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Audit Fees as Moderation of the Influence of Code of Ethics, Audit Tenure and Audit Firm Rotation on Audit Quality in the Perception of External Auditors

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ABSTRACT
With audit fees acting as a moderating variable, this study attempts to investigate the effects of the code of ethics, audit tenure, and audit firm rotation on audit quality. Using WarpPLS 8.0 software and the Partial Least Squares technique, a quantitative approach was adopted. Participants in a professional training program run by the Indonesian Institute of Certified Public Accountants (IAPI) were auditors or public accountants. 131 respondents were given questionnaires to complete during the session in order to collect data. The findings show that audit quality is positively but statistically insignificantly impacted by the audit fee, audit tenure, and code of ethics. On the other hand, audit quality is positively and significantly impacted by the rotation of public accounting firms. Additionally, there is no discernible moderating effect of audit fees on the association between audit quality and the code of ethics, audit tenure, or firm rotation. According to these results, even if the factors are directionally favorable, their influence is insufficient to significantly improve audit quality within the parameters of this study.

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INTRODUCTION

In order to reassure interested parties regarding the correctness and suitability of the information provided, an audit is conducted to assess how fairly an entity's financial statements are presented. In order to preserve the integrity of financial statements and boost public trust in the caliber of financial data that the organization publishes, auditors play a critical role. According to Suhariadi & Arif (2022) Examining accounting records is simply one aspect of auditing; another is determining if the financial statements were prepared in compliance with relevant accounting rules. According to the Statement of Auditing Standards (SA), auditing is a methodical procedure that aims to assess the evidence of various events that take place, compare it with previously gathered evidence, and communicate the results to interested parties (S. S. Kusuma & Prabowo, 2019).

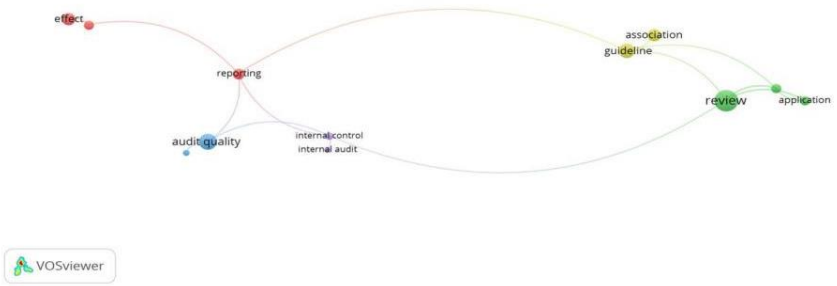
The auditor's view is one method for evaluating the quality of an audit. An unqualified opinion is frequently seen as a sign of a high-quality audit as it certifies that the financial statements were produced in compliance with generally accepted accounting principles without substantial deviations (WTP) (Arens et al., 2017). Public accountant-audited financial reports are considered more reliable than unaudited ones. Therefore, because auditors have moral obligations that public accountants must uphold, they are a profession rather than merely a job.

In actuality, though, there are still a lot of case phenomena pertaining to audit quality that happen in Indonesia, even if many businesses receive an unqualified assessment. In 2019, PT Garuda Indonesia Tbk used KAP Tanubrata, Sutanto, Fahmi, Bambang, and Partners as an example of a case. Okezone news source reporting authored by Hartomo, (2019) Inaccurate revenue and cost recognition was discovered in the 2018 audited financial accounts, even though the opinion received was WTP or unqualified. The auditor is accused of breaking the code of ethics by failing to disclose conflicts of interest, and the auditor has been in the position long enough to possibly lose objectivity when expressing opinions, necessitating audit rotation. Additionally, the 2020 KAP Crowe Indonesia case of PT Asuransi Jiwa Adisarana Wanaartha Tbk, often known as Wanaartha Life, was determined to be WTP or unqualified based on the 2019 decision. News reports from Bisnis.com, authored by Khadafi (2022)The financial statement manipulation was discovered in the audited financial accounts, and it was shown that the auditor had neglected his responsibilities due to his lengthy connection and failure to uphold the code of ethics. Based on the opinion received for the audited financial statements in 2022, PT Waskita Karya Tbk's 2023 case utilizing KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners is WDP or fair with exceptions.Because the company recorded false records in the company's financial statements, the auditor is deemed to have failed to perform his duties in accordance with the auditor's professional standards code of ethics. This is because the auditor only obtained a limited amount of audit evidence, but he still provides a WDP opinion. This information is taken from the news Liputan 6 written by (Rahman, 2024).

Furthermore, from the KAP side reported from the web Pusat Pembinaan Profesi Keuangan (2023)One of the KAPs in the city of Jakarta was sanctioned for having their business licenses revoked in 2023, specifically on November 29, 2023. As a result, the KAP was forced to close and was not granted authorization to operate again in order to audit the company's financial records. This is demonstrated by the fact that in a single year, the KAP released over 1,000 audited financial statements.

In addition to audit quality elements and case phenomena, researchers also use Publish or Perish (PoP) software to examine variables. This program combines the RIS format into a single file, which is then entered into the VOSviewer software to provide bibliographic analysis findings. Research that looks at audit quality factors based on Scopus journals between 2018 and 2024 is still relatively small, as seen by the picture and color of audit quality, which is still tiny and not dark, according to the visualization of the keyword network image utilized.

Figure 1 Keyword emergence network visualization



Source: Data processed by researchers 2024

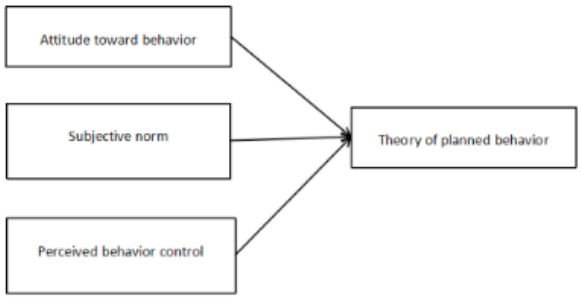
The practice of occasionally switching out auditors is known as audit firm rotation, and it is used to preserve independence and raise the caliber of financial statement audits. The duration of the engagement connection between the auditor and the auditee or client is known as the audit tenure. Both long-term and short-term audit tenures have benefits and drawbacks. On the one hand, a long-term audit allows the auditor to have enough knowledge to recognize the client's financial statements. Therefore, everyone who practices their profession must adhere to the professional code of ethics. An auditor's ability to disclose financial statement misstatements in compliance with applicable auditing standards is known as audit quality. Because it represents the amount of work and risk involved in the audit engagement, the audit fee—which is a sum paid to the auditor for services rendered—plays a significant role in the relationship between the auditee and the auditor. The auditor's attitude or behavior is determined by their purpose to adhere to the relevant criteria.shown by the audit firm rotation, audit tenure, and the code of conduct that auditors follow when rendering their public accounting services. Quality audit quality will be the outcome of actions that adhere to the guidelines and criteria.

Based on a review of the background that has been described, the problem formulations in this study are as follows:
1. Does the code of ethics affect audit quality?
2. Does audit tenure affect audit quality?
3.Does audit rotation affect audit quality?
4.Does audit fee affect audit quality?
5.Can audit fees moderate the effect of the code of ethics on audit quality?
6.Can audit fees moderate the effect of audit tenure on audit quality?
7.Can audit fees moderate the effect of audit firm rotation on audit quality?

LITERATUR REVIEW

Theory of Planned Behavior

Theory of planned behavior is a theory of further development of reason action thoery which was initiated by Fishbein dan Ajzen (1975). Theory of planned behavioris a theory proposed byAjzen (1985). This theory explains the causes of behavioral motivation which consists of three indicators, namely Attitude towards behavior, Subjectuve norm, Perceived behavior control.



Audit Quality

According to DeAngelo (1981) An auditor's ability to identify and disclose major misstatements in the financial statements based on their independence and skill is known as audit quality. The auditor must adhere to the relevant Auditing Standards (SA) in order to guarantee the highest possible audit quality of a financial report. Aspects of audit quality are expressly regulated by the following standards:

1. SA 200
2. SA 220
3. SA 300
4. SA 500
5. SA 700

Code of Ethics for Public Accountants in Indonesia

Sulistiyo (2020) says that everyone who manages a profession has to have a certain mindset known as a professional code of ethics. Since everyone in a community might adopt different attitudes that are deemed desirable based on their presumptions about interacting in society, the code of ethics must be mandatory for all members of the profession. According to IAPI (2021) Five fundamental principles make up the Indonesian public accountants' code of

ethics (KEPAP), which is a set of moral guidelines developed in accordance with the criteria of the International Federation of Accountants (IFAC):
1.Principle of integrity
2.Principle of objectivity
3.Principles of Professional Competence and Prudence
4.Principle of Confidentiality
5.Professional Principles

Audit Tenure

According to Ghosh & Moon, (2005) The amount of audit tenure is spends working with a specific client is known as the audit tenure. A longer audit tenure can help to improve the quality of the audit since it allows the auditor to have a deeper understanding of the client's operations. In the Public Accountant Code of Ethics (KEPAP) 2021 in seksi 540 It is mentioned that the threat of intimacy and the threat of self-interest might occur when a person participates in an audit engagement for a long time. Long-term relationships as a member of the audit team might pose a threat to intimacy, even while knowledge of the audit client and its surroundings is essential to audit quality:
1.The audit client and its operations;
2.Client and audit senior management or
3.The financial statements on which the firm will render an opinion or the financial information on which the financial statements are based;

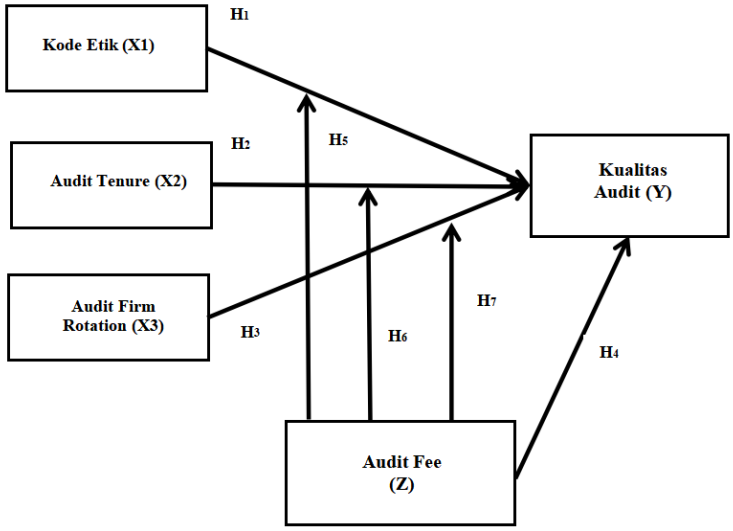
Audit Firm Rotation

A shift in public accounting firms is known as "audit firm rotation." In Indonesia, public accounting firms are only permitted to audit a company's financial statements for a maximum of three years in a row (Fierdha et al., 2021). According to Astrini & Muid (2013) audit firm rotation have two characteristics, specifically mandatory and voluntary.

Audit Fee

The audit fee is the amount that the auditor will be paid for the audit services rendered, and it is determined by the outcome of the agreement between the auditee and the auditor in the employment contract. However, the auditor is not permitted to rely on the client's viewpoint when calculating the audit fee (Arens et al., 2017).

Research Model



Research Hypothesis:
H1: Code of Ethics has a positive effect on audit quality.
H2: Audit Tenure has a positive effect on audit quality
H3: Audit firm rotation has a positive effect on audit quality.
H4: Audit fee has a positive effect on audit quality
H5: Audit fees are able to strengthen the influence of the code of ethics on audit quality.
H6: Audit fees are able to strengthen the effect of audit tenure on audit quality
H7: Audit fees are able to strengthen the effect of audit rotation on audit quality.

METHODOLOGY

Population and Sampel

The population used in this study were all auditors who worked at the Public Accounting Firm (KAP) and public accountants. In this study, the sampling method to be used is non-probability sampling with the sampling technique used in this study is purposive sampling. Purposive sampling is the collection of data and information needed based on certain characteristics that are considered relevant to the research (Sekaran & Bougie, 2017). The criteria that will be used in selecting samples in this study are as follows:

1. Public accountants or auditors who are listed in the IAPI Directory in 2024,
2. Public accountants or auditors who were present attending the training program (PPL) when the questionnaire was distributed,
3. Public accountants, partners or auditors who have worked for more than 1 year.

Data Collection Tools

Public accountants or auditors who participate in professional training programs (PPL) are given questionnaires as part of the questionnaire method, which is the data gathering approach employed in this study. This study's data came from original sources.

Data Analysis Tools

One kind of multivariate analysis that was employed in this study was structural equation modeling, or SEM. The Partial Least Square (PLS) versions are the foundation of the SEM analysis approach, which is tested using the WarpPLS 8.0 application (Sholihin & Ratmono, 2021).

RESEARCH RESULTS

Reliabilitas Test

Cronbroach alpha and composite reliability approaches were employed in this study's reliability test. It demonstrates that the composite reliability value and Cronbroach alpha for every construct in this study are more than 0.70. This demonstrates that every construct in this study satisfies the requirements of the reliability test.

Variabel	*Cronbroach Alpha*	*Composite Reliabilty*	Description
Code Of Ethics	0,963	0,967	Reliabel
Audit Tenure	0,992	0,993	Reliabel
Audit Firm Rotation	0,974	0,978	Reliabel
Audit Quality	0,969	0,975	Reliabel
Audit Fee	0,912	0,927	Reliabel
Code Of Ethics / Audit Fee	1,00	1,00	Reliabel
Audit Tenure / Audit Fee	1,00	1,00	Reliabel
Audit Firm Rotation / Audit Fee	1,00	1,00	Reliabel

Source: Data processed by researchers, 2025

Diskriminan ValidityTest

	KE	AT	AFR	KA	FA	FA*KE	FA*AT	FA*AFR
KE	0.803	0.591	0.307	0.257	0.379	0.005	0.083	0.109
AT	0.591	0.974	0.290	0.147	0.333	0.083	0.081	0.130
AFR	0.307	0.290	0.920	0.690	0.400	0.133	0.159	0.022
KA	0.257	0.147	0.690	0.923	0.331	0.136	0.207	-0.054
FA	0.379	0.333	0.400	0.331	0.723	0.334	0.354	0.220
FA*KE	0.005	0.083	0.133	0.136	0.334	1.000	0.684	0.667
FA*AT	0.083	0.081	0.159	0.207	0.354	0.684	1.000	0.452
FA*AFR	0.109	0.130	0.022	-0.054	0.220	0.667	0.452	1.000

Source: Data processed by researchers, 2025

By contrasting the correlation between construct variables with the root of the average variance extracted (AVE), discriminant validity is assessed. demonstrates that the construct value in the same column is less than the value of all variables on the square AVE in the diagonal column. Code of ethics 0.803, audit tenure 0.974, audit firm rotation 0.920, audit fee 0.722, audit quality 0.923, and audit fee as moderating code of ethics, audit tenure, and audit firm rotation 1.00 are the AVE squared values for each variable. Therefore, it can be said that every construct in this study satisfies the requirements for discriminant validity.

Konvergen Validity Test

The WarpPLS software was used to assist in the validity assessment of this investigation. The purpose of the validity test is to determine the validity of a questionnaire. According to convergent validity, each indicator's loading factor value on the construct must be greater than 0.70, the p-value must be less than 0.05, and the AVE value must be greater than 0.50. indicates that all of the variables in this study have satisfied the standards of convergent validity as the AVE value for all constructs is above 0.50 and the value of all indicators of each construct is above 0.60 with a P-Value <0.001.

Construcs	Items	Loading	P-Values	AVE
Code Of Ethics	X1.1	0.734	<0.001	0.645
	X1.2	0.874	<0.001	
	X1.3	0.734	<0.001	
	X1.4	0.874	<0.001	
	X1.5	0.735	<0.001	
	X1.6	0.676	<0.001	
	X1.7	0.874	<0.001	
	X1.8	0.820	<0.001	
	X1.9	0.774	<0.001	
	X1.10	0.828	<0.001	
	X1.11	0.806	<0.001	
	X1.12	0.825	<0.001	
	X1.13	0.750	<0.001	
	X1.14	0.807	<0.001	
	X1.15	0.874	<0.001	
	X1.16	0.829	<0.001	
Audit Tenure	X2.1	0.975	<0.001	0.948
	X2.2	0.984	<0.001	
	X2.3	0.975	<0.001	
	X2.4	0.984	<0.001	
	X2.5	0.955	<0.001	
	X2.6	0.955	<0.001	
	X2.7	0.975	<0.001	
	X2.8	0.984	<0.001	
Audit Firm Rotation	X3.1	0.919	<0.001	0.846
	X3.2	0.918	<0.001	
	X3.3	0.918	<0.001	
	X3.4	0.921	<0.001	
	X3.5	0.921	<0.001	
	X3.6	0.921	<0.001	
	X3.7	0.921	<0.001	
	X3.8	0.918	<0.001	
Audit Quality	Y1.1	0.969	<0.001	0.851
	Y1.2	0.978	<0.001	
	Y1.3	0.773	<0.001	

	Y1.4	0.978	<0.001	
	Y1.5	0.773	<0.001	
	Y1.6	0.978	<0.001	
	Y1.7	0.978	<0.001	
Audit Fee	Z1.1	0.867	<0.001	0.523
	Z1.2	0.599	<0.001	
	Z1.3	0.742	<0.001	
	Z1.4	0.616	<0.001	
	Z1.5	0.422	<0.001	
	Z1.6	0.836	<0.001	
	Z1.7	0.616	<0.001	
	Z1.8	0.742	<0.001	
	Z1.9	0.742	<0.001	
	Z1.10	0.867	<0.001	
	Z1.11	0.616	<0.001	
	Z1.12	0.867	<0.001	
Moderatation	AF*KE	1.000	<0.001	1.000
	AF*AT	1.000	<0.001	1.000
	AF*AFR	1.000	<0.001	1.000

Source: Data processed by researchers, 2025

R-squared

Variabel	*R-Squared*
Code Of Ethics	-
Audit Tenure	-
Audit Firm Rotation	-
Audit Quality	0,538
Audit Fee	-
Code Of Ethics / Audit Fee	-
Audit Tenure / Audit Fee	-
Audit Firm Rotation / Audit Fee	-

Source: Data processed by researchers, 2025

Based on the table above, As may be observed, the audit quality variable's R-squared value is 0.538. This indicates that the code of ethics, audit tenure, audit firm rotation, and audit fee variables can account for 53.8% of the variance in audit quality. The model is deemed excellent since the R-squared audit quality variable findings fall into the moderate range.

Q-squared

Variabel	*Q-Squared*
Code Of Ethics	-
Audit Tenure	-
Audit Firm Rotation	-
Audit Quality	0,522
Audit Fee	-
Code Of Ethics / Audit Fee	-

Audit Tenure / Audit Fee	-
Audit Firm Rotation / Audit Fee	-

Source: Data processed by researchers, 2025

Based on the Q-squared in the table, it is known that the Q-squared value is greater than the zero value, namely audit quality of 0.522. it means that this research model has good predictive validity.

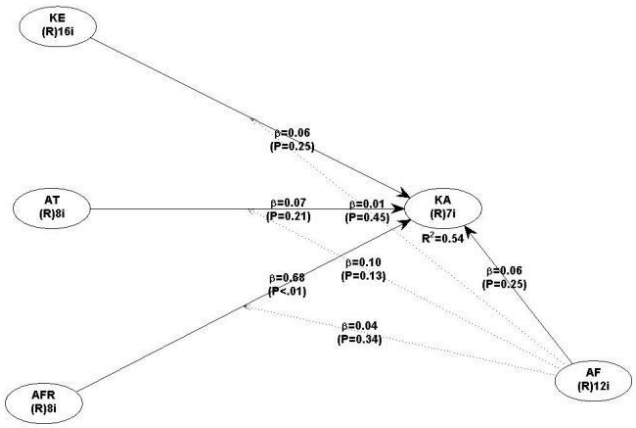
Based on the results of the effect size in the table, it is known that the variables of code of ethics, audit tenure and audit fees on audit quality are included in the weak category with the results of the effect size of each variable of 0.017; 0.011; 0.019. Then for the audit fee variable as a moderating variable, the code of ethics, audit tenure and audit firm rotation on audit quality are included in the weak category with the results of the effect size of each variable of 0.003; 0.022; and 0.012. While the audit firm rotation variable on audit quality of 0.478 is included in the large category.

Effect size for Path Coefficients

Variabel	Kualitas Audit
Code Of Ethics	0,017
Audit Tenure	0,011
Audit Firm Rotation	0,478
Audit Quality	-
Audit Fee	0,019
Code Of Ethics / *Audit Fee*	0,003
Audit Tenure / Audit Fee	0,022
Audit Firm Rotation / Audit Fee	0,012

Source: Data processed by researchers, 2025

Hypothesis Testing



Tabel Hypothesis Testing

Hypothesis	Variable Relationships	Influences	Path Coefficient	P - Values	Conclusion
H1	KE - KA	+	0,057	0,254	Not Significant
H2	AT - KA	+	0,070	0,208	Not Supported
H3	AFR - KA	+	0,676	< 0,001	Supported
H4	AF - KA	+	0,058	0,249	Not Significant
H5	KE - KA -AF	+	0,012	0,447	Not Significant
H6	AT - KA -AF	+	0,097	0,128	Not Significant
H7	AFR - KA -AF	+	0,036	0,337	Not Significant

Source: Data processed by researchers, 2025

DISCUSSION

Code of Ethics has a positive effect on audit quality

A path coefficient value of 0.057 indicates that the code of ethics variable has a weak but non-positive impact on audit quality. Nonetheless, this figure's P-value of 0.254 (>0.05) indicates that the code of ethics variable has a negligible impact. Though the association is not strong enough to be substantiated in this investigation, this calculation demonstrates that the code of ethics hypothesis (X1) has a positive direction of effect on audit quality. The effect size, which is 0.017, shows the R2 value. This indicates that the code of ethics variable accounts for 1.7% of the audit quality variable, with other factors not included in this study accounting for the other 98.3%. The results of testing this hypothesis are in line with research S. S. Kusuma & Prabowo (2019) and Alfiati (2017) in there research concluded that the code of ethics has a positive influence on audit quality but the relationship is not strong enough to be supported.

Audit Tenure has a positive effect on audit quality

With a path coefficient value of 0.070, the audit tenure variable has a positive but marginal impact on audit quality. Nonetheless, the audit tenure variable has a negligible impact, as indicated by the P-Values value of 0.208 (>0.05). The audit tenure hypothesis (X2) has a positive direction of effect on audit quality, as explained by these calculations; nevertheless, the link is not strong enough to be substantiated in this investigation. The variable's R2 value is 0.011, which indicates that the audit tenure variable accounts for 1.1% of the explanation of the audit quality variable, with other factors not included in this study accounting for the remaining 98.9%. Numerous empirical investigations provide an explanation for why audit tenure has no impact on audit quality. Basworo et al., (2021)implies that audit quality is not always influenced by the length of the auditor's contact with the client. For instance, new auditors may

have a more independent and fresh perspective, but they also require time to fully comprehend the business features of the client, which might raise the possibility of audit errors early in their career.

Audit firm rotation has a positive effect on audit quality

With a path coefficient of 0.676 and P-Values <0.001, audit firm rotation significantly and strongly improves audit quality. This demonstrates that the final audit quality increases with the frequency of the audit firm rotation. Research backs this up because it demonstrates a strong correlation. The value of R2 is 0.478. This indicates that the audit firm rotation variable accounts for 47.8% of the variance in the audit quality variable, with other factors not included in this study accounting for the remaining 52.2%. The findings of this hypothesis's testing are consistent with studies Corbella et al. (2015); U. T. Kusuma (2021); Basworo et al (2021) in there research concluded that the more frequent audit firm rotation will improve audit quality.

Audit fee has a positive effect on audit quality

With an insignificant link shown by a path coefficient of 0.058 and P-values of 0.249, audit fees have a positive but modest influence. This indicates that even while audit fees result in a little improvement in audit quality, the link is not robust enough to be statistically validated. The effect size, which is 0.019, shows the R2 value. This indicates that the audit fee variable can account for 1.9% of the audit quality variable, with other factors not included in this study accounting for the other 98.1% (Krisnia et al., 2024). In his research, he concluded that audit fees have a positive but insignificant effect on audit quality. One of the main reasons for this finding is that although higher audit fees may reflect a greater allocation of resources to the audit process, other factors such as auditor competence, independence, and client pressure also affect audit quality.

Audit fee are able to strengthen the influence of the code of ethics on audit quality

When the audit fee is included as a moderating variable in the code of ethics variable on audit quality, the results of the study still show a very weak and insignificant effect, with a path coefficient of 0.012 and P-Values of 0.447. this shows that the audit fee does not significantly strengthen the relationship between the code of ethics and audit quality. The R2 value can be seen in the effect size of 0.03. This means that the audit quality variable can be explained by the audit fee variable as a moderating variable by 0.3% and the remaining 99.7% can be explained by other variables outside this study. The results of this study are not in line with research Suhariadi & Arif (2022); A. A. C. Dewi & Ramantha (2019); Colette & Lukman (2024) This can be caused by several factors, one of which is differences in research context, analytical methods, or samples used. Each study is conducted in a different environment, both in terms of regulations, company characteristics, and professional standards applied, so the results can vary.

Audit fee are able to strengthen the influence of the code of ethics on audit quality

With a path coefficient of 0.097 and P-values of 0.128, audit tenure on audit quality still shows a positive but mild influence when audit fees are taken into account as a moderating variable. This indicates that the study's findings are still negligible even after audit fee is employed as a moderator of the association between audit tenure and audit quality. The impact size of 0.022 displays the R2 value. This indicates that 2.2% of the audit quality variable may be explained by the audit fee variable as a moderating variable for audit tenure, with other variables not included in this study accounting for the other 97.8%. Research conducted by Suhariadi & Arif (2022), A. A. C. Dewi & Ramantha (2019), and Colette & Lukman (2024) produced different findings compared to the results of this study.

Audit fee are able to strengthen the influence of the code of ethics on audit quality

With a path coefficient of 0.036 and P-values of 0.037, audit fee, when included as a moderating variable for the association between audit firm rotation and audit quality, still has a positive but mild influence. This suggests that the association between audit firm rotation and audit quality is not substantially strengthened by audit fees. The impact size in Table 4.12 displays the R2 value, which is 0.012. This indicates that the audit fee variable, which acts as a moderator of audit firm rotation, can account for 1.2% of the audit quality variable, with other factors not included in this study accounting for the other 98.8%. Research conducted by Corbella et al. (2015), Basworo et al. (2021), A. A. C. Dewi & Ramantha (2019), serta U. T. Kusuma (2021) produced different findings compared to the results of this study.

CONCLUSIONS AND RECOMMENDATIONS

The code of ethics has a favorable but negligible impact on audit quality, it may be determined. Audit quality is positively and negligibly impacted by audit tenure. The quality of audits is positively and significantly impacted by audit firm rotation. The quality of audits is positively but negligibly impacted by audit costs. Code of ethics has a favorable but negligible influence on audit quality, even after being adjusted by audit fees. Even after being adjusted by audit fees, audit tenure has a favorable but negligible impact on audit quality. Even after being regulated by audit fees, audit firm turnover has a favorable but negligible impact on audit quality.

Researchers' recommendations that future studies should investigate auditee attitudes as well. Furthermore, it is hoped that researchers who use research objects at IAPI can distribute questionnaires directly so that the results of the research conducted are expected to show different research results and with a variety of populations can deepen the literature and information on audit quality.

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