandari, D. (2021). The Effect of Audit Tenure, Audit Rotation and Client's Company Size on Audit Quality with Audit Fee as Moderating Variable. *Accounting and Finance Studies*, *1*(3), 232–246. https://doi.org/10.47153/afs13.1792021

Nguyen Van, H., Thanh, H.-P., Nguyen Thanh, C., Nguyen Ngoc, D., & Ha Hai, G. (2022). Study on factors affecting audit fees and audit quality through auditors' perceptions: Evidence from an emerging economy. *Problems and Perspectives in Management*, *20*(2), 471–485. https://doi.org/10.21511/ppm.20(2).2022.39

Ningtias, I. L., & Ismiyanti, F. (2022). Keterkaitan Antara Managerial ownership, Capital Structure dan Investment Decision Dalam Perspektif Convergence – Interest hypothesis. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan*, *4*(9), 3971–3982. https://doi.org/10.32670/fairvalue.v4i9.1580

Novrilia, H., Arza, F. I., & Sari, V. F. (2019). Pengaruh Fee Audit, Audit Tenure, Dan Reputasi Kap Terhadap Kualitas Audit: *JURNAL EKSPLORASI AKUNTANSI*, *1*(1), 256–276. https://doi.org/10.24036/jea.v1i1.73

Nurcahyani, W., Ramli, A. H., Lestari, A., & Reza, H. K. (2023). Influence Audit Fee, Tenure Audit And KAP Rotation On Audit Quality: Empirical Study on BUMN Banking in Indonesia. *Jurnal Ilmiah Akuntansi Kesatuan*, *11*(3), 613–624. https://doi.org/10.37641/jiakes.v11i1.1259

Pangaribuan, H., Sihombing, J., & Popoola, O. M. J. (2018). Examining the Independent Audit Committee, Managerial Ownership, Independent Board Member and Audit Quality in Listed Banks. *Indian-Pacific Journal of Accounting and Finance*, *2*(2), 4–23. https://doi.org/10.52962/ipjaf.2018.2.2.45

Permatasari, I. Y., & Astuti, C. D. (2019). PENGARUH FEE AUDIT, ROTASI AUDITOR, DAN REPUTASI KAP TERHADAP KUALITAS AUDIT. *Jurnal Akuntansi Trisakti*, *5*(1), 81–94. https://doi.org/10.25105/jat.v5i1.4839

Pratomo, D., & Wibowo, M. R. (2024). AKRUAL: Jurnal Akuntansi. *Jurnal Akuntansi*, *15*(2).

Priyanti, D. F., & Uswati Dewi, N. H. (2019). The effect of audit tenure, audit rotation, accounting firm size, and clientâ€™s company size on audit quality. *The Indonesian Accounting Review*, *9*(1), 1–14. https://doi.org/10.14414/tiar.v9i1.1528

Puspaningsih, A., & Sabella, A. F. (2017). *Analisis Determinan Kualitas Audit: Studi Empiris di Indonesia*.

Putri, A. P., Simbolon, M. S., & Surbakti, S. E. (2022). *The Effect of Audit Fee, Audit Tenure, KAP Reputation, and Audit Rotation on Audit Quality in Transportation Companies Listed on the*

Indonesia Stock Exchange.

Rahayu, Z. (2022). Faktor-Faktor Yang Berpengaruh Terhadap Voluntary Auditor Switchinh (Kajian pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2018-2020). *Diponegoro Journal Of Accounting*, *11*(4).

Regina, M., & Santioso, L. (2023). THE EFFECT OF AUDIT FEE, AUDIT TENURE, AND FIRM SIZE ON AUDIT QUALITY. *International Journal of Application on Economics and Business*, *1*(4), 1912–1922. https://doi.org/10.24912/ijaeb.v1i4.1912-1922

Reschiwati, & Aryanty. (2024). *Independensi Auditor, Struktur Corporate Governance, dan Kualitas Audit: Implikasinya Pada Integritas Laporan Keuangan*. *11*.

Riyani, F. F., Setyawati, N. W., & Husadha, C. (2021). *The Effect of Audit Tenure, Audit Rotation and Head Reputation on Audit Quality*.

Rochmatilah, S., Susanto, B., & Purwantini, A. H. (2021). The Effect of Audit Fee, Auditor Rotation, Auditor Firm Reputation, and Auditor Specialization on Audit Quality. *JIFA (Journal of Islamic Finance and Accounting)*, *4*(1), 26–40. https://doi.org/10.22515/jifa.v4i1.3005

Safriliana, R., Subroto, B., Subekti, I., & Fuad Rahman, A. (2018). An Overview on Contracting Theory and Agency Theory: Determinants of Voluntary Public Accounting Firms Switching. *KnE Social Sciences*, *3*(10). https://doi.org/10.18502/kss.v3i10.3381

Salim, M. A., & Raharja, S. (2021). *THE EFFECT OF AUDIT FEE AND AUDIT EFFORT ON AUDIT QUALITY (IN MANUFACTURING COMPANIES LISTED ON INDONESIA STOCK EXCHNGE 2017-2019)*.

Sari, M. P., Wijayaningsih, N., & Raharja, S. (2023). Penentu Fee Audit Pada Perusahaan Manufaktur. *Jurnal Reviu Akuntansi dan Keuangan*, *13*(1), 185–201. https://doi.org/10.22219/jrak.v13i1.21613

Sibuea, K., & Arfianti, R. I. (2021). PENGARUH KUALITAS AUDIT, UKURAN PERUSAHAAN, KOMPLEKSITAS PERUSAHAAN DAN RISIKO PERUSAHAAN TERHADAP AUDIT FEE. *Jurnal Akuntansi*, *10*(2), 126–140. https://doi.org/10.46806/ja.v10i2.804

Simunic, D. A. (1980). The Pricing of Audit Services: Theory and Evidence. *Journal of Accounting Research*, *18*(1), 161. https://doi.org/10.2307/2490397

Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, *87*(3), 355. https://doi.org/10.2307/1882010

Sudrajat, J., & Setiyawati, H. (2021). Role of Firm Size and Profitability on Capital Structures and Its Impact Over Firm Value. *Dinasti International Journal of Economics, Finance & Accounting*, *2*(1), 13–27. https://doi.org/10.38035/dijefa.v2i1.737

Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualiatif dan R&D*. ALFABETA BANDUNG.

Tampubolon, C. L. (2024). *Analysis of the Influence of Financial Distress, Capital Structure, Complexity of Company Operations, Auditor Opinion and KAP's Reputation on Audit Delay*. *3*.

Tangngisalu, J. (2021). Can Firm Size, Business Growth, Capital Structure and Social Responsibility Affect Earnings Response Coefficients? *Jurnal Economic Resource*, *4*(2), 81–89. https://doi.org/10.57178/jer.v4i2.214

Taqi, M. (2013). *Consequences of Audit Quality in Signaling Theory Perspective*.

Toni, N., Teng, S. H., & Hutagalung, G. (2023). *The Influence of KAP Size, Audit Fee and Audit Tenure on Audit Quality through Audit Rotation as an Intervening Variable (Case Study: Manufacturing Companies in the Multiple Industrial Sector Listed on the Indonesia Stock Exchange)*. *6*(5).

Ulfani, A. (2024). *Studi Literatur: Pengaruh Audit Investigatif Terhadap Pengungkapan Fraud Pada Perusahaan Waskita Karya Tbk Dan Wijaya Karya Tbk*.

Winda, W., & Hadiwibowo, I. (2023). PENGARUH REPUTASI KAP, AUDIT TENURE,

UKURAN PERUSAHAAN, DAN ROTASI AUDITOR TERHADAP KUALITAS AUDIT. *Jurnal Proaksi, 10*(1), 70–84. https://doi.org/10.32534/jpk.v10i1.3734

Yadnyana, K. (2015). *PENGARUH AUDIT DELAY, OPINI AUDIT, REPUTASI AUDITOR DAN PERGANTIAN MANAJEMENPADA*.