

**THE INFLUENCE OF SIZE OF PUBLIC ACCOUNTANT OFFICES, AUDIT
TENURE, ROTATION OF PUBLIC ACCOUNTANT OFFICES ON AUDIT
QUALITY**

(Empirical Studies on Banking Companies listed on the IDX 2015 - 2019)

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ABSTRACT

This study aims to analyze whether there is an effect of KAP Size, Audit Tenure, KAP Rotation on Audit Quality, in banking companies listed on the Indonesia Stock Exchange (BEI) in 2015-2019.

This research uses descriptive research with a quantitative approach, which is measured using a method based on multiple linear regression with SPSS 17.0. The population of this study were banking companies listed on the Indonesia Stock Exchange (IDX) from 2015 to 2019. The sample was determined based on the purposive sampling method, with a total sample of 23 banking companies. And data collection analysis with the previous year (t-1) so that the total observations in this study were 115 observations and analysis data required as many as 138 data analysis. The data used in this study are secondary data. The data collection technique uses the documentation method through the official website www.idx.co.id and www.idn.financial.com. hypothesis testing using the t test.

The results of the study prove that (1) KAP size has an effect on Audit Quality in banking companies listed on the IDX for the 2015-2019 period, (2) Audit tenure has no effect on Audit Quality in banking companies listed on the IDX 2015-2019 period and (3) KAP rotation has no effect on Audit Quality in banking companies listed on the IDX for the 2015-2019 period.

Keywords: *size of the public accounting firm, audit tenure, rotation public accounting firm and audit qualit*

PRELIMINARY

The public accounting profession has grown rapidly in all parts of the world including Indonesia. The need for business entities for accounting services is the main trigger for the development of the accounting profession in the world. The increasing need for professional services, especially in the field of accounting, requires every accountant to improve his performance to improve reliable quality.

Audit quality is a characteristic or description of the practice and results of the audit based on auditing standards and quality control standards which serve as a measure of the implementation of the duties and responsibilities of an auditor's profession. Another factor that can affect audit quality is the size of the Public Accounting Firm (KAP). The Public Accounting Firm itself is an office that provides auditing services for financial statements or as an office for consulting services. The audit quality of the public accountants can be seen from the size of the KAP that conducts the audit. KAP itself is divided into 3 levels, namely first tier, second tier and third tier seen from the resources owned by the KAP. According to Andirnai and Nursiam (2017), one of the external factors that affect audit quality is audit tenure. Where the length of the relationship between the auditor and his client will affect the independence of the auditor because of decreased objectivity. Government regulations have also implemented that mandatory rotation for auditors and public accounting firms is expected to increase auditor independence both in appearance and in fact. KAP rotation is a regulation to change the Public Accounting Firm that must be carried out by an organization or business. The length of the relationship between the client and the KAP can interfere with the independence and accuracy of auditors in carrying out auditing duties (Agustini and siregar, 2020).

Previous research conducted by Sa'adah & Kartika (2018), Fauzi et. al., (2017) and Biri (2019) state that KAP size has a positive and significant effect on audit quality. Even so, there are several studies that conclude that KAP size has no effect on audit quality, namely research conducted by Putri and Juliarsa (2014) and Rifai (2019). When an auditor with a public accounting firm with the Big Four orientation, the auditor tends to have a level of independence, competence, and professionalism that is more secure in providing opinions or conclusions in accordance with the actual conditions of the client without any influence from the environment.

H1: The size of KAP partially affects audit quality.

In Rohmah's research (2020) states that the audit tenure variable has a significant effect on Audit Quality. The results of this study can explain that the longer an auditor has an engagement with the client, the knowledge the auditor has regarding the risks that arise in the company and the solutions provided will have an impact on increased quality of the resulting audit. Prasetia and Rozali (2016) the results of hypothesis testing show that auditor tenure has a negative effect on audit quality. This means that the increasing tenure of auditors to carry out audits of their clients will reduce the quality of their audits.

H2: Audit tenure partially affects audit quality.

According to research by Irma, et., Al. (2019), Indriani, et., Al. (2020) and Lamunuhia (2020) KAP rotation has a positive effect on audit quality. This shows that the more the company rotates the KAP, the better the audit quality. The quality of financial reports has significantly increased for companies that are rotating KAP due to mandatory regulations.

H3: KAP rotation partially affects audit quality.

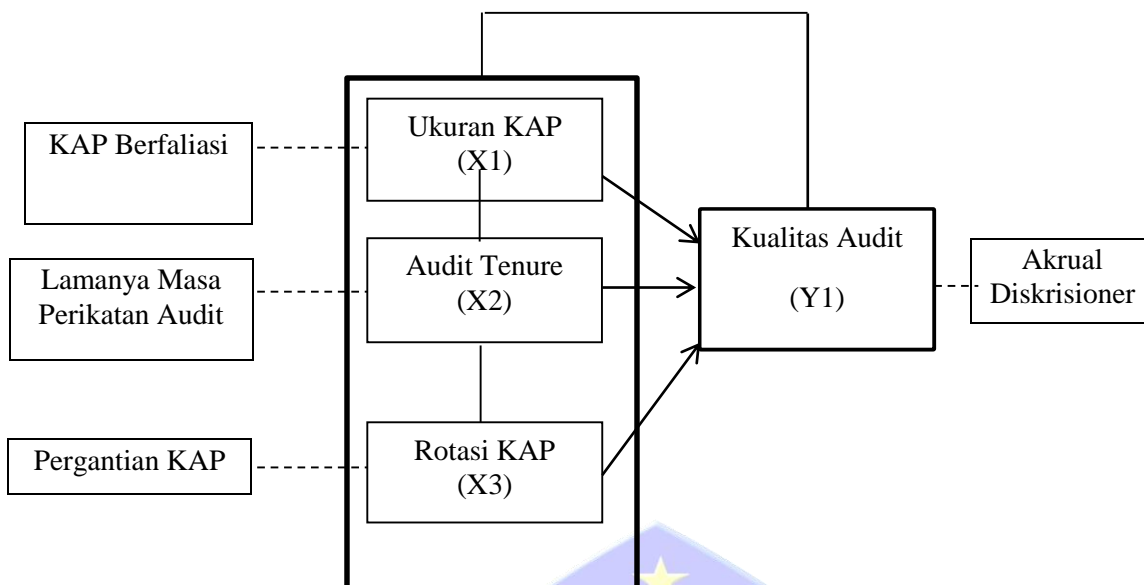


Figure 1. Research Conceptual Framework

METHOD

This type of research method used in this research is a quantitative research method with a descriptive approach. Is a method that aims to determine the nature and deeper relationship between two variables by observing certain aspects more specifically. In this study, descriptive analysis was used to determine how the size of KAP, audit tenure, and KAP rotation in banking companies listed on the Indonesia Stock Exchange for the period 2015 - 2019. Research with a population of 44 companies. The sampling method used by the author is a non-probability sampling method with a purposive sampling technique of 23 companies. With the object of research using secondary data with a level of observation for 5 years. So the researchers got a total of 138 data analyzed. Researchers analyzed using the type of multiple linear regression analysis model. The process of the analysis stages includes descriptive analysis, classic assumption test, adjusted determination coefficient test and hypothesis testing. Researchers used the help of data analysis tools with the help of the Statistical Package for the Social Sciences (SPSS) software Statistics 17.0. This is done so that the data obtained is for the purpose of research and relatively comparable to the results of previous studies and data that is relevant to the research and saves the author's time to conduct a study with the sampling criteria, namely by selecting documents with the criteria determined by the researcher.

This study uses a research model consisting of 3 independent variables, namely hood size, audit tenure and KAP rotation and 1 dependent variable, namely audit quality proxied by discretionary accruals. The multiple linear regression model is illustrated by the following equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 \dots + b_nX_n$$

Independent Variable

Size of the Public Accounting Firm

Public Accounting Firm (KAP) is a form of public accountant organization that has obtained a license in accordance with laws and regulations that seek to provide professional services in public accounting practices, in this study the indicator uses the size of the Public Accounting Firm which is divided into two groups, namely the Public Accounting Firm affiliated with Big four and the Public Accounting Firm that are not affiliated with the Big four (Rifai, 2019). The research variable used the dummy variable $D = 1$, using the big four accounting firm and $D = 0$, otherwise using the big four accounting firm.

In Indonesia, there are 4 the Public Accounting Firm affiliated with Big4, namely:

1. KAP Tanudiredja, wibisana & Partners (PwC - PricewaterhouseCoopers)
2. KAP Osman Bing Satrio (Deloitte Touche Tohmatsu)
3. KAP Purwantono, Suherman & Surja (Ernst & Young)
4. KAP Siddharta and Widjaja (KPMG)

Tenure Audit

Audit tenure is measured by calculating the number of years the auditor has engaged with clients as regulated in government regulations, namely PP 20/2015 in article 11 where KAP can provide services to clients for a maximum of 5 (five) consecutive years in accordance with the agreement between auditors. with the company. According to Werastuti (2013) in Rifai (2019), namely by using an interval scale according to the length of the auditor's relationship from KAP with the company. Audit tenure is measured by counting the number of engagement years in which the auditors of the same firm performed audit engagements with their clients. The first year of engagement starts with the number 1 and is added by one for subsequent years.

Rotation of the Public Accounting Firm

Audit rotation is the change of the Public Accounting Firm by the company. In accordance with the Minister of Finance Regulation No. 17 / PMK.01 / 2008 dated 5 February 2008 concerning public accounting services made to improve the Decree of the Minister of Finance No. 423 / KMK.06 / 2002 and No. 359 / KMK.06 / 2003. The latest regulation states that the Public Accounting Firm is for a maximum of six consecutive financial years and by a public accountant for a maximum of three consecutive financial years. Indicators in Wicaksono's research (2019). changes in the Public Accounting Firm with clients use dummy variables $D = 1$, if there is KAP rotation at the company and $D = 0$, if there is no the Public Accounting Firm rotation.

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Dependent variable

Audit quality

Audit quality is the result of a quality auditor's work. Where an auditor is able to disclose and report errors contained in the financial statements. According to Junaidi and Nurdiono (2017: 10) audit quality is actually difficult to observe outside the company, so previous research uses various observable measures as a proxy for actual audit quality. The proxies used include discretionary accruals, debt procurement costs, restatement of financial statements, auditor litigation, the tendency of giving going concern opinion, and fraud

The researcher took one of the proxies in measuring audit quality, which was measured using absolute discretionary accruals as used by Siregar et al. (2011). Discretionary accruals are accruals whose magnitude is influenced by discretion (flexibility) management (Scott, 2009) in (Siregar et al. 2011). Discretionary accruals were measured using the Modified Jones Model. As follows :

$$\frac{TACC_{it}}{TA_{i,t-1}} = \alpha_1 \frac{1}{TA_{i,t-1}} + \alpha_2 \frac{(\Delta REV_{it} - \Delta REC_{it})}{TA_{i,t-1}} + \alpha_3 \frac{PPE_{i,t}}{TA_{i,t-1}} + \alpha_4 \frac{\Delta CFO_{i,t}}{TA_{i,t-1}} + \varepsilon_{i,t}$$

Information :

- [[TACC]] _it = Total Accrual of company i in period t
- [[TA]] _ (i, t-1) = Total assets for sample company i at the end of year t-1
- [[ΔREV]] _it = Change in company profit in year t
- [[ΔREC]] _it = Change in the company's net receivable in year t
- [[PPE]] _ (i, t) = the company's gross property plant and equipment year t
- [[ΔCFO]] _ (i, t) = Change in operating cash flow between years t from years
- ε_ (i, t) = Residual error

Total accruals (TACC) are calculated using the cash flow approach, namely the difference between net income before extraordinary items and discontinued operations (EARN) and net cash flow from operating activities (CFO). Non-discretionary accruals are measured based on the above formula, while discretionary accruals are the difference between total accruals and non-discretionary accruals (ε_ (i, t)). The modified calculation for non-discretionary accruals according to Jones formulates the following:

$$NDACC_{i,t} = \beta_0 \left[\frac{1}{TA_{i,t-1}} \right] + \beta_1 \left[\frac{\Delta Sales_{i,t} - \Delta TR_{i,t}}{TA_{i,t-1}} \right] + \beta_2 \left[\frac{PPE_{i,t}}{TA_{i,t-1}} \right] + \varepsilon_{i,t}$$

Information:

- [[NDACC]] _ (i, t) = non discretionary accrual of company i in year t
- [[TA]] _ (i, t-1) = Total assets for sample company i at the end of year t-1
- Δ [[Sales]] _ (i, t) = revenue of company i in year t minus trade payables t-1

$\Delta [TR]_{i,t}$ = trade receivables of company i in year t minus trade receivables in year t-1
 $[PPE]_{i,t}$ = fixed assets of company i in year t
 $\varepsilon_{i,t}$ = error term for company i in year t

From the equation above, discretionary accruals can be calculated by the formula:

$$DACC_{i,t} = \frac{TACC_{i,t}}{TA_{i,t}} - NDACC_{i,t}$$

Variabel tersebut menggunakan variabel dummy dimana diberikan angka “1” apabila terdapat hasil total akrual diskresioner tersebut positif dan angka “0” sebaliknya.

RESULTS AND DISCUSSION

Statistical analysis of the variables tested in this study, in table 1 shows that the sample used in the study amounted to 23 with observations for 5 years with 115 analytical data in the form of financial reports and added with the analytical data needed to calculate audit quality. with t-1 a total of 138 data analyzed. The audit quality variable with the absolute discretionary accrual proxy has an average value of 0.7286 with a standard deviation of 0.14664, the KAP size variable has an average value of 0.60 with a standard deviation of 0.4390, the audit tenure variable with the proxy of the length of the relationship with the client has The average value is 1.417, with a standard deviation of 0.2480, the KAP rotation variable with the proxy of KAP change has an average value of 0.191, with a standard deviation of 0.1535. All mean scores on the independent variables have a value with positive coefficients.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	115	.40	1.00	.7826	.14664
Public Accountant Firm Size	115	.0	1.0	.600	.4390
Tenure Audit	115	1.0	1.8	1.417	.2480
Rotation of Public Accounting Firm	115	.0	.6	.191	.1535
Valid N (Listwise)	115				

a. Source: SPSS Statistics Software V17.0 (2020).

b. Data: IDX financial reports 2015-2019.

The results of the determination coefficient test in this study are presented in table 2 that the adjusted correlation coefficient of determination or adjusted R^2 is 0.091. These results can be interpreted that 9.1% of the variation in the dependent variable (audit quality) can be explained by all independent

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variables (KAP size, audit tenure, KAP rotation). While 90.9% is explained by other variables outside of the model presented. it means that the value of the coefficient of determination (adjusted R^2) is very low.

Table 2. Adjusted Determination Coefficient Test (Adjusted R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.464 ^a	.215	.091	.13979	1.672

a. Source: SPSS Statistics Software V17.0 (2020).

b. Data: IDX financial reports 2015-2019.

The F test is used to test the feasibility of the model of each variable used in the study. In addition, the F test is used to determine how much the independent variable on the dependent variable influences simultaneously (together). The F test using the Analysis of Variance (ANOVA) aims to test the positive effect on the dependent variable. The hypothesis in the F test is:

- a) $H_0: \mu_1 = \mu_2 = 0$ (KAP size, audit tenure and KAP rotation together have no effect on audit quality).
- b) $H_1: \mu_1 \neq \mu_2 \neq 0$ (size of KAP, audit tenure and KAP rotation together have an influence on audit quality).

Based on the ANOVA table in table 3, it is known that the significance level of F is 0.194 or greater than 0.05 ($0.194 > 0.05$). The results of this study indicate that KAP size, audit tenure, and KAP rotation do not have a simultaneous significant effect on audit quality.

Table 3. F Test Output Results

Output F test ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.102	3	.034	1.736	.194 ^a
	Residual	.371	19	.020		
	Total	.473	22			

a. Source: SPSS Statistics Software V17.0 (2020).

b. Data: IDX financial reports 2015-2019.

T test aims to test whether each independent variable partially (individually) has a positive effect on the dependent variable. If the significance value of Tcount < 0.05 , then H_0 is accepted and vice versa, if Tcount > 0.05 , then H_0 is rejected.

Table 4 shows that the KAP size has a probability value of 0.049 and a T_count value of 2.107. based on the comparison of the significance level of the hypothesis test results which have < 0.05 and beta is positive so that H_0 is accepted, which means that the size of KAP has a positive effect on audit quality.

The audit tenure variable has a probability value of 0.372 and a T_count of 0.914. based on the comparison of the significance level of the hypothesis test results which have > 0.05 and beta is positive so that H_0 is rejected, which means audit tenure has no effect on audit quality.

The KAP rotation variable has a value of a probability value of 0.121 and a T_hitung value of 1.622. based on the comparison of the significance level of the hypothesis test results which have $>$

0.05 and beta is positive so that H0 is rejected, which means that the KAP rotation has no effect on audit quality.

Table 4. Output Hypothesis Test & Significance test t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.440	.200		2.195	.041		
Public Accountant Firm Size	.183	.087	.547	2.107	.049	.613	1.632
Tenure Audit	.110	.120	.186	.914	.372	.995	1.005
Rotation of Public Accounting Firm	.403	.248	.421	1.622	.121	.612	1.634

a. Source: SPSS Statistics Software V17.0 (2020).

b. Data: IDX financial reports 2015-2019.

From the test results above based on table 4, the multiple regression equation can be formulated as follows:

$$\text{Audit quality} = 0.440 + 0.183 \text{ KAP size} + 0.110 \text{ audit tenure} + 0.403 \text{ KAP rotation}$$

The first hypothesis in this study is the size of KAP on audit quality. The results of the analysis show that the regression coefficient for the KAP size variable is 2.107 with a probability value (significance level) of 0.049, smaller than 0.05 ($0.049 < 0.05$), indicating that the KAP size has a positive effect on audit quality in banking companies listed on the Indonesia Stock Exchange 2015 period. -2019. Based on these results it can be stated that the first hypothesis is rejected.

The second hypothesis in this study is that audit tenure affects audit quality. The results of the analysis show that the regression coefficient for the audit tenure variable is 0.914 with a probability value (significance level) of 0.372 greater than 0.05 ($0.372 > 0.05$) indicating that audit tenure has no effect on audit quality in banking companies listed on the Indonesia Stock Exchange 2015 period. -2019. Based on these results it can be stated that the second hypothesis cannot be accepted (rejected).

The third hypothesis in this study is that KAP rotation has an effect on audit quality. The results of the analysis show that the regression coefficient for the audit quality variable is 1,622 with a probability value (significance level) of 0.121 greater than 0.05 ($0.121 > 0.05$), indicating that hood rotation has no effect on audit quality in banking companies listed on the Indonesia Stock Exchange in 2015. -2019. Based on these results it can be stated that the third hypothesis cannot be accepted (rejected).

Conclusions and suggestions

Based on the results of the analysis and what has been done in this study to obtain results from the influence of Independence, Audit Tenure, and KAP Rotation on Audit Quality in Banking Companies Listed on the Indonesia Stock Exchange (BEI) 2015-2019, the following conclusions can be drawn:

1. Partially, the size of KAP has an effect on audit quality. it means that auditors who are affiliated with Big Four KAP will produce very good audit quality. This shows that the Big Four KAP tends to have a higher level than the non Big Four KAP auditors. This is due to the possibility that companies that have trusted the reputation of Big Four KAPs have better abilities in conducting audits, so that they are able to produce higher audit quality than Non Big Four KAP
2. Partially audit tenure has no effect on audit quality. This shows that the length of the audit engagement cannot be used as an indicator in audit research. The auditor's closeness that

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arises because of the long enough relationship with the client will affect the quality of the audit. The longer the tenure, the lower the audit quality.

3. Partially, the rotation of the Public Accounting Firm (KAP) has no effect on audit quality. These results indicate that the more frequently companies rotate KAP, the less the audit quality is. This can be due to frequent changes in auditors in a company, there will also be fewer auditors in adapting to new scopes and an auditor's understanding of his clients.
4. Simultaneously or jointly with independence, audit tenure, KAP rotation has no effect on audit quality in banking companies listed on the Indonesia Stock Exchange (BEI) 2015-2019. This shows that the audit quality with discretionary accrual proxies together cannot be affected by the size of a KAP, how long the auditor's relationship with his client is and the change in the Public Accounting Firm.

Suggestion

In the future, this research is expected to be able to present more precise research results with some input regarding several things including:

1. For further research it is recommended to add other independent variables that can affect the quality of the audit. Further research can take all sectors of companies listed on the Indonesia Stock Exchange to obtain more specific data or observation information. Furthermore, it is advisable to examine the years prior to the observation to obtain more data or information. And it can conduct research over a longer period of time which allows the results and quality of the researchers' observations to be more detailed and clear.
2. For companies, the level of auditor independence must be considered because it greatly influences the quality of the audit in the company in order to produce audit quality to allow unbiased financial report results. Companies should use the Public Accounting Firm that has the Big Four as opposed to the Public Accounting Firm that does not have the Big Four. The impartiality held by auditors is more guarantee than that of a public accounting firm that does not have the Big Four foundation.
3. For auditors, the level of independence is further enhanced because the attitude of independence is one of the attitudes an auditor must have. Auditors must instill a mental attitude of honesty from within in considering facts. It is better if auditors must be able to avoid things that can reduce the level of auditor independence, one of which is the size of the public accounting firm.

Limitations of Research and Further Research Development

Based on the results of the analysis and what has been done in this study, the limitations of this study are as follows:

1. The very low Adjusted R^2 value of 9.1% means that this study only uses three independent variables, namely independence, audit tenure, and KAP rotation. Other variables that may affect audit quality were not tested in this study.
2. The sample in this study was taken from companies that own shares on the Indonesian Stock Exchange only.
3. This study only uses a sample of banking companies that have been listed on the Indonesia Stock Exchange for the period 2015-2019. So that it does not represent all companies listed on the Indonesia Stock Exchange.
4. The research only uses data collection for a period of 5 years so that the lack of a long period of time allows the results to tend to be more concrete in the research.
5. The Covid 19 Virus case makes it difficult for researchers to get wider access. Researchers experience problems in obtaining book literature with good quality and updated book years.



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