

The Existence of an Audit Committee as a Moderation Among Factors Affecting Audit Quality

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ABSTRACT

Fraud often occurs in manufacturing companies and always experiences changes every year, one of which is financial statement fraud. The existence of financial statement fraud, especially that which occurred in these manufacturing companies, has made public confidence in the reliability of a financial report produced by a Public Accounting Firm (KAP) decreased. This study aims to determine the effect of audit fees. Audit tenure and audit rotation on audit quality as well as to find out how the audit committee is related as a moderating variable to the relationship between the independent variables and the dependent variable. The research method used is descriptive verification using secondary data in the form of financial reports and annual reports of manufacturing companies from the Indonesian Stock Exchange website so that the population is manufacturing companies listed on the Indonesian Stock Exchange with a total sample of 38 companies that have met the sampling criteria. by using purposive sampling method. Methods of data analysis and hypothesis testing the authors use the logistic regression method and Moderated Regression Analysis (MRA) with the support of the SPSS Version 26 program. The results show that there is an effect of audit fees on audit quality, audit tenure and audit rotation have no effect on audit quality. the simultaneous effect of audit fees,

Keywords : financial statement fraud, audit quality

INTRODUCTION

Every company going public is obliged to compile and report its company's finances at certain periods, the financial statements show the actual condition of the company's financial condition and the results of management's accountability for the implementation of the company's business activities entrusted by the shareholders. Financial reports are a useful source of information, one of which is for shareholders, so it is necessary to audit financial reports so that the financial reports presented can be accounted for, especially for companies going public.

A conflict of interest occurs when shareholders and management have an interest in maximizing personal wealth. Conflicts that arise will result in differences in interests and the difficulty of uniting the desires of

company owners and management, so that the actions of agents are not always in accordance with the wishes of the principal which encourages the principal to supervise the agent. These agency problems are often triggered by the presence of information asymmetry or an imbalance in the information conveyed by management to owners or shareholders. To reduce this asymmetry, the role of a third party is an independent party that can moderate between shareholders and management, namely the external auditor. Profession of a Auditors are expected by shareholders to be trusted in auditing the company's financial statements and to be able to provide an accountability report on the results of the audit with the opinions they express.

Misstatement in a company's financial statements, beautifying financial statements (window dressing) deliberately carried out by company management to attract shareholders is a form of fraudulent financial reporting or commonly called Fraudulent Financial Reporting.

A fraud case related to financial statement manipulation occurred in 2015 involving a Japanese electronics company, Toshiba. The Toshiba accounting scandal involved an external auditor Ernst & Young Shin Nihon which found irregularities by the Independent Committee. The role of the external auditor is to examine and ensure that the financial

statements prepared by the company's management comply with the applicable accounting standards and provide opinions or opinions regarding the company's financial statements. Financial statements that have been examined by external auditors will increase the credibility of an entity so that the trust of those who need these financial reports also increases.

Based on a survey conducted by ACFE Financial Statement Fraud, even though it has a smaller percentage of cases compared to Asset Misappropriation Fraud, it has a larger loss value, namely with a Median Loss of \$593,000 as presented in the following figure:

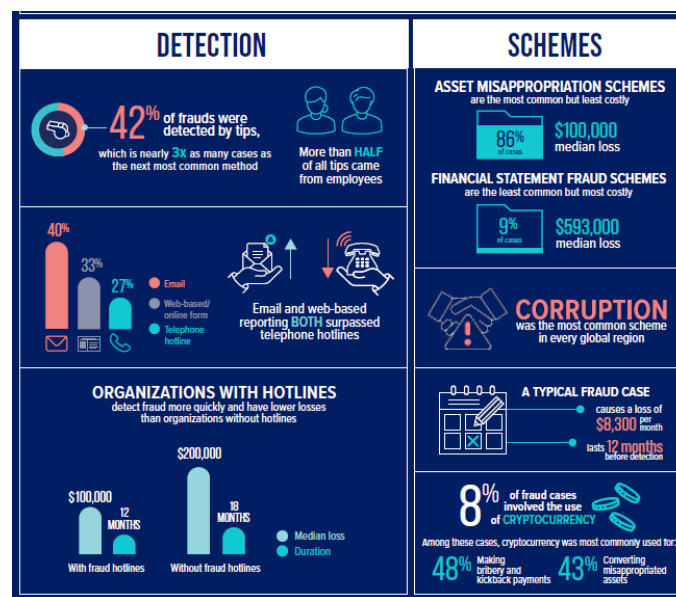


Figure 1 : Fraud Schemes
Source: ACFE Data, 2022

Audit quality is considered as an important factor affecting the reliability of financial information (1). To improve the quality of financial reports, not a few companies listed on the Indonesia Stock Exchange choose audit services from the best KAPs in the hope of getting quality audit opinion results. High

audit quality will produce quality and reliable financial reports as a basis for decision making by users of financial reports. In Public Accountant Professional Standards (SPAP) for an audit conducted by an auditor can be said to be of high quality, if the audit process meets the auditing requirements or standards.

Auditing standards include the competence of the auditor, maintaining an independent attitude and having an adequate understanding of the client company's business processes in carrying out audits and preparing audit reports.

Audit quality can be influenced by several factors such as audit fees, audit tenure, audit rotation and the existence of an audit committee so that these factors are used as variables in this study. Audit Fee is a payment given by the client for the services of a cooperation agreement in carrying out an audit at the client's company. The next variable is the audit tenure, which is the period when the audit cooperation engagement occurs between the client company and the external auditor. The existence of a long cooperative relationship will cause an auditor to better understand and master the client company's business processes and be able to adjust to the wishes of the client, but this can affect the value of the auditor's objectivity to the client.

The existence of an audit committee in a company can improve audit quality with the quality of the audit committee will be able to support the work of external auditors to the fullest because of their role in assisting the board of commissioners to carry out internal oversight functions and as a liaison between management and external auditors and limiting excessive communication between management with external auditors (2).

High audit quality can be used as material for consideration that an auditor can detect

misstatements or other irregularities. The errors and deviations found can measure the quality of the resulting audit in terms of the ability, expertise and knowledge of the auditor. The financial report scandal involving the auditor raised doubts about the quality of the audit produced by the auditor and caught the public's attention.

Cases related to low audit quality that occurred in manufacturing companies in the period 2016 to 2018 were at least 2 KAPs involved in financial report cases such as revenue overstatement of IDR 613 billion for the 2016 annual financial statements at PT Hanson International Tbk (MYRX) conducted by KAP Purwanto, Sungkoro, and Surja (Members of Ernst and Young Global Limited / EY). The second case involved KAP Amir Abdi Jusuf Aryanto, Mawar & Partners in engineering the 2017 Financial Statements of PT Tiga Pilar Sejahtera Food Tbk (AISA) with findings of an overstatement of IDR 4 trillion involving the old management of the TPS Food Group in several accounting posts. There is fraudulent financial statements specially what happened to these manufacturing companies has made public confidence in the reliability of a financial report produced by a Public Accounting Firm (KAP) decreased. On the other hand, companies really need the services of a public accountant to be able to check financial statements in the hope of being able to prevent misstatements and irregularities.

The purpose of the research conducted by this writer is to find out: [a] audit fees, audit

tenure, audit rotation, audit committees and audit quality in manufacturing companies listed on the Indonesia Stock Exchange for the period 2018-2021 [b] There is an effect of audit fees, audit tenure and audit rotation on audit quality simultaneously [c] There is an effect of audit fees on audit quality [d] There is an effect on audit tenure on audit quality [e] There is an effect on audit rotation on audit quality [f] The relationship between audit committee as a moderating variable between the relationship of audit fees to audit quality [g] The relationship of audit committee as a moderating variable of the relationship between audit tenure and audit quality [h]. The relationship of audit committee as a moderating variable of the relationship between audit rotation and audit quality.

A relationship known as an agency relationship is one in which one or more persons, known as principals, employ another person, known as an agent, to perform services on their behalf. This involves granting decision-making authority to the agent (3).

Shareholders and company management are likened to parties who have economic ratios and are motivated by a personal interest so that even though there is a contract, management will not do what is best for the interests of the owner. This is because management as an agent also has an interest in maximizing its welfare (4).

These agency problems are often triggered by the presence of information asymmetry or an imbalance in the information conveyed by

management to owners or shareholders. To reduce this asymmetry, the role of a third party is an independent party that can moderate between shareholders and management, namely the external auditor.

Stakeholder theory states that shareholders are not the only parties who have an interest in an organization but there are also other parties around the organization. Stakeholder Theory namely, stakeholders in an organization are any group or individual whose influence is felt on the achievement of organizational goals (5).

The sustainability of the company is not only influenced by the role of shareholders, but also from the role of other stakeholders (6).

Audit quality is the extent to which the audit identifies significant financial statement misstatements known as audit quality. While reporting is a reflection of the ethics or integrity of the auditor, especially independence, the detection aspect is a reflection of the competence of the auditor (7). The purpose of this quality audit is to improve the audit results of the client's financial statements, users of financial statements can benefit from the ability and attitude of independence of the auditor who checks for misstatements and irregularities that occur in a financial report so that quality control can be maintained.

An evaluator has the ability to deliver quality work, because the examiner has an extraordinary obligation to meet with an interest in the organization's budget report, not only being able to client (8).

Audit Fees is a payment given by the client for the services of a cooperation agreement in carrying out an audit at the client's company. The value of an audit fee can vary according to the risk of the assignment, the complexity of the services provided and the expertise required in providing services and other professional considerations (9). The amount of the audit fee given by the auditee to the auditor at this time is that there are no clear rules for the audit services they provide (10). The Amount of Audit Fee affect audit quality because a reliable auditor will offer high fees in accordance with the level of risk of his work and besides that the size of the KAP is stated in affiliated and non-affiliated offices. Having affiliation will help KAP produce better audit quality.

Tenure is the period of the audit engagement between the KAP and the client regarding audit services that have been previously agreed upon (11). Companies audited by non-big four KAPs tend to have a longer audit period, this can lead to a close relationship between the auditor and his client. The establishment of a close relationship between the auditee and KAP has the potential to cause a decrease in the attitude of auditor independence and can reduce the professionalism of an auditor which can lead to low quality audit results (12).

The existence of audit rotation, the main objective of audit partner rotation is to improve audit quality by maintaining independence in both facts and appearances as

well as providing a new perspective on audit engagement issues (13).

The number of cases involving Public Accounting Firms has attracted attention so that the KAP agrees that there is an obligation to rotate the auditors which aims to maintain the independence of the auditors in the KAP (14). In Indonesia, this replacement is mandatory. The theoretical reasons for implementing mandatory audit rotation are related to tenure restrictions which are expected to be able to prevent interactions that can lead to a close relationship between the auditor and the client so that there are no deviations in commitments that can reduce the independence of the auditor (15).

The audit committee is considered a component that plays an important role in improving the quality of internal control within the company. The existence of an audit committee in a company can improve audit quality with the quality of the audit committee will be able to support the work of external auditors to the fullest because of their role in assisting the board of commissioners to carry out internal oversight functions and as a liaison between management and external auditors and limiting excessive communication between management with external auditors (2).

Good communication between the audit committee and the public accountant will make it easier to find solutions to problems encountered in the audit process so as to encourage the realization of quality audit results.

The measurement of the audit committee in this study is to look at the existence of an audit committee in a company which is presented in the annual report (12). The percentage of the composition of the audit committee, measured by comparing the number of audit committees with the number of commissioners, this reflects the number of audit committee

members representing and assisting the board of commissioners in conducting oversight, especially with regard to financial reporting to management according to the functions and duties of the audit committee (16).

Theoretical Framework and Hypotheses

Based on the framework, the research paradigm can be described as follows:

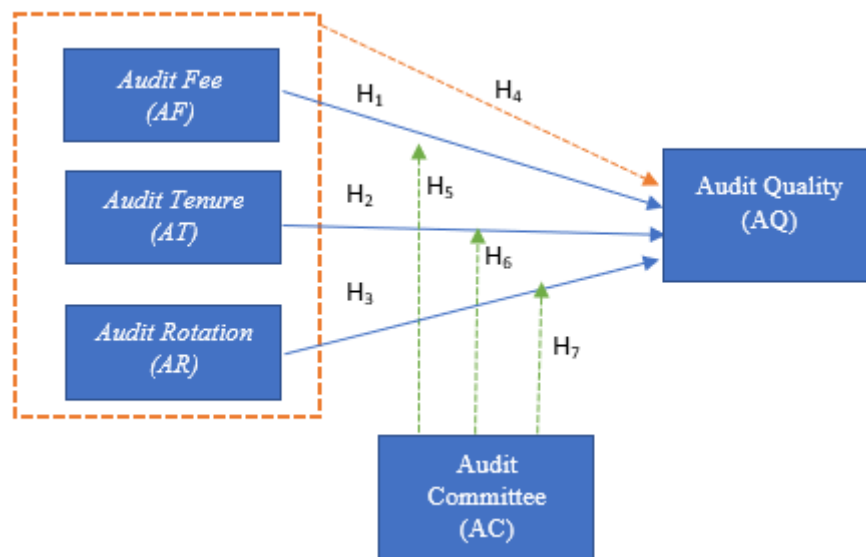


Figure 2: Research Paradigm

Based on the description of the framework above, in this study the hypothesis is as follows:

- H1: There is an influence of audit fees on audit quality.
- H2: There is influence aaudit tenureon audit quality.
- H3: There is an effect of audit rotation on audit quality.
- H4 There is influenceaudit fees, tenure audits, and simultaneous audit rotation on Audit Quality.
- H5:The existence of an audit committee is able to moderate the effect of audit fees on audit quality.

H6:The existence of an audit committee is able to moderate the influence of tenure audits on audit quality.

H7:The existence of an audit committee is able to moderate the effect of audit rotation on audit quality.

METHOD

A research variable is an attribute or trait or value of a person, object or activity that has certain variations determined by the researcher to be studied and then drawn conclusions (17). The author chose a research location for manufacturing companies listed on the Indonesia Stock Exchange for the

2018-2021 period in conducting this research. The method used in this research is descriptive and verification research methods.

The descriptive method is used to describe problems related to the independent variable to the dependent variable, namely to analyze audit fees, audit tenure, audit rotation and audit quality, while verification analysis is an analysis of the evidentiary model that aims to find the truth of this research hypothesis.

The hypothesis used in this study is the associative hypothesis. The associative hypothesis is a temporary answer to the problem formulation that asks the relationship between two or more variables (17), so this study aims to analyze the influence of audit fees, tenure audits. audit rotation on audit

quality with the audit committee as a moderating variable.

Population and Sample

This study uses manufacturing companies on the Indonesia Stock Exchange (IDX) during the period 2018 to 2021 as a population of 179 companies.

Nonprobability Sampling used as a method of taking samples in this study by not providing equal opportunities for each member of the population to be selected as a sample (17). To determine the number of samples selected in this research was carried out by means of purposive sampling technique, which means the technique of determining the sample with certain considerations (17). Following are the criteria for determining the sample, namely:

Table 1 : Table of Sample Criteria

NO	DESCRIPTION	TOTAL
1	Manufacturing companies on the Indonesia Stock Exchange (IDX) for the 2018-2021 period	179
2	Manufacturing companies other than the consumer goods sector	-128
3	Manufacturing companies in the consumer goods sector that do not have an annual report that has been audited by a Public Accounting Firm in the 2018-2021 period	-2
4	The company does not include professional fees accounts in its annual financial statements	-11
5	The company does not use reporting currency in Rupiah (Rp)	0
6	Companies that have been delisted from the IDX during the research period	0
Number of Samples		38
The total number of samples (N (x 4 years)		152

Based on these criteria then after the sample selection process, 38 manufacturing companies were obtained.

Data analysis method

Software SPSS version 26 is used as a test tool in processing data in this study. Statistical

analysis of data using logistic regression analysis and Moderated Regression Analysis (MRA). The assumption of normality of data on independent variables is not needed in the logistic regression method because the independent variables are a mixture of

continuous (metric) and categorical (non-metric) variables. Logistic regression is generally used if the multivariate normal distribution assumption is not met (18). Steps to perform logistic regression analysis among others, carried out a fit test (Hosmer and Lemeshow's Goodness of fit) then assessed the fit model (Overall Model Fit), performed a test of the coefficient of determination Nagelkerke's R², and carried out a regression test. Test the hypothesis using a partial test (Wald test) and simultaneous F test with Omnibus Tests of Model Coefficients. Regression with MRA with the following equation formula:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4M + \beta_5X_1 * M + \beta_6X_2 * M + \beta_7X_3 * M + e.....(1)$$

RESULTS AND DISCUSSION

To get a systematic, factual and accurate picture of the facts, characteristics and relationships regarding the indicators in the variables in this study using descriptive statistical methods so that they can describe the research variables, namely audit fees, audit tenure, audit rotation, quality audit and audit committee. The following is the result of processing descriptive statistical analysis data:

Table 2: Results of Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Means	std. Deviation
Audit Fees	152	17.53516160	24.26748530	20.9387377671	1.28948388961
Tenure audits	152	1	4	2.23	1.113
Audit Rotation	152	0	1	.10	.299
Audit Quality	152	0	1	.41	.494
Audit Committee	152	.38	1.50	.8492	.32443
Valid N (listwise)	152				

Model Feasibility Test

The chi square value obtained from the results of the Hosmer and Lemeshow goodness of fit test statistic is 12,316 with a probability value of 0.138. The P-Value is above 0.05 so it can be concluded that if the probability value (P-Value) \geq the significance value then H₀ is accepted, meaning that the model is able to predict the observed value or the model is acceptable because it matches the observation data.

Test Assessing the Overall Model

The test results can be concluded that the test assesses the overall model value at -2Log Likelihood Block Number = 0 shows a decrease in -2Log Likelihood Block Number = 1, the occurrence of a decrease in the likelihood value shows that the regression model is better or the hypothesized model fits the data .

Nagelkerke's R Square Test

The result of the Nagelkerke's R Square test is 0.346 which is obtained from the results of the summary model. The variability of the dependent variable which can be explained by the variability of the independent variables is 34.6% while the remaining 65.4% is influenced by other factors not examined in this study.

Classification Matrix Test

The results show that from 152 sample data, 89 of them are companies audited by non-big four KAPs while the other 63 samples are companies audited by big four KAPs. Of the 89 samples audited by non-big four KAPs, 74 samples of which could be predicted accurately or with a percentage of 83.1% had good audit quality while the remaining 15 samples were not predicted accurately or by 16.9%. Furthermore, of the 63 samples audited by the big four KAPs, 37 of the sample data could be predicted correctly with a percentage of 58.7% having good audit quality while the remaining 26 samples were not predicted correctly or as much as 41.3%. Overall, the predictive power of the test sample is 73%, this value is above 50% so it can be concluded that the predictive validity of the model in this study is quite good.

Logistic Regression Test Analysis

Odds ratio or Exp (B) is used as a measure of value in measuring the regression coefficient, based on the results of the logistic regression equation, the interpretation of the regression coefficient can be explained as follows:

1. The constant variable of the logistic regression model has a negative coefficient of -19.585 which indicates that if the independent variable is considered zero, then audit quality is -19.585.
2. The audit fee variable has a value of 0.955 with an odds ratio value of 2.600 which indicates that if the audit fee increases by one unit, the company's chances of getting good audit quality will increase by 2.600 with other independent variables considered constant.
3. Tenure audit has a value of -0.105 with an odds ratio value of 0.900 that is, the direction of influence of audit tenure on audit quality is negative which shows that if audit tenure increases by one unit, the company's chances of getting good audit quality will decrease by 0.900 units assuming the other independent variables are held constant.
4. Audit rotation has a value of -0.188 with an odds ratio of 0.828 that is, the direction of influence of audit rotation on audit quality is negative which shows that if audit rotation increases by one unit, the company's chances of obtaining good audit quality will decrease by 0.828 units with other independent variables unchanged.
5. The audit committee has a value of -0.721 with an odds ratio value of 0.486 that is, the direction of influence of audit committee (Kom_Audit) on audit quality is negative which shows that if the audit

committee has increased by one unit, the company's chances of obtaining high audit quality results will increase by - 0.486 with the value of the other independent variables considered constant without changing.

Simultaneous Test F

The calculated value of Chi-square obtained a value of 45.132 with df 4 from the test results. The results of the simultaneous model significance test obtained a value of 0.000, because this value is smaller than 0.05 which forms the basis of the decision-making criteria then H₀ is rejected and H_a is accepted, meaning that the independent variables simultaneously affect the dependent variable, it can be concluded that the audit fee, audit tenure, audit rotation and audit committee simultaneously affect audit quality, thus hypothesis 4 (H₄) is accepted.

Partial t test

Based on the test results of the Wald test value for each variable, the following results are obtained:

1. The audit fee variable has a wald test value of 26.629 with a significance value of 0.000. Based on the decision-making criteria, namely the audit fee variable has a significance value of less than 0.05 or ($\alpha < 0.05$) thus H₁ is accepted. The 1st hypothesis (H₁) succeeded in proving the effect of audit fees on audit quality. This result proves that there is an audit fee that has an influence on audit quality.
2. The Wald test results on the tenure audit variable have a value of 0.308 with a significance value of 0.579. Based on the decision-making criteria, namely the significance value of the tenure audit variable is more than 0.05, thus H₂ is rejected. The second hypothesis (H₂) failed to prove the effect of audit tenure on audit quality. This shows that the tenure audit variable has no influence on audit quality.
3. The audit rotation variable has a wald value of 0.075 with a significance value of 0.784. Based on the decision-making criteria, namely the audit rotation variable has a significance value of more than 0.05 (> 0.05), then H₂ is rejected. The 3rd hypothesis (H₃) failed to prove the effect of audit rotation on audit quality. This shows that the audit rotation variable has no effect on audit quality.

Moderated Regression Analysis (MRA) Regression Test

The Audit Committee variable in moderating the Audit Fee obtained a coefficient value of - 0.987 with a significance level of 0.089, this value is greater than the significance level of 0.05 ($0.089 > 0.05$). From these results it is explained that the existence of an audit committee cannot moderate the relationship between audit fees and audit quality so that the 5th hypothesis (H₅) is not successfully supported

The audit committee variable in moderating tenure audits has a coefficient of -0.190 with a significance level of 0.719 which means greater than 0.05. These results may indicate that the audit committee is not could moderate the relationship between tenure audits and audit quality, on the basis of these results H6 is not successfully supported.

The audit committee variable in moderating audit rotation obtains a coefficient value of 1,415 with a significance level of 0.415, this value is greater than the significance level of 0.05 ($0.415 > 0.05$). These results indicate that the existence of an audit committee in a company is not able to moderate audit rotation on audit quality so that the 7th Hypothesis (H7) is not supported.

Discussion

A significance value of 0.000 obtained from the results of the model significance test simultaneously shows a significance value that is less than 0.05 according to the decision-making criteria, then H_0 is rejected and H_a is accepted, meaning that the independent variable influences the dependent variable simultaneously, thus it can be concluded that simultaneously there is an effect of audit fees, audit tenure, audit rotation and audit committees on audit quality, thus hypothesis 4 (H4) is accepted.

The test results obtained the result that variable the audit fee variable has a significance value of less than 0.05 ($\alpha < 0.05$) so that based on the decision-making criteria, H1 is accepted. The 1st hypothesis (H1)

succeeded in proving that there is an effect of audit fees on audit quality. The existence of audit fees that have an influence on audit quality can be caused by the large amount of payment for services provided by client companies to KAP which can produce better audit quality,

Tenure audit has a wald test value of 0.317 from the research results obtained and has a significance value of 0.574. Based on the decision-making criteria, namely the tenure audit variable has a significance value of more than 0.05 (> 0.05), then H2 is rejected. The second hypothesis (H2) failed to prove the effect of audit tenure on audit quality. This shows that the tenure audit variable has no influence on audit quality. The test results show that the audit rotation variable has a Wald test value of 0.625 with a significance value of 0.226. Based on the decision-making criteria, namely the audit rotation variable has a significance value of more than 0.05 (> 0.05), then H2 is rejected. Based on the test results it can be concluded that the audit committee variable in moderating the Audit Fee obtains a coefficient value of -0.987 with a significance level of 0.089, this value is greater than the significance level of 0.05 ($0.089 > 0.05$). These results indicate that the audit committee cannot moderate the audit fee on audit quality so that the 5th hypothesis (H5) is not supported. The test results show that the tenure audit has a coefficient of -0.190 and a significance level of 0.719 which means greater than 0.05. These results can prove that the existence of an audit committee cannot

moderate the influence of audit tenure on audit quality, on the basis of these results the 6th hypothesis (H6) is not supported.

The test results show that the relationship The test results obtained the result that variable the audit fee variable has a significance value of less than 0.05 The audit committee variable as a moderating variable on audit rotation and audit quality indicates that the existence of an audit committee cannot moderate the relationship between audit rotation and audit quality so that the 7th hypothesis (H7) is not supported.

CONCLUSION

Based on the results of data analysis and discussions that have been carried out regarding the existence of an audit committee as a moderation among the factors that affect audit quality can be concluded that there is an effect of audit fees on audit quality. The existence of an audit fee that has this effect can be caused by the large audit fee provided by the company to the public accounting firm which will result in better audit quality.

The results of this research show that audit tenure and audit rotation variables have no effect on audit quality. There is a simultaneous influence of audit fee, audit tenure, audit rotation and audit committee variables on audit quality. The audit committee cannot moderate audit fees, audit tenure and audit rotation on audit quality.

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