

ANALYSIS OF THE EFFECT AUDIT ROTATION, AUDIT FIRM SIZE, AND AUDIT FEE ON AUDIT QUALITY

***(Case Study on Transportation Subsector Companies
Listed on the IDX for The Period of 2015 to 2019)***

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***Abstrak**—Audit rotations carried out by companies in the transportation subsector in accordance with regulations or voluntarily help maintain and improve the audit quality of a public accountant or public accounting firm. The selection of a public accounting firm to audit financial statements must be careful so that the quality of the audits obtained by the company helps increase the value of the company and maintains the good name of the company and the public accounting firm. Payment of audit fees is made by the company to the auditors because they have completed the auditing duties. The results showed that simultaneously audit rotation variables, KAP size, and audit fees have an influence on audit quality using a significant level of 10%, and partially audit rotation variables affect audit quality, while KAP size and audit fees have no effect on audit quality. . The research analysis used binary / dichotomous logistic regression analysis. The sample used is the transportation subsector company for the period 2015 to 2019 with a total sample size of 12 companies and the observational data used is 60 data. The sample method is purposive sampling.*

***Kata Kunci:** Audit Rotation, Audit Firm Size, Audit Fee,
Audit Quality*

I. INTRODUCTION

Company financial reports prepared by management cannot be published by companies that have gone public to the public because the financial reports are not in accordance with the applicable accounting standards and the information contained is still lacking. To get reliable and dependable and complete information. The company uses the services of a public accountant profession that has high quality and integrity in auditing and can also act as a mediator in the midst of interests or conflicts of interest that occur between the two parties. The competition that occurs in the business world is getting tougher, including competition in the business of public accounting services for companies. The development of companies that have gone public in Indonesia has increased from the previous year, the impact of this increase in companies has resulted in an increasing demand for audit services, especially auditing corporate financial statements. An external auditor is required to improve the quality of audit services in order to produce reliable audited reports for users of financial statements, both internal and external to the company, in addition to being able to gather as many clients as possible and to survive amid the competition that occurs. A public accountant who consecutively conducts audits on the same company will have an impact on the KAP where the auditors work and the auditors will be recognized by the business community. The tendency to use the same accountants and public accounting firms in succession will decrease the quality of the audit and the loss of the independent attitude of the auditors because auditors see this as an opportunity to take personal advantage.

Audit rotation is an action to replace the new accounting firm or public accountant in auditing the company's financial statements and avoiding old attachments and fraud that will occur. Audit rotation is carried out not only by the company, but public accounting firms and public accountants must also be rotated in order to get new clients and with new cases in terms of auditing, as well as providing experience for junior auditors to conduct audits in new places and avoiding quality degradation audit. A public accounting firm is an auditor's shelter to improve skills regarding the audit field and also a place to receive clients from a company to carry out the audit process, especially financial statement audits. The size of an affiliated public accounting firm in Indonesia is still a benchmark for large companies to collaborate in order to audit financial statements, companies are interested in KAP affiliated with the Big Four because the quality and professionalism in conducting audits has been tested and trusted by many companies. - company go public. In fact, there are a lot of cases involving major KAP in Indonesia and abroad due to fraud committed by the auditors together with the company that wants to present the financial statements in good condition. The phenomenon that occurred in Indonesia in the past few years to be precise in 2018 provides information that the quality of the audit provided by an auditor has decreased and the independent attitude is missing in this case, namely the case that occurred in the company PT. Sunprima Nusantara Financing (SNP Finance).

This case shows that there is an indication that the auditor or public accounting firm is collaborating with the audited party to manipulate financial reports and take advantage of themselves even though they come from a large KAP. In addition, external factors that can affect audit quality are audit fees given by companies to public accountants as fees for services received. Audit fees are costs incurred by the company to pay public accountants for audit services that have been provided to companies or clients in accordance with the applicable stages. According to (Pratistha and Widhiyani 2014), the amount of audit fees may vary depending on, among others, the risk of the assignment, the complexity of the services provided, the level of expertise required to perform these services, the cost structure of the KAP concerned and other professional considerations.

Audit fees or audit fees paid to auditors have been regulated in rule No.17 / PMK.01 / 2008 concerning Public Accountant Services which is an improvement on the Decree of the Minister of Finance No. 423 / KMK.06 / 2002 and No. 359 / KMK.06 / 2003 on the grounds that in order to maintain the quality of auditors by limiting the period of provision of public accounting services, it is hoped that investors will get a positive reaction due to the positive impact of increasing auditor quality (Elya and Nila, 2010). Audit quality is the implementation of an audit in accordance with the accountant's professional standards to find fraud or errors committed by the client. Audit quality is a complex issue, because there are so many factors that can affect audit quality, depending on the point of view of each party assessing the quality of the audit.

Audit quality can also be seen from the decisions taken. In addition to audit rotation, KAP size and audit fees are still many that have an effect on this quality. With the higher the quality of the audit, the trust in the use of audit financial reports will be even higher and it is hoped that the auditors will do their job well in order to obtain high audit quality. On the basis of the above background as well as the differences that have been disclosed and the phenomena used, the researcher raises the title of, "THE EFFECT OF AUDIT ROTATION, AUDIT FIRM SIZE, AND AUDIT FEE ON AUDIT QUALITY" (Empirical study on transportation sub-sector companies listed on the IDX in 2015-2019).

Formulation Of The Problem

Based on the background described above, research problems can be formulated as follows:

- 1. Does Audit Rotation have a significant and significant effect on audit quality by auditors in the transportation sub-sector company?*
- 2. Does the KAP size have an effect and is significant on the quality of audits by auditors in the transportation sub-sector company?*
- 3. Does the audit fee have an effect and are significant on the audit quality by the auditors in the transportation sub-sector company?*

II. LITERATURE STUDY AND HYPOTHESIS DEVELOPMENT

Audit Theory

According to (Arens 2014), auditing is the collection and evaluation of evidence about information to determine and report the degree of conformity between that information and predetermined criteria. Auditing must be carried out by an independent and competent person. Agoes (2014, 4), an audit is an examination that is carried out critically and systematically, by an independent party, of the financial reports that have been prepared by management, along with accounting records and supporting evidence. , with the aim of being able to provide an opinion on the fairness of the financial statements. According to Hayes, Rick S, Roger Dassen (2012), auditing is a systematic, objective process and evaluating evidence regarding statements about economic actions and events to ensure the level of correspondence between these statements and the criteria set and communicating the results to the relevant users. Based on the conclusion according to the three experts, that auditing is a systematic and critical process carried out by an independent and competent auditor to obtain evidence, evaluate evidence, and report to the user in the form of an auditor's opinion. The change in audit standards between ISA and the old standard is not a meaningless change. There are some accountants who argue that changes in auditing standards are substantive and fundamental. The ISA places enormous emphasis on risk since the auditor has considered whether to accept or reject the engagement. Audit standards govern the standards used by practitioners when carrying out audit activities. ISA-based SPAP does not classify it into three parts like the previous standard, namely general standards, field worker standards, and reporting standards. The standards presented in the ISA-based SPAP already reflect the auditing process which is divided into six parts and 36 standards (Tuanakotta 2013).

Audit Rotation

Audit rotation is the number of consecutive financial years, the client's financial statements are audited by a public accounting firm Sarwoko (2014). One of the well-known cases is the Enron case, where the case involved an international public accounting firm, namely Arthur Anderson and with this horrendous case in Indonesia, a mandatory auditor replacement act was made. The application of the provisions regarding mandatory rotation with the aim of enhancing the independence of auditors both in appearance and in fact. The long relationship between the client and the auditor can interfere with the independence and accuracy of auditors in carrying out auditing duties. Christiani and Nugrahanti (2014). Thus, in order to prevent a closer relationship between the client and the auditor which will have an impact on the decline in audit quality, the company requires audit rotation in accordance with the regulations stipulated in the Regulation of the Minister of Finance Number 17 / PMK.01 / 2008 which regulates audit rotation of accountants. The public is conducted once every three years, while the audit rotation of the Public Accountant Firm is carried out every six years. The rotation of the public accounting firm by voluntary management who has finished auditing its financial statements can result in the loss of economic interest which can be avoided by using this rotation or by shortening the relationship between the client and the auditor. So that auditors can maintain their independence in conducting audits. According to Siregar et al (2011), it is stated that the auditor rotation regulation is made with the aim of improving audit quality. When the auditor has to deal with a new company as a client, it will take more time to study the new client first than when the auditor continues the work of the previous client.

The rotation made not only has a positive impact on the company and auditors to avoid fraud by auditors and cooperation between the two parties, but also has a negative impact on the company's finances where the company has to spend more for the new auditor because the new auditor first studies the client's business. and organizational structure rather than paying the same fees as the incumbent auditors. According to Pakpahan (2016), companies change auditors with the aim of being required by regulations governing the auditor assignment period in a company, forcing companies to make mandatory auditor changes. In SPAP Section 315.04, the successor auditor is encouraged to communicate with the previous auditor in planning the engagement. However, this communication has a more flexible time, meaning that at any time the replacement auditor can communicate with the previous auditor to get information about the company to be audited. And in SPAP Section 315.04 which contains that the initiative to communicate is in the hands of a substitute auditor. Communication can be written or oral. Both the predecessor and successor auditors must maintain the confidentiality of information obtained from one another. The successor auditor shall seek permission from the prospective client to inquire from the predecessor auditor prior to final acceptance of the engagement. Except as permitted in the Code of Ethics for Public Accounting, an auditor is not allowed to disclose confidential information obtained during an audit without specifically obtaining the client's consent.

Public Accounting Firm Size

In the public accounting service business sector, there are two sizes of public accounting firms which are better known as large public accounting firms or those that are included in the big four and there are also small public accounting firms, namely local public accounting firms. In practice, companies often use large KAP because they are considered to have credibility and independence that can be trusted as well as quality in terms of auditing. According to (Arsih and Anisykurlilah 2015), the size of the KAP is a big or small picture of a public accounting firm, the more the public accounting firm is large, the higher the quality of the audits produced, so large companies are willing to pay large KAP because they remember the reputation and quality of the reports. finance generated.

The definition of the size of a public accounting firm described by Arsih and Aniskurlilah is different according to Andra (2012) in Firyana (2014), which states that the size of the KAP can be said to be large if the KAP joins the big four. The meaning of the big four itself is KAP which has many branches of large companies and is also well-known in the general public and has more than 25 professional auditors. Meanwhile, the size of a public accounting firm is said to be small if the KAP does not enter into the big four, and does not have branch offices and offices for large companies, clients that are often found are companies that are newly established or have low finance and small KAP only has as many professional staff as less than 25 people. Based on the description above, it can be concluded that the KAP size is a measure that is used by a company, be it a large or small public accounting firm to audit the company's financial statements. That way, if it is related to the existence of KAP-KAP in Indonesia, of course the size of a KAP is declared large if the KAP is affiliated with foreign KAP which are classified as big four.

Audit Fee

Audit fees or audit fees are fees for services obtained by the auditor for the services he has provided (Indri Oktavia 2020). The audit fee received reflects the level of responsibility and risk of the public accountant, the greater the audit fee received, the responsibility borne by the auditor and the risk of conducting an audit of the company is also large. The method stipulated by LAPI regarding the determination of the total service fee to be provided to a public accountant includes:

- a. Total lump sum fee: Members may use the estimated engagement team work hours budgeted to perform audit work from the pre-engagement stage to report completion.
- b. The fee is based on the realized use of the personnel work hours or the engagement team's composites. In determining the total service fee using this method, the member must be able to compile an estimate of the work hours of each personnel or the engagement team composite that is projected to be closer to the actual use of hours worked in order to provide an overview or projection of the total service fee rate.
- c. The fee is based on the actual use of personnel working hours or the engagement team's composite with a minimum and / or maximum amount according to the budget ceiling of the client entity. In determining the overall service fee using this method, members must not only prepare an estimate of the use of personnel working hours by taking into account the adequacy of the minimum procedures that must be performed in carrying out audit work, they must also estimate the additional working hours due to the additional scope of procedures that may be carried out after SPAP and the applicable code of conduct. .

According to Halim (Halim 2015), audit fees are no less important in the acceptance of assignments. Auditors carry out audits of course to get income or rewards from clients that are in accordance with the resulting performance. There are several ways to determine or determine the amount of fees paid by clients to auditors, these methods include:

1. Per diem basis: The first determination is done by calculating the number of hours worked and then multiplied by the determined hourly fee, but the payment or calculation of the hourly audit fee has a different level because it is adjusted to the level of the auditor staff.
2. Flat or base contract: The second determination is made after the audit implementation or assignment is completed, so the audit fee payment is made at the end after the auditors have finished performing the task so it is not calculated in hourly rates.
3. Maximum fee basis: This third determination is made by a combination of two initial determinations, namely by setting an initial hourly rate and then multiplying it by a certain amount of time but with a limit given by the company. This is to avoid the risk of loss in company costs due to auditors who often stall for time, thus making working hours longer.

Audit Quality

Providing high quality audit services is vital for auditors when carrying out responsibilities in the public interest, and is the key to the success of KAP. The provision of quality is intended to provide assurance that KAP and auditors provide services in accordance with applicable SPAP standards / code of ethics, and the published reports are in accordance with the conditions in the applicable standards. The indicators set by the Indonesian Public Accountants Association in 2016 through the draft Audit Quality Indicator Guidelines for KAP. The eight audit quality indicators that are at the KAP level and include engagement on financial statements that must be performed by a public accountant are as follows:

1. Auditor Competence

Auditor competence is the application of the auditor's knowledge in the completion of an engagement both individually and in teams according to SPAP, code of ethics and legal provisions. Auditor competence can be obtained through education from tertiary institutions and in the field of accounting as well as attending any public accounting professional training held by the office or taking a test to obtain a certificate as proof of recognition from IAPI of auditor competence.

2. Ethics and Auditor Independence

Independent provisions apply to each auditor, KAP, and KAP network. In every engagement, the auditor must maintain his independence in every appearance and mind. The auditor's compliance with ethical requirements and independence in an audit engagement requires an adequate understanding of each auditor's requirements for ethics and independence, as well as commitment and support from the leadership.

3. Use of Key Engagement Personnel Time

The engagement performed by the auditor to the client in conducting company audits must be in accordance with applicable regulations and the amount of time allocated and used by auditor personnel which will allow the auditor to have sufficient time to carry out the process of understanding the company to approve the audit engagement of the company. The use of the key personnel time for the engagement is a form of commitment from the KAP leadership to audit quality.

4. Span of Engagement Control

The engagement partner may be assisted by key engagement personnel and other members of the engagement team. The engagement partner may also perform multiple audit engagements at the same time. In this case, KAP and engagement partners must pay attention to the range of control of the engagement so as to enable all engagements to perform based on the applicable SPAP.

5. Organization and Governance of KAP

The Public Accounting Firm is an organization where public accountants are held and auditors must have an adequate structure and governance so that they can carry out an engagement in accordance with the regulations, and can carry out audits and internal activities of KAP that are fundamental in nature. In activities in the field, KAPs that have a very high number of personnel and engagements must have clear structures and procedures, but for KAPs that have a small number of personnel and engagements it allows for simple organizational support that can be managed by several public accountants.

6. Fees Policy

The public accounting law provides the right for public accountants to be rewarded for auditing services that have been performed to companies. Each public accounting firm must establish an adequate fee policy for each auditor that applies to internal accounting firms to carry out the engagement.

But on the other hand, public accountants can determine the amount of compensation for services to be received freely and independently based on their needs and professional judgment. Therefore, KAP must determine that financial considerations should not be the reason for decisions that will cause the audit quality to decline. Audit can be said to have quality if it meets the auditing standards. Audit quality describes the audit that is carried out in accordance with standards, so that the auditor is able to disclose and report if there is a violation committed by KAP. A quality audit will be able to reduce the uncertainty factor.

Hypothesis Development

The Effect of Audit Rotation on Audit Quality

Audit rotation is the number of consecutive financial years, the client's financial statements are audited by a public accounting firm Sarwoko (2014). The rotation is carried out to avoid a decrease in the quality of the audits performed by the auditors as well as the close relationship between the client and the auditor that has existed for a very long time. Companies going public are required to comply with the rules regarding how long public accountants are allowed to audit a company. The Ministry of Finance made this regulation to prevent cases of fraudulent manipulation of financial statements by disclosing or giving opinions that are not in accordance with the circumstances. In addition to preventing, regulations are made so that companies are required to comply to avoid cases that will damage the company's good name and the company will be removed from the business license. According to Pakpahan (2016), companies change auditors with the aim of being required by regulations governing the auditor assignment period in a company, which forces companies to make mandatory auditor changes. Mandatory means that the rotation is carried out in accordance with the existing regulations even though it has not yet reached the maximum time limit specified.

In company activities, it is not easy to replace a public accounting firm that has been auditing financial reports and the company has gotten the most from this KAP. If you want to do an audit rotation, the company must take a step, namely selecting every public accounting firm that will be selected as the company's business partner. Audit quality will be obtained if the company rotates audits or accountants and the independent attitude of auditors will be maintained and the company name will be maintained properly. Research by Ria Rizky and Nursiam (2017) supports this description, which results in the audit rotation variable having a significant effect on audit quality. From this research, it can mean that the existence of regulations on KAP rotation will prevent the formation of long-term relationships between clients and auditors which can reduce independence.

H1: Audit Rotation Affects Audit Quality

The Effect of Audit Firm Size on Audit Quality

improve skills and knowledge. Public accounting firms in Indonesia are known by two groups, namely the KAP group affiliated with the big four and KAP that are not affiliated with the big four or better known as the big KAP and small KAP. The company's business activities are assisted by a public accounting firm in providing financial reports that are in accordance with applicable rules or standards, so the company will choose a public accounting firm that has high credibility and integrity to provide the report. In fact, companies that have gone public will certainly prefer or use public accounting firms that are included in the big four group because they are considered to have better audit quality and the results the company will get will be maximized. However, this fact does not always have a positive impact on companies because many cases involve public accounting firms from the big four group.

The public accounting firm also has known assurance services, namely attestation services and other attestation services. Attestation services commonly performed by public accountants range from audits of historical financial reports to audits of information technology. Of course, each of these services must have the skill criteria required in auditing the scope of this. In addition, there are also other attestations, namely by providing accounting and bookkeeping services for small companies in the framework of making financial reports in accordance with standards, up to providing services regarding tax and management consulting. The purpose of providing assurance services is to improve the quality of information and provide recommendations for management. Public accounting firms must compete if they want to get clients with this assurance service request. The research of Nida Rinanda and Annisa Nurbaitit (2018) supports this explanation, which results in the variable KAP size having a positive effect on audit quality. The results of this study mean that the larger a public accounting firm with more than ten affiliates can produce high audit quality. And companies will choose the KAP to audit the financial statements.

H2: Audit Firm Size Affects Audit Quality

The Effect of Audit Fee on Audit Quality

The fee received by the public accountant is in accordance with what the auditor does in auditing a company, not only the financial statements are audited but in accordance with the company's request to be audited. Audit fees have been regulated by applicable regulations in Indonesia, of course every company must comply with these rules and auditors or public accountants are not allowed to receive more unless there is an agreement between the client and the auditor prior to the audit. The payment received by the public accounting team certainly has a different price, seen from the level or level of an auditor in the structure of the public accounting firm. Audit fees can be seen in the company's audited financial report and the name of the auditing auditor. The audit fee is a fee for services obtained by the auditor for the services he has provided by Indri Oktavia (2020). Large KAPs tend to have higher costs compared to small KAPs because large KAPs have the responsibility to audit in detail and accurately so as to provide the results expected by clients. There are currently no regulations regarding the standard audit fee rates that must be paid by the company. The Indonesian Public Accountants Association only provides guidelines for calculating the amount of tariff to be determined.

The rate can be determined by calculating the number of hours worked by the auditor until completion, or it can be determined at the end of the auditor's completion so it is calculated in total, not per hour worked. But the public accounting firm can do a combination on the basis of the calculation to avoid the many losses that will be experienced by the company. Each level of an auditor must have different rates, be it junior auditors or senior auditors to partners. Research by Ninik Andrian and Nursiam (2017) supports the elaboration of the audit fee variable in which the audit fee variable has a positive influence on audit quality. The result of a positive effect on audit quality means that higher audit costs will improve audit quality, because the audit fees earned in one year and the estimated operational costs required to carry out the audit process can improve audit quality.

H3: Audit Fee Affects Audit Quality

III. RESEARCH METHOD

This study uses logistic regression analysis which is part of the regression analysis that can be performed if the dependent variable is a dichotomous variable. The meaning of the dichotomy is a variable that uses different or opposite category values. The dichotomy variable in the study was only used by three variables consisting of two independent variables, namely audit rotation and KAP size, and one dependent variable, namely audit quality.

This type of research uses a quantitative descriptive method, namely to analyze the effect of the audit rotation system carried out by the company, the size of the KAP selected by the company, and the audit fees paid by the company to the auditors on the audit quality given to the company, especially companies engaged in sub transportation sector in the period 2015 to 2019. Quantitative research is research based on philosophy and positivism, used to research on certain populations or samples, data collection based on research instruments, data analysis in the form of quantitative / statistical, with the aim of testing predetermined hypotheses.

The variable indicator in this study uses a dichotomy which is the use of the opposite category, the indicator used in the audit rotation variable is given the number 1 if "performs audit rotation" and 0 if "does not perform audit rotation", the variable indicator KAP size is given a number. 1 if "KAP is affiliated with the Big Four" and 0 if "KAP is not affiliated with the Big Four", and for the audit fee variable, use the reference, namely the professional fee contained in the financial statements in the CALK section (Notes to Financial Statements) then use the logarithmic indicator natural in doing data calculations. The dependent variable, namely audit quality using indicators, is given number 1 if "unqualified opinion" and number 0 if "non-unqualified opinion". The research data used is secondary data, meaning that this research data uses annual financial reports of companies that are already on the Indonesian stock exchange or see the company's annual reports on the company's website. The population in this sector is 46 companies and the number of samples used in this study are 12 companies. The research method used in this research is descriptive analysis by interpreting the existing data so that it provides an overview with software tools, namely SPSS version 25 and the existing test stages in logistic regression include assessing the entire model, testing the feasibility of the model, the coefficient of determination, the classification matrix, the model. logistic regression, as well as hypothesis testing consisting of simultaneous significant test and Wald test.

IV. DATA ANALYSIS AND DISCUSSION

Descriptive Test

Based on the results of descriptive statistics, it shows that each variable in each indicator has the same results, namely mean, maximum, and minimum, but for one of the variables has a different mean, maximum, and minimum value from the others. The results of the descriptive statistical stage showed positive results for all variables and for the data at the test stage using data as much as 60 observation data obtained from multiplying the number of samples to the period used. The results of descriptive statistics are as follows:

Tabel 4.1

	N	Minimum	Maximum	Mean	Std. Deviation
ROTASI AUDIT	60	.00	1.00	.2667	.44595
UKURAN KAP	60	.00	1.00	.3500	.48099
FEE AUDIT	60	15.03	22.79	19.6534	2.44140
KUALITAS AUDIT	60	.00	1.00	.9000	.30253
Valid N (listwise)	60				

Deskriptif Statistic

The results of the analysis using descriptive statistics on the audit rotation variable show that there is an average value of 0.2667, meaning that companies in this transportation sub-sector that perform audit rotation are only 26.67% of the total samples obtained with a standard deviation of 0.44595. In addition, the minimum value obtained for the audit rotation variable is 0.00 and the maximum value is 1.00.

The second variable is the size of KAP which is measured by a nominal scale which refers to a KAP affiliated with the big four KAP in the descriptive statistical table which shows the mean (average) value of 0.3500 which means that in this sector companies using KAP services are affiliated with KAP. Big Four is only 35% of the total samples obtained with a standard deviation of 0.48099. The KAP size variable provides information about the maximum value obtained in the descriptive statistical table of 0.00 and the maximum value obtained is 1.00.

The third variable, namely the audit fee, has a maximum value of 22,79136, which means that the client company that provides the greatest service fee with a natural logarithm value of 22,79136 is PT. ASSA (Adi Sarana Armada Tbk) in 2019 and in rupiah value of IDR 7,909,709,415. The minimum value is 15.02872, which means that the client company that provides the smallest reward with a natural logarithmic value of 15.02872 is Cardig Aero Services Tbk (CASS) in 2016 and in a rupiah value of IDR 3,364,274. The average sample size of client companies provides rewards with a natural logarithmic value of 19.65343 and has a standard deviation of 2.441403, which means that the company should pay audit fees to public accountants from a price range of IDR 3,364,274 to IDR 7,909,709,415 so that the company does not incur costs. too big for an audit only.

Overall Fit Model

Assessing the whole model in logistic regression using the Log Likelihood value test (-2LL value), namely by comparing the -2LL values at the beginning (block number = 0), where the model only enters a constant value with a value of -2LL, but the next step is enter the value of the constant and independent variable and get it at the end, namely (block number = 1). The test is done by looking at the difference between the initial and final Log likelihood values -2.

If the initial log likelihood value is greater than the final log likelihood value, the yield will decrease. The results that show a decrease give an indication that the hypothesized models are in accordance with the data. So that in terms of decreasing the Log Likelihood results, the regression model is getting better (Ghozali, 2018: 332). The hypothesis for this overall fit model test is:

- H_0 = The hypothesized model is fit with the data
- H_1 = The hypothesized model does not fit the data

Tabel 4.2

-2Log likelihood awal (block number = 0)	39.010
-2Log likelihood akhir (block number = 1)	31.630

Overall Model Fit

The results obtained in the overall model fit test in table 4.2 show that the initial -2Log likelihood value before being included in the independent variable is 39.010, then the final -2Log likelihood result after entering the three independent variables has decreased to 31,630.

The result that can have a difference of 7,380 is smaller than the results of the chi square table, which is 69,919 results obtained by the CHIINV formula (probability; deg_freedom) where the probability uses 10% and deg_freedom is the number of independent variables used.

The results can be concluded that the value of the difference between the initial -2Loglikelihood (block number = 0) and the final -2Loglikelihood value (block number = 1) is smaller than the chi-square table and has decreased. These results support the hypothesis that if the results obtained are smaller than the chi square table, H0 is accepted, which means that the hypothesized model fits the data, so that the addition of independent variables into the model shows that the regression model is getting better.

Hosmer and Lemeshow’s Goodness of Fit

Hosmer and Lemeshow's Goodness Of Fit was used to assess the feasibility of the regression model. There are two ways to do an assessment in the Hosmer and Lemeshow's Goodness fit test seen (Ghozali and Ratmono 2017):

1. If the value of Hosmer and Lemeshow's Goodness Of Fit > 0.05 then the null hypothesis cannot be rejected, so the Goodness Fit Model becomes good because the model can predict the value of his observation
2. If the value of Hosmer and Lemeshow's Goodness Of Fit < 0.05, then the null hypothesis is rejected, which means that there is a significant difference between the model and its observation value, so that the Goodness Fit of the model is not good because the model cannot predict its observation value.

Tabel 4.3

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	7.756	8	.458

Hosmer and Lemeshow Test

Table 4.3 provides information about the results of the Hosmer and Lemeshow Goodness of Fit Test value which states that the value obtained for HL Statistics with 60 data observations can result in 7.7564 for the chi square value and a probability of 0.458 where this value has exceeded The minimum limit for conducting the test is 0.05 as a condition for whether or not this model is feasible to predict the value of its observations. So the conclusion from the Hosmer and Lemeshow test is that the model can explain the value of the observations or it can be said that the model is acceptable because it fits the observed data. This indicates that there is no significant difference between the model and the data so that the regression model in this study is feasible and able to predict the value of the observations.

Coefficient of Determination (Nagelkerke R Square)

Nagelker's R Square value varies between 1 (one) and 0 (zero). Small values have the ability to explain the independent variable which is very limited to explain the dependent variable. While a large value or close to the value of one almost provides all the information needed to predict the dependent variable with the independent variable approaching one or one. The Nagelkerke's Square value is a modification of the Cox and Snel coefficients as well as testing to assess how much the independent variable is able to provide an explanation and influence on the dependent variable (Ghozali and Ratmono 2017).

Tabel 4.4

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	31.630 ^a	.116	.242

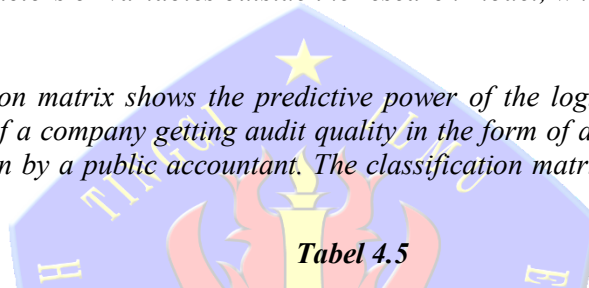
a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Nagelkerke R Square

The results of table 4.5 obtained from the regression analysis show that the value of the efficiency of determination as seen from the Nagelkerke R Square value is 0.242. These results indicate that the ability of the independent variables, namely audit rotation, KAP size, and audit fees in explaining the dependent variable, namely audit quality, is only 24.2%. While the rest is explained or influenced by other factors or variables outside the research model, which is 75.8%.

Classification Matrix

The classification matrix shows the predictive power of the logistic regression model to predict the possibility of a company getting audit quality in the form of an audit opinion, which is unqualified (WTP) given by a public accountant. The classification matrix is presented in tabular form as follows:



Tabel 4.5

Observed		Predicted		
		KUALITAS AUDIT		Percentage Correct
		Tidak Mendapatkan Opini WTP	Mendapatkan Opini WTP	
KUALITAS AUDIT	Tidak Mendapatkan Opini WTP	0	6	.0
	Mendapatkan Opini WTP	0	54	100.0
Overall Percentage				90.0

Sumber: Hasil Olahan Data Dengan SPSS 25 (Tahun 2020)

Classification Table

Based on the results of regression analysis obtained from table 4.5, it shows that the ability of the model to predict the occurrence of audit quality in the form of giving an unqualified opinion or not getting an unqualified opinion is 90%. From the results above, it shows that the sample which has the dependent variable category with a value of 0, namely the auditors who do not provide an unqualified opinion are 6 companies.

While the dependent variable 1, namely the audience gave an unqualified opinion of 54 companies, so that the overall percentage value before the independent variable was entered into the model was $54/60 = 09$ or 90%. Overall, the level of accuracy of the model in predicting the company receiving audit quality in the form of an unqualified opinion or not receiving an unqualified opinion is 90%, which means that the results of this study have a good level of accuracy.

Logistic Regression Test

Logistic regression analysis techniques in processing data do not need to perform normality tests and classical assumption tests because what is used in this study is dichotomous or binary logistic regression which only uses an opportunity that can "occur" or "not happen" in the independent variable (Ghozali and Ratmono 2017)). The regression model resulting from data processing is formed as below:

Tabel 4.6

		B	S.E.	Wald	df	Sig.
Step 1 ^a	ROTASI AUDIT	-2.174	.974	4.981	1	.026
	UKURAN KAP	1.692	1.300	1.695	1	.193
	FEE AUDIT	-.304	.264	1.324	1	.250
	Constant	8.712	5.323	2.678	1	.102

Hasil Data Regresi Logistik

The results of this logistic regression analysis table, then the logistic regression equation can be formulated as follows:

$$Y = 8.712 + -2.174\text{RotasiAudit} + 1.692\text{UkuranKAP} + -0.304\text{FeeAudit} + e$$

Based on the formulation of the equation that has been formulated, an analysis can be taken as follows:

1. The first result is a constant value of 8,712 using the value in the coefficient when using SPSS software. The results are meaningful, namely, if the audit rotation, size of KAP, and audit fees are 0, then the total amount of audit quality accruals will be 8,712. This result means that if the company performs an audit rotation or change of accountants, and chooses a large public accounting firm and does not have a case involving the KAP, and provides an audit fee at a price that is in accordance with the quality provided by the public accountant, the company will be able to obtain audit quality in the form of unqualified opinion will increase or in a positive direction.
2. The second result is the audit rotation variable which gets the test result of -2,174 which uses the value on the coefficient when using SPSS software. This logistic regression result means that the variable value of audit rotation increases by one unit, so the total accruals will decrease by 2,174 assuming all other independent variables are constant. This result certainly means that if the company does not rotate, the audit quality of an auditor will decrease or lead to more negativity because the engagement time exceeds the predetermined time limit, this will have an impact on the independence of an auditor.
3. The third result is the KAP size variable which has a regression coefficient value of 1,692 which is positive, indicating that every one-unit increase in the KAP size assuming another variable is zero (0), the audit quality in the transportation sub-sector company will increase by 1,692 units.

This shows that when the KAP size increases, the audit quality increases. These results provide information that if a KAP is getting bigger and there are no cases involving the KAP, the quality of the audit produced by the auditors from the public accounting firm will lead to a positive one because an auditor performs auditing duties in accordance with existing regulations and stages. - the predefined audit stage.

4. The fourth result is the audit fee variable which has a regression coefficient value of -0.304. This result means that the value of the audit fee variable increases by one unit, so the total accruals will decrease by 0.304, assuming all other independent variables are constant. This result means that if the audit fee is paid low, the audit quality obtained is more negative or the results in the audit report do not provide specifics or details related to irregularities or fraud. Because the audit fee has its own influence on an auditor's personality as a motivation for the auditor to work hard and perform in accordance with applicable stages.

Hypothesis Test

Simultaneous Significant Test (Simultan Test)

Simultaneous test can be obtained through the results of the omnibus test. The omnibus test has a meaning, namely as a test simultaneously or simultaneously to determine the overall effect contained in all independent variables, namely audit rotation, KAP size, and audit fees on the dependent variable, namely audit quality. According to Ghozali (2017), the criteria for this test are as follows:

- a. $F_{count} < F_{table}$ and probability level of significance (sig) $> 10\%$, then H_0 is accepted and H_a is rejected.
- b. $F_{count} > F_{table}$ and probability level of significance (sig) $< 10\%$, then H_0 is rejected and H_a is accepted.

Tabel 4.7

		Chi-square	df	Sig.
Step 1	Step	7.380	3	.061
	Block	7.380	3	.061
	Model	7.380	3	.061

Omnibus Test of Model Coefficient

The results of table 4.5 show the results for the simultaneous test or the effect of all independent variables on the dependent variable. This result is determined using F_{count} , which is 7,380 and also the F_{table} value is determined using Ms. Excel with the formula (FINV) and uses two degrees of freedom. The first Degree of Freedom of 3 is obtained from the formula $(k - 1)$, and the second Degree of Freedom of 8 is obtained from the formula $(12 - 4)$, besides that in the simultaneous test using alpha $\alpha = 10\%$ then alpha is 0, 10

$$F_{tabel} = FINV(\text{probability}; \text{deg_freedom1}; \text{deg_freedom2})$$

$$F_{tabel} = FINV(0,10;3;8)$$

$$F_{tabel} = 2,923796 \text{ atau } 2,924$$

The results of the F_{table} are compared with the F_{count} in the SPSS software column, namely the F_{count} of 7,380 and the Probability in the SPSS software column, which is 0.061. These results indicate that $F_{count} > F_{table}$ is $7,380 > 2,924$ and the probability value obtained by the SPSS software is 0.061 smaller than 0.10, namely alpha which is determined for the simultaneous test. These results have been obtained and it can be concluded that simultaneously both the audit rotation variable, the KAP size, and the audit fee together have an effect on the audit quality variable, this result refers to the hypothesis that if $F_{count} > F_{table}$ and Probability are significant levels $< 10\%$ then H_0 is rejected and H_a is accepted.

Test of Significance of Partial Influence (Wald Test)

The partial statistical test or Wald test is basically showing how far the independent variables are influenced one by one, namely audit rotation on audit quality, KAP size on audit quality, and audit fees on audit quality. The results of the t test or Wald test can be seen below using the help of software, namely SPSS 25:

Tabel 4.8

		B	S.E.	Wald	df	Sig.
Step 1 ^a	ROTASI AUDIT	-2.174	.974	4.981	1	.026
	UKURAN KAP	1.692	1.300	1.695	1	.193
	FEE AUDIT	-.304	.264	1.324	1	.250
	Constant	8.712	5.323	2.678	1	.102

Hasil Uji Wald

The results from table 4.8 show the results of the partial test carried out using the SPSS 25 software and the results obtained in the form of significant t and prob can be compared with the significant t and prob used in this study, namely 10% or 0.10. With the number of observations ($n = 60$) and the variables used are independent and dependent ($k = 4$), the degree of freedom = $n - k = 60 - 4 = 56$ where the significant level is $\alpha = 0.010$. Then the table can be calculated with the Ms Excel formula with the insert function formula as follows:

$$t_{\text{tabel}} = \text{TINV}(\text{Probability}; \text{deg_freedom})$$

$$t_{\text{tabel}} = \text{TINV}(0,10;56)$$

$$t_{\text{tabel}} = 1,672522 \text{ atau } 1,673$$

The results of the t test using probability and also assessing one by one the effect obtained between one independent variable and the dependent variable. The results shown are as follows:

1. The first result is for the independent variable audit rotation, the results obtained in the probability are 0.026, this result is smaller than the predetermined probability of 0.10 and the result of t count of 4.981 is greater than the t table of 1.673. This means that the results for the audit rotation variable partially indicate that audit rotation has a significant effect on audit quality or it means that the Wald test hypothesis, namely H_{a1} accepted, H_{01} is rejected.
2. The second result is that for the independent variable the size of the public accounting firm (KAP), the results obtained in the probability are 0.193, this result is certainly greater than the predetermined probability value which is 0.10 and the tcount value obtained is 1.695 This is greater than t table which is equal to 1.673. This result means that the independent variable size of KAP partially does not have a significant effect on audit quality or it means that the hypothesis regarding the Wald test for this second variable is that H_{02} is accepted and H_{a2} is rejected.
3. The third result is for the independent variable the audit fee, the results obtained in the probability are 0.250. This result is certainly greater than the probability value which is equal to 0.10 and the tcount value obtained is 1.324 which is smaller than the t-table, which is 1.673. This result means that the audit fee variable partially does not have a significant effect on the dependent variable, namely audit quality, or it means that the hypothesis regarding the Wald test for this third variable is that H_{03} is accepted and H_{a3} is rejected.

Discussion

The Effect of Audit Rotation on Audit Quality

The first independent variable is audit rotation, the results obtained for audit rotation starting from descriptive statistics, namely the mean, maximum, minimum and standard deviation values are 0.2667, which means that the average company in the transportation sub-sector is performing audit rotation or changing accountants. The public is only 26.67% of the total sample obtained with a standard deviation of 0.44595, besides the minimum and maximum values obtained for this variable are 0.00 for the minimum and 1.00 for the maximum, with the number of company data used are 12 companies. and 5 years for the financial reporting period. In addition to the descriptive statistical results that will be discussed, the t test or what is known as the partial test is a test of the effect of one by one the independent variables on the existing dependent variable. The results of the t test in this study refer to or use the probability value and also the comparison between t count and t table. The results obtained for the independent variable, namely the audit rotation for the t test or partial amounting to 0.0256. This result is smaller than the predetermined probability of 0.10 or 10% and the result of tcount of 4.981 is greater than t table, which is 1.673. The results of the t test that have been carried out with the help of the SPSS 25 software show that there is a significant paraisal effect between audit rotation and audit quality.

The results in this study support the results of research conducted by Ria Rizky and Nursiam (2017) which state that the independent variable, namely audit rotation, has a significant effect on audit quality. These results show positive things and also support the theory used in this study about audit rotation. Large companies will certainly rotate audits or change the tenure of public accountants and public accounting firms in accordance with regulations that have been issued or can also rotate voluntarily to maintain the quality of audits produced by auditors and also to prevent the formation of long-term relationships between clients and clients. auditors who can reduce independence and the quality of the resulting audit and also avoid taking advantage of each other because of a long engagement. The audit rotation carried out must also prioritize communication between the public accountant and the old public accounting firm and the new public accountant and public accounting firm to obtain detailed information about the client company. The results of the research show that there is an influence on audit quality, where the communication between the old KAP and the new KAP is to avoid wrong information and to give confidence to the new KAP to accept cooperation from clients as well as communication between the old KAP and the new KAP as well to maintain or improve the quality of the audit. will be generated and given to the company.

The Effect of Audit Firm Size on Audit Quality

The second independent variable is the KAP size, the results obtained for the KAP Size starting from the descriptive statistics, namely the mean, maximum, minimum and standard deviation values are 0.3500, which means that on average in this sector companies use the services of affiliated public accounting firms. with the big four, only 35% of the total sample has been obtained with a standard deviation of 0.48099.

The KAP size variable provides information about the maximum value obtained in the descriptive statistical table of 0.00 (0) and the maximum value obtained is 1.00 (1). obtained from the output using SPSS software and the amount of company data used is 12 and 5 years for the financial reporting period (60 data). In addition to the descriptive statistical results that will be discussed, the t test or what is known as the partial test is a test of the effect of one by one the independent variables on the existing dependent variable. The results of the t test in this study refer to or use the probability value and also the comparison between t and t table.

The results obtained for the independent variable, namely KAP size for the t test or partial of 0.1930. This result is greater than the predetermined probability of 0.10 or 10% and the tcount value obtained is 1.695 which is greater than the t table, which is 1.673.

This result means that the independent variable size of KAP partially does not have a significant effect on audit quality or it means that the hypothesis regarding the Wald test for this second variable is that H02 is accepted and Ha2 is rejected.

The results of the t-test that has been carried out with the help of the SPSS 25 software show that there is no significant effect parallelly between the size of KAP on the quality of the audit. The results of the study for the independent variable, namely the KAP size do not support the research conducted by Nida Rinanda and Annisa Nurbaiti (2018) which in the study showed that the KAP size variable had a positive effect on audit quality.

The results of the research do not support the research conducted by Nida Rinanda and Annisa Nurbaiti (2018) regarding the Size of KAP on Audit Quality, but the results of research conducted by the results of this study mean that the size of public accounting firms as measured by KAP affiliated with the Big Four tends to has no influence on the quality of the audit produced by an auditor or public accountant. In the business activities of large companies, it does use a large KAP or one affiliated with the big four, it is normal because the internal parties of each company have a response that if audited by big four KAP, the results obtained are very much as expected, even though in in fact there are many audit-related cases involving KAP affiliated with the big four.

Small public accounting firms or those that are not affiliated with the big four do not have audit quality but because in the organizational structure there are only a few workers and have inadequate facilities for auditors to improve their skills and knowledge, and KAP does not only serve audits, KAP also serving tax, consultant and bookkeeping services.

The Effect of Audit Fee on Audit Quality

The third independent variable is Fee Audit, the results obtained for audit rotation starting from descriptive statistics, namely the maximum, minimum and standard deviation values are 22,79136 which means that the client company that provides the greatest service fee with a natural logarithmic value of 22,79136 is PT. ASSA (Adi Sarana Armada Tbk) in 2019 and in rupiah value of IDR 7,909,709,415. The minimum value is 15.02872, which means that the client company that provides the smallest reward with a natural logarithmic value of 15.02872 is Cardig Aero Services Tbk (CASS) in 2016 and in a rupiah value of IDR 3,364,274. The average value of the sample of client companies provides rewards with the natural logarithm value of 19.65343 and has a standard deviation of 2.441403.

The statistical results obtained mean that the company should pay audit fees to a public accountant from a price range of Rp. 3,364,274 to Rp. 7,909,709,415 so that the company does not spend too much for the audit alone, with the total company data used is 12 5 years for the financial reporting period (60 data). In addition to the descriptive statistical results that will be discussed, the t test or what is known as the partial test or Wald test is a test of the effect of one by one the independent variable on the existing dependent variable. The results of the t test in this study refer to or use probability values and also make comparisons against t count with t table.

The results obtained for the independent variable, namely the Audit Fee for the t test or a partial amount of 0.250. This result is certainly greater than the probability value which is equal to 0.10 and the tcount value obtained is 1.324 which is smaller than the t-table, which is 1.673. This result means that the audit fee variable partially does not have a significant effect on the dependent variable, namely audit quality, or it means that the hypothesis regarding the Wald test for this third variable is that H03 is accepted and Ha3 is rejected. The results of the t test that has been carried out with the help of SPSS 25 software show that there is no significant effect parallelly between the Audit Fee on the Audit Quality.

The results of research for the independent variable, namely audit fees do not support the results of research conducted by Ninik Andrian and Nursiam (2017), which reveal that the audit fee variable has a positive effect on audit quality, but research conducted by Nida Rinanda and Annisa Nurbaiti (2018) supports the results.

Research where the audit fee variable has no effect because the higher the cost paid to the auditor, but in the audit process it is not carried out according to the stages, the audit quality will not be produced. The results of this study are negative, which means that the audit fee cannot predict whether an audit quality is considered good or not. Audit quality can be seen in terms of a professional and independent attitude, not from the amount of audit fees given by the company. Audit quality is obtained because an auditor can maintain independence and skepticism to prevent the auditor from committing fraud even though the company pays high fees for audit services to cover the existing irregularities so that in the end the financial statements have an unqualified opinion. The problem of the amount of the company to pay KAP has been determined by IAPI by making a guideline to determine the amount of costs incurred by the company and dividing the payment according to the position in the audit team, besides that there must also be an agreement from both parties regardless of the work results. auditors who will be submitted at the end of the term of office in terms of auditing.

V. CONCLUSION AND SUGGESTION

Conclusion

The research conducted has the aim of knowing the effect simultaneously and partially as well as empirical evidence of the effect of audit rotation, KAP size, and audit fees on audit quality. The research was conducted using secondary data in the form of company annual financial reports with a total sample size of 12 companies, this number is in accordance with the criteria made by the researcher and also uses a period of 5 years starting from 2015 to 2019 with a total data of 60. data and using the software spss versi 25. The conclusions obtained are as follows:

1. *Audit rotation has a significant influence on the quality of audit simultaneously and partially in the transportation sub-sector company. The results of the research conducted show that audit rotation participates in maintaining and improving audit quality for an auditor or a public accounting firm who is currently carrying out an audit assignment in companies that have collaborated and avoiding very long or exceeding the predetermined time limit. By the prevailing regulations as well as having a positive impact on companies in this sector by increasing the amount of investment in companies.*
2. *The size of KAP does not have a significant effect on Audit Quality partially in the transportation sub-sector company. The results of the research conducted show that a large public accounting firm or one that belongs to the big four group. The audit quality given by the auditor to the client must comply with the rules and steps in the auditing process that have been set by IAPI (Indonesian Public Accountants Association). Audit quality can be obtained from the experience and skills that come from the public accountant, but on the other hand it can also be obtained through the means provided by each KAP. The size of the KAP does not always determine the quality of the audit owned by the auditor, because there are so many cases that occur in the audit environment concerning the big four KAP.*
3. *The results of the research conducted indicate that the costs for audit fees incurred by the company to pay a public accountant to carry out the auditing of financial statements cannot predict whether the audit quality provided by the auditor is good or not, because audit quality can be seen from the professional and independent side. by a public accountant to prevent the auditor from problems that will affect the work of the auditor as well as the good name of the KAP where the auditor is under.*

Suggestion

The results of the research described above, researchers in the research conducted will provide suggestions regarding the research variables, namely audit rotation, KAP size, and audit fees to the parties mentioned in the introductory chapter as well as to further researchers:

- 1. Suggestions for the company, namely that the company must perform audit rotation in accordance with existing regulations or voluntarily, this is required to avoid long attachments and maintain audit quality of a public accountant. Choosing a KAP must first look at the track record of the new KAP candidate to avoid things that can harm the company at a later time, as well as pay attention to the guidelines provided by IAPI to determine the amount of fees to be paid by the company so that the audit fee does not spend large company funds.*
- 2. Suggestions for further researchers are to use additional variables that are factors of audit quality and use primary samples or questionnaires. Researchers used secondary data due to obstacles when researching, namely the Covid-19 disaster which made the public accounting firm close and did not want to accept questionnaire requests and at that time was also carrying out the company's financial statement audit task.*
- 3. Suggestions for auditors, namely, maintaining audit quality and independence that are owned by auditors and increasing skills and knowledge in a period of increasingly rapid and dynamic information development will have a positive impact on auditors and for KAP where the auditor takes shelter or performs audit tasks.*

Research Limitations

Researchers in conducting research have limitations in this study so that they can be taken into consideration for further researchers, namely:

- 1. Researchers have difficulty making indicators regarding the size of KAP because not all large KAPs have audit quality and there are several large KAPs involved with cases in the audit field.*
- 2. Researchers have difficulty determining the amount of audit fees paid by the company to the auditors during the assignment because using the professional fee and professional fee indicators are contained in two accounts, namely the operating expense and accrual expenses, so it is difficult to determine the exact number or value for these variables.*

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