

## The Effect of Audit Fees, Auditor Reputation, Auditor Rotation on Audit Quality in Food and Beverage Companies Listed on the BEI Periode 2019-2021

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### ABSTRACT

This study aims to determine the effect of audit fees, auditor reputation, auditor rotation on audit quality in Food & Beverage Companies Listed on the Indonesia Stock Exchange. The data in this study were obtained from the company's financial statements accessed through the website. This research is a type of quantitative research using purposive sampling method. The samples in this study amounted to 14 Food & Beverage companies listed on the Indonesia Stock Exchange. The results of this study indicate that: the audit fee variable has a negative and significant effect, the auditor reputation variable has a negative and insignificant effect, and the auditor rotation variable has a negative and insignificant effect on audit quality.

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## **INTRODUCTION**

At this time, competition in the business world is getting tougher, including competition in the public accounting service business. In line with the development of companies going public in Indonesia is progressing rapidly, this development has resulted in increased demand for financial statement audits. So that in order to survive in the midst of intense competition, especially in the business of public accounting services, it must be able to gather as many clients as possible and gain the trust of the wider community, therefore requiring auditors to continue to have good audit quality. The professional services of public accountants or external auditors are considered to be an independent third party to prevent conflicts of interest between management and shareholders. The quality of an audit is something that should be considered by a public accountant. According to De Angelo 2003, audit quality is defined as the likelihood that auditors will detect and report material misstatements. The results of audit quality are used to enhance the credibility of financial statements for users of accounting information. Therefore, it can reduce the risk of non-credible financial information in financial statements for users, especially investors.

Concerns about audit quality have gained increased attention, particularly as a result of spectacular financial reporting scandals in large companies. The aftermath of these scandals has led to the perception of an "expectation gap" in audit quality, as many users of audited financial statements have different expectations about the audit function than what is actually delivered (Chijioke et al., 2012). Cases such as PricewaterhouseCoopers (PwC) in 2017 and Deloitte Indonesia in 2018 involved failures in conducting audits, as they were unable to detect fraud occurring in the audited companies. British Telecom, a large multinational company in the UK, audited by a KAP worldwide and including one of the big four, PricewaterhouseCoopers (PwC), had its reputation tarnished due to these cases, which also stained the public accounting profession.

Audit quality is influenced by many internal and external factors. The first factor that affects audit quality is audit fees. In this study, it is assumed that qualified public accountants usually produce quality audit reports as well. Higher audit fees 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 (Andriani and Nursiam, 2017). Previous research conducted by Andriani and Nursiam (2017) stated that audit fees affect audit quality. In contrast to the research of Rinanda and Nurbaiti (2018) which states that audit fees have no effect on audit quality. Furthermore, in this study, the second factor that affects audit quality is auditor reputation. In this study, it is assumed that the higher the auditor's reputation, the higher the audit quality of a company. This can be caused because a high reputation has a better ability to conduct audits, so that it can produce higher audit quality (Prasetia and Rozali, 2016). The results of research conducted by Andriani and Nursiam (2017) show that auditor reputation has no effect on audit quality. In contrast to Prasetia and Rozali's research (2016) which states that auditor reputation has a positive effect on audit quality.

The third factor that affects audit quality is auditor rotation. In this study, it is assumed that the limitation of the audit engagement period by rotating auditors is to minimise the possibility of a close relationship between the auditor and his client which can reduce the auditor's independence in conducting audits (Berikang, et al 2018). From research conducted by Andriani and Nursiam (2017) concluded that auditor rotation has no effect on audit quality. In contrast to Prasetia and Rozali's research (2016) which states that auditor rotation has a negative effect on audit quality.

This research is a type of research that has been conducted by previous researchers who have examined the factors that affect audit quality. The difference between previous research and this study is the object of research. Previous researchers conducted research on manufacturing companies listed on the IDX in 2014-2018, while in this study the object under study is food and beverage companies listed on the IDX in 2019-2021. The reason for choosing companies engaged in the food and beverage sector is because in general the market capitalisation value is very important for public companies because it reflects the total value of the company. Based on the inconsistent results of previous research, which encourages conducting research again related to the determination of audit quality, with the title "The Effect of Audit Fee, Auditor Reputation, and Auditor Rotation on Audit Quality in Food and Beverage Companies Listed on the Indonesia Stock Exchange for the 2019-2021 Period".

## **LITERATURE REVIEW**

### **Teori Agensi (Agency Theory)**

The concept of agency theory according to Anthony and Govindarajan (1995) is a relationship or contract between the principal and the agent. The principal hires the agent to perform tasks for the principal's benefit, including the delegation of decision-making authorisation from the principal to the agent. According to Eisenhardt (1989) agency theory uses three assumptions of human nature, namely: (1) humans are generally selfish (self-interest), (2) humans have limited thinking power regarding future perceptions (bounded rationality), (3) humans are always risk averse. The agent is motivated to maximise the contractual fee received as a means of fulfilling his economic and psychological needs. Conversely, the principal is motivated to enter into a contract or maximise returns from resources to make himself prosperous with ever-increasing profitability.

### **Audit Fee**

Audit Fee is the amount of costs incurred by users of external auditor services, so that the fee which is revenue for the auditor depends on how complex and extensive the audit scope is and the auditor's reputation in the community, government and investors (Zulfikar, 2019). The audit fee paid by the company for auditor services has a big influence on the quality of the audit produced by the auditor. A high enough audit fee can improve the quality of the audit produced by the external auditor, because with a high audit fee the auditor can improve the quality of the audit more broadly and competently so that irregularities that may exist can be detected (Yanti, et al, 2018).

Agency theory here explains how parties to a contractual relationship can minimise costs due to asymmetric information and uncertainty conditions. Agency costs are used by an organisation or business to deal with asymmetric information and differences in objectives between agents and principals. According to research conducted by Andriani and Nursiam (2017), they argue that audit fees affect audit quality. Research by Yanti, et al (2018) states that audit fees have a significant effect on audit quality. This is because the high audit fee allows the auditor to report audit procedures in more detail and in more depth so that the resulting audit quality is also high and the audit quality is higher. Then the hypotheses proposed by the research in this study are

H1 : Audit Fee has a positive effect on Audit Quality.

### **Auditor Reputation**

Auditor reputation is the auditor's responsibility to maintain public trust and maintain the good name of the auditor himself and the KAP where the auditor works by issuing an opinion that is in accordance with the company's circumstances (Arens, 2010). Auditor reputation shows the auditor's ability to be independent and carry out audits professionally, because auditors with high reputations become less economically dependent on clients. Clients are also less able to influence the auditor's opinion.

The link with agency theory is that the auditor's reputation can be seen from the way the auditor's work and independence itself. Auditors who can produce quality audit results will be able to boost the good name of the auditor himself and the KAP that oversees him. Therefore, auditors must be fair (impartial) to one of the parties in carrying out the audit process as good auditors will prioritise the public interest over personal interests. The results of research conducted by Andriani and Nursiam (2017) and Yanti, et al (2018) show that audit reputation has no effect on audit quality. However, in contrast to Prasetia and Rozali's (2016) research which states that auditor reputation has a positive effect on audit quality. This is based on the fact that the higher the auditor's reputation value will improve the audit quality of a company. This is because a high auditor reputation has a better ability to conduct audits, so that it can produce higher audit quality.

Based on the opinions previously described, it can be concluded that auditors with high reputations tend to have knowledge from their experiences. Auditor reputation is very influential on audit quality because if the public gets fraud committed by the auditor to cover up the client company's financial statements, the auditor's reputation is threatened. So the hypothesis formulated in this study is

H2 : Auditor reputation has a positive effect on audit quality.

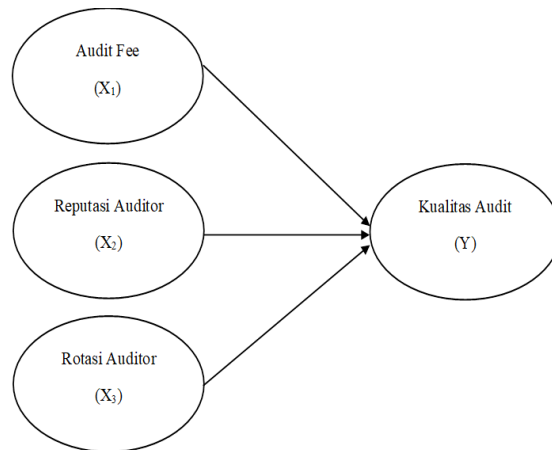
### **Auditor Rotation**

Auditor rotation is a change of Public Accounting Firm or Public Accountant by the company with rotation obligations (Aldona and Trisnawati, 2018). Auditor rotation is carried out to maintain public trust in auditors and to improve audit quality. There are 2 reasons for an auditor to make changes in auditing, namely voluntary and mandatory. In relation to agency theory, if a company is involved in a long relationship with one auditor, it is possible for the auditor to find loopholes to commit fraud and ignore his independence. Therefore, regulations are made that regulate auditor rotation in order to minimise the possibility of fraud occurring. Every company is required to rotate auditor partners in accordance with the Minister of Finance Regulation Number 17 of 2008 concerning "Public Accountant Services". The regulation explains that public accountants are only allowed to provide services for a maximum of 3 consecutive years.

Research conducted by Andriani and Nursiam (2017) shows that auditor rotation has no effect on audit quality. These results are on the basis that users of the actual report do not really care whether the auditor who states the audit opinion on the annual financial report has been rotated or not. In contrast to the results of research by Prasetia and Rozali (2016) proving that auditor rotation has a negative effect on audit quality. Based on the opinions previously described, it can be concluded that with auditor research that occurs in a company, it will maintain auditor independence in conducting audits of clients. So the hypothesis formulated in this study is as follows:

H3 : Auditor rotation has a positive effect on audit quality.

This study aims to determine the effect of Audit Fee, Auditor Reputation, Auditor Rotation on Audit Quality. The framework for this research can be described as follows:



**Figure 1. Conceptual Framework**

**METHODOLOGY**

This research was conducted at food and beverage sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period in the investment gallery of the Indonesia Stock Exchange, Faculty of Economics and Business through the website. The type of data used in this research is quantitative data. The data source used is secondary data, namely data in the form of annual financial reports of food and beverage companies listed on the Indonesia Stock Exchange in 2019-2021 obtained at the investment gallery of the Indonesia Stock Exchange, Faculty of Economics and Business through the website. The population used in this study are food and beverage subsector companies listed on the Indonesia Stock Exchange. There are 33 food and beverage subsector companies during the 2019-2021 period.

This research sample is a subsector of food and beverage companies whose selection is based on purposive sampling techniques, with the following criteria:

1. The company is a company listed on the Indonesia Stock Exchange in the food and beverage subsector during the 2019-2021 period.
2. The required food and beverage subsector company data is available in full and publishes audited financial statements and annual reports by auditors during the 2019-2021 period.

Based on the predetermined criteria, there are 14 samples that have met the criteria and analysis needs in this study. The following is a list of company names that were sampled in this study:

**Table 1. Food and Beverage Companies that are Sampled**

No	Nama Perusahaan	Kode
1	Bumi Teknokultura Tbk	BTEK
2	Sariguna Primatirta Tbk	CLEO
3	Delta Jakarta Tbk	DLTA
4	Diamond Food Indonesia Tbk	DMND
5	Garuda Food Putra Putri Jaya Tbk	GOOD
6	Buyung Poetra Sembada Tbk	HOKI
7	Indofood Sukses Makmur Tbk	INDF
8	Magna Investama Mandiri Tbk	MGNA
9	Multi Bintang Indonesia Tbk	MLBI
10	Prima Cakrawala Abadi Tbk	PCAR
11	Palma Serasih Tbk	PSGO

12	Nippon Indosari Corporindo Tbk	ROTI
13	Siantar Top Tbk	STTP
14	Tunas Baru Lampung Tbk	TBLA

Source: Data processed, 2022

The analytical tools used in this research are descriptive statistics, logistic regression (logistic regression analysis) and hypothesis testing. This analysis was assisted by the SPSS (Statistical Product and Service Solution) programme.

## RESEARCH RESULT

### Descriptive Statistical Analysis

**Table 2. Statistik Deskriptif Variabel Fee Audit**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Fee Audit	42	19.01	25.54	22.6542	1.78898
Valid N (listwise)	42				

Source : Output SPSS, 2023

Based on table 2 above, it can be explained that the minimum value of audit fees proxied through LN audit fees is 19.01 and the maximum value is 25.54. The average value is 22.6542. The standard deviation of the audit fee is 1.78898.

**Table 3. Statistik Deskriptif Variabel reputasi Auditor**

Reputasi Auditor					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Auditors not affiliated with Big Four KAPs	24	57.1	57.1	57.1
	Auditors affiliated with KAP Big Four	18	42.9	42.9	100.0
	Total	42	100.0	100.0	

Source : Output SPSS, 2023

Based on table 3 above, it can be explained that the auditor reputation variable during 2019 to 2021 in 14 companies there are 24 observations of companies whose auditors are not affiliated with KAP Big Four (0) and 18 observations of companies whose auditors are affiliated with KAP Big Four (1).

**Table 1. Statistik Deskriptif Variabel Rotasi Auditor**

		<b>Rotasi Auditor</b>			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No Rotation Occurs	36	85.7	85.7	85.7
	Rotation occurs	6	14.3	14.3	100.0
Total		42	100.0	100.0	

Source : Output SPSS, 2023

Based on table 4 above, it can be explained that the rotation variable during 2019 to 2021 in 14 companies there were 36 company observations that did not occur KAP rotation (0) and 6 company observations that occurred KAP rotation (1).

**Table 5. Statistik Deskriptif Variabel Kualitas Audit**

		<b>Kualitas Audit</b>			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Did not receive a going concern opinion	39	92.9	92.9	92.9
	Received a going concern opinion	3	7.1	7.1	100.0
Total		42	100.0	100.0	

Source : Output SPSS, 2023

Based on table 5 above, it can be explained that the Audit Quality variable during 2019 to 2021 in 14 companies there are 39 observations of companies whose audit results do not receive a going concern opinion (0) and 3 observations of companies whose audit results receive a going concern opinion (1).



### Multicollinearity Test Results

**Table 6. Multicollinearity Test Results  
 Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Fee Audit	.391	2.555
Auditor Reputation	.391	2.559
Rotation	.994	1.006

a. Dependent Variable: Audit Quality

Source : Output SPSS, 2023

Based on table 6, it can be seen that the audit fee, auditor reputation and rotation variables have a tolerance value above 0.1 and VIF is smaller than 10. This means that in the regression equation model there are no multicollinearity symptoms so that the data can be used in this study.

### Regression and Data Appropriateness Test

**Table 7. Regression Fit Test  
 Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	2.005	8	.981

Source : Output SPSS, 2020

Based on Table 7, it shows that the sig value of 0.981 is greater than 0.05. So it can be concluded that the regression model in this study is feasible (fit) or in accordance with empirical data and the model can predict its observation value. Meanwhile, the data feasibility test through the Omnibus Tests of Model Coefficients test can be seen in the following table:

**Table 8. Appropriateness Test**  
Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	10.775	3	.013
Block	10.775	3	.013
Model	10.775	3	.013

Source : Output SPSS, 2023

Table 8 shows that the sig value is 0.013 <0.05, so the data above can be said to be feasible and can continue the regression analysis process and companies with audit quality that get going concern opinions and do not get going concern opinions can be predicted through the audit fee variable, auditor reputation and KAP rotation.

**Overall Model Fit**

**Table 9. Comparison of -2 LL Initial and -2 LL Final**

<i>-2 Log Likelihood</i>	<b>Initial</b>
Initial (Block Number = 0)	21,615
Final (Block Number = 1)	10,839

Source : Output SPSS, 2020

Based on Table 9, it can be seen that the initial -2 Log Likelihood value of block number = 0 is 21.615 and the final -2 Log Likelihood value of block number = 1 is 10.839. Thus, the initial -2 LL > -2 final LL and a decrease in value of 10.776. The decrease in value indicates that the regression model in this study is fit.

**Test Coefficient of Determination (R2)**

**Table 10. Uji Koefisien Determinasi**  
Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	10.839 <sup>a</sup>	.226	.563

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Based on Table 10, it shows that the Nagelkerke's R Square value is 0.563 or 56.3%. This means that the variability of the dependent variable (audit quality) which can be explained by the independent variables (audit fees, auditor reputation and KAP rotation) in the study is 56.3% while the remaining 43.7% is explained by other variables outside the variables studied.

## Hypothesis Test

**Table 11. Uji Hipotesis  
Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup> Fee_Audit	-1.676	.845	3.935	1	.047	.187
Reputasi_Auditor	-14.635	8292.306	.000	1	.999	.000
Rotasi	.159	1.832	.007	1	.931	1.172
Constant	32.790	17.243	3.617	1	.057	174062521146271.940

a. Variable(s) entered on step 1: Fee\_Audit, Reputasi\_Auditor, Rotasi.

Table 11 shows the results of binary logistic regression testing with an alpha error level of 0.05.

## DISCUSSION

### The Effect of Audit Fees on Audit Quality

The hypothesis test results show that audit fees have a negative and significant effect on audit quality (going concern audit opinion). The greater the audit fee, the less likely the auditor will issue a going concern audit opinion. The audit fee paid by the company for auditor services has a big influence on the quality of the audit produced by the auditor. A high enough audit fee can improve the quality of the audit produced by the external auditor, because with a high audit fee the auditor can improve the quality of the audit more broadly and competently so that irregularities that may exist can be detected. Auditors who have good audit quality are more likely to issue a going concern audit opinion if the client is experiencing going concern problems. The test results show that the audit fee has a significant level of 0.047, which is smaller than 0.05. This means that H1 is accepted and Ho is rejected so that it can be said that audit fees have a significant effect on audit quality.

The wald value of -1.676 which is negative indicates that the greater the audit fee, the less likely the auditor will issue a going concern audit opinion. The odd ratio value of 0.187 indicates that the larger the audit fee, the lower the auditor's tendency to issue a going concern audit opinion by 0.187 times higher than the small-scale auditor fee. Agency theory explains how parties in a contractual relationship can minimise costs due to asymmetric information and uncertainty. Agency costs are used by an organisation or business to deal with asymmetric information and differences in objectives between agents and principals. Therefore, to bridge the difference in interests, supervision of financial statements is needed by auditors who are free from the influence of the interests of other parties so that auditor independence is needed. The role of auditor

independence is to reduce opportunistic actions by managers which can be carried out through manipulation of the numbers in the company's financial statements.

Andriani and Nursiam's research (2017) argues that audit fees affect audit quality. Research by Yanti, et al (2018) states that audit fees have a significant effect on audit quality. This is because the high audit fee allows the auditor to report audit procedures in more detail and in more depth so that the resulting audit quality is also high and the greater the level of audit difficulty, the higher the fee charged. However, this research is not in line with research conducted by Rinanda and Nurbaiti (2018) which states that audit fees have no effect on audit quality.

### **The Effect of Auditor Reputation on Audit Quality**

The results of hypothesis testing show that auditor reputation has a negative and insignificant effect on audit quality (going concern audit opinion). The better the auditor's reputation, it will not affect the possibility of the auditor issuing a going concern audit opinion. Auditor reputation is the auditor's responsibility to maintain public trust and maintain the good name of the auditor himself and the KAP where the auditor works by issuing an opinion that is in accordance with the company's circumstances (Arens, 2010). Auditor reputation shows the auditor's ability to be independent and carry out audits professionally, because auditors with high reputations become less economically dependent on clients. Clients are also less able to influence the auditor's opinion.

Auditors who have a good reputation will issue a going concern audit opinion if the client is experiencing going concern problems and do not issue a going concern opinion if they are not experiencing going concern problems. Agency theory, namely the auditor's reputation can be seen from the way the auditor's work and independence itself. Auditors who can produce quality audit results will be able to boost the good name of the auditor himself and the KAP that oversees him. Therefore, auditors must be fair (impartial) to one of the parties in carrying out the audit process in a good auditor will prioritise the public interest over the public interest. Research by Andriani and Nursiam (2017) and Yanti, et al (2018) shows that audit reputation has no effect on audit quality. However, this research is not in line with research conducted by Prasetia and Rozali (2016) which states that auditor reputation has a positive effect on audit quality. This is based on the fact that the higher the auditor's reputation value will improve the audit quality of a company. This is because a high auditor reputation has a better ability to conduct audits, so that it can produce higher audit quality.

### **The Effect of Auditor Rotation on Audit Quality**

The results of hypothesis testing show that auditor rotation has a positive and insignificant effect on audit quality (going concern audit opinion). The faster the auditor rotation, it will not affect the possibility of the auditor issuing a going concern audit opinion. Auditor rotation is carried out to maintain public trust in auditors and to improve audit quality. An independent auditor will issue a going concern audit opinion if the client is experiencing a going concern problem and does not issue a going concern opinion if there is no going concern problem.

Agency theory, if a company is involved in a long relationship with one auditor, it allows the auditor to find loopholes to commit fraud and ignore their independence. Therefore, regulations are made that regulate auditor rotation in order to minimise the possibility of fraud occurring. Every company is required to rotate auditor partners in accordance with the Minister of Finance Regulation Number 17 of 2008 concerning "Public Accountant Services". The regulation explains that public accountants are only allowed to provide services for a maximum of 3 consecutive years. Research by Andriani and Nursiam (2017) shows that auditor rotation has no effect on audit quality. These results are on the basis that users of the actual report do not really care whether the auditor who states the audit opinion on the annual financial report has been rotated or not. However, this research is not in line with research conducted by Prasetya and Rozali (2016) proving that auditor rotation has a negative effect on audit quality.

### **CONCLUSIONS AND RECOMMENDATIONS**

Based on the data that has been collected and hypothesis testing with Logistic regression analysis has been carried out, the conclusions of this study are as follows:

1. Audit fees have a negative and significant effect on audit quality (going concern audit opinion). The greater the audit fee, the less likely the auditor will issue a going concern audit opinion.
2. Auditor reputation has a negative and insignificant effect on audit quality (going concern audit opinion). The better the auditor's reputation, it will not affect the auditor's ability to issue a going concern audit opinion.
3. Auditor rotation has a positive and insignificant effect on audit quality (going concern audit opinion). The faster the auditor rotation, the less likely the auditor will issue a going concern audit opinion.

## ADVANCED RESEARCH

1. This study only uses food and beverage sector manufacturing companies listed on the Indonesia Stock Exchange. It is hoped that it can use companies with different sectors.
2. In this study, the Nagelkerke's R Square value is 0.563 or 56.3%. This means that the variability of the dependent variable (audit quality) which can be explained by the independent variables (audit fees, auditor reputation and KAP rotation) in the study is 56.3% while the remaining 43.7% is explained by other variables outside the variables studied. It is expected to be able to use other variables or add to existing variables. Each study has limitations; thus, you can describe it here and briefly provide suggestions for further research.

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