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The Impact of Company Size, Audit Tenure, and Rotation on Audit Quality

Melati Azka[1] ,Carisa Dea Ananda [2] ,Luthfi Nur Athiyah[3]
University of Muhammadiyah Tangerang
Corresponding Author : Melati Azka melatiazkaa@gmail.com

A R T I C L E I N F O

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A B S T R A C T

This study aims to examine how factors such as company size, audit tenure, audit rotation affect audit quality. Companies listed on the Indonesia Stock Exchange from 2017 to 2022 are included in the Consumer Non Cylicals category used in this study. The sample size for this quantitative study was 56 companies. The data processed for this analysis uses the Eviews12 program. Panel data regression analysis was used in this study. The results of this study show that company size is not affected by audit quality,audit tenure is not affected to audit quality, audit rotation shows a negative effect on audit quality.

INTRODUCTION

Financial statements and audits aim to provide an impartial assessment of financial statements; They are useful for checking whether a business or organization operates regularly and whether financial data is presented according to standards. ensure that financial disclosures are honest and accountable (Mikami et al., 1996). Audit quality impacts the auditor's report because it determines how accurate the audit of the financial statements is. In addition, financial statements are reliable if they contain correct information, do not contain misleading ideas or major errors, and present all facts honestly and straight forwardly (Masyta et al. 2021). Accurate evaluation of financial statements can only be achieved if auditors strive to improve audit quality standards. Because it affects the auditor's report and the emphasis on ensuring the accuracy of the audited financial statements, audit quality becomes more important (Nugroho, 2018).

As a rule, a more experienced certified public accountant will perform inspections of a higher quality than a less experienced public accountant. One aspect that may affect the quality of an audit is CPA's expertise in evaluating client financial data. There will be a gap in understanding between the expertise of junior and senior public accountants. The reason for this is that each level offers a unique set of experiences. Large and well-known public accountants are commonplace in the case of audit quality in Indonesia. A number of KAPs, including PWC, KPMG, EY, BDO, and Deloitte, have been implicated in quality audit cases.

Situations involving PT Tiga Pilar Sejahtera Food Tbk (AISA) are included in the financial statements as operational events. Former company leaders such as Stefanus Joko Moggoginita manipulated the financial records of PT Tiga Pilar Sejahtera Food Tbk (AISA) for fiscal year 2017, based on audits by KAP Amir Abadi Yusuf, Aryanto, Mawar &; Partners. In this case, a new committee and management are elected at the Extraordinary General Meeting of Shareholders (RUSPLB). The new management of PT Tiga Pilar Tbk is conducting an investigative audit of the company's financial records. After reviewing the report, they will submit it to the Ministry of Finance. Based on the findings of the KAP EY survey, PT Tiga Pilar Tbk's financial statements in 2017 contained allegations of excessive inflation of Rp4 trillion, Rp662 billion, and Rp3 billion. There was a transfer of funds of IDR 1.78 trillion from AISA Group to parties allegedly related to the previous government through several schemes (as reported by CNBC Indonesia, 2019).

The auditor on duty at the time will reevaluate the reliability of his work in the scenario given above. Fraud or inaccuracies in financial statements can be discovered and disclosed by competent auditors (Deangelo, 1981). Audit quality is influenced by several internal and external influences.

The Company's Size is the first factor affecting the quality of the audit. Company size is calculated using variables such as total assets, total revenue, market capitalization, and number of employees, according to Erfan and Ridho (2021). The larger the number, the larger the company, and audit quality is negatively affected by the size of the research business, according to Renaningtyas (2020).

Audit Tenure is the second factor that affects audit quality. According to Yolanda et al. (2019), tenure audit is the length of assignment between KAP and its clients. *Audit tenure* significantly reduces audit quality, according to research by Maulina and Laksito (2021). The reason is that auditors lose their independence and impartiality when long delays occur, which in turn leads to poorer audit quality. Audit length is associated with higher audit quality, according to research (Maria et al., 2024). The auditor-client connection has a positive correlation with audit quality. According to research (Gunawan et al., 2024), audit tenure is not related to audit quality, because the auditor's

independence in expressing his opinion is disrupted over a long period of time, which in turn reduces audit quality.

Audit rotation is the third factor that affects audit quality. Audit rotation is regulated by the Minister of Finance, No. As. Regulation 17/PMK.01/2008 mandates this. Due to the duration of the allocation, which reduces the quality of the audit, it is best to avoid certain ties between the auditor and the customer. There is an audit rotation every three years for auditors and an audit rotation every six years for accounting firms (Tri&Dian, 2020). Audit rotation decreases audit quality, according to research by Dewita and Erinos (2022). However, research conducted by Maulina and Laksito (2021) shows that audit rotation is beneficial. This proves that the quality of audits is directly proportional to the frequency of audit cycles carried out by a company. After that, audit rotation has no effect on audit quality, according to research by Maria et al (2024). There is no correlation between audit rotation and improved audit quality or maintenance of auditor independence.

The formulation of the problem in this study is as follows:

1. Does Company Size affect Audit Quality?
2. Does *Audit tenure* affect Audit Quality?
3. Does Audit Rotation affect Audit Quality?

LITERATURE REVIEW

Agency Theory

The notion of agency describes how management acts as agents and stakeholders as principals in complex partnerships. The issue that develops when parties who have conflicts of interest work together is a major focus of agency theory. By understanding agency theory, auditors can improve the quality of their audits by being more impartial, cautious, and independent when evaluating financial data.

Audit Quality

When an auditor does his job well, on time, with valid evidence and is not influenced by his client, we say that their work has high audit quality (Haniar, 2020).
In order for the general public to have access to reliable financial data to make decisions, public accountants must ensure that business financial statements are trustworthy (Gozali et al., 2020). In addition, Tadiontong (2015) defines audit quality as the possibility of finding and reporting accounting errors and irregularities committed by certified public accountants.

Company Size

Businesses can be categorized into three general categories: large, medium, and small. Hakim et al. (2022) found that large companies perform best overall when they have better internal control systems, more resources, more accounting staff, more modern information systems, and faster financial statements. The amount of company assets determines its age (Cahyono, Andini, and Raharjo, 2016). As a result, larger companies have better long-term prospects (Sinaga et al., 2024), and larger companies have better audit quality (Sinaga et al., 2016). The results show a positive and significant relationship between the size of the company and the quality of inspections.
From the above, the hypothesis can be compiled as follows:

H1 : Company size has a positive effect on audit quality

Audit Tenure

During the audit period, the public accounting firm works with the same auditee for a long period of time (Yolanda et al., 2019). Based on the amount of time you work with subject auditors, the length of the audit is another factor that may affect the quality of the audit. Auditors may see increased audit duration as a source of income, but they risk losing independence and quality of their work as tenure increases (David Lee, 2017). Research by Maria et al. (2024) found that auditor-client relationships that last longer result in higher audit quality. He concluded that *Audit tenure* improves audit quality based on his studies.

From the above, the hypothesis can be compiled as follows:

H2 : *Audit tenure* has a positive effect on audit quality

Audit Rotation

One aspect that can affect audit quality is audit rotation. Therefore, according to Regulation Number 17/PMK.01/2008, issued on February 5, 2008, public accounting firms are required to rotate auditors every six years, and public accountants themselves are required to rotate auditors every three years. With the issuance of Government Regulation Number 20 of 2015 concerning Public Accountant Practice. For a period of up to five fiscal years, public accounting firms are allowed to use the services of a general audit of the organization's financial statements, in accordance with Article 11 of the regulation. The company's audit rotation program aims to improve audit quality while reducing the likelihood of auditors and consumers becoming overly familiar through a special relationship that may result in auditors violating their code of ethics. Audit rotation decreases audit quality, causes auditors to readapt to new coverage, and leaves them with little or no knowledge about clients, according to research by Dewita et al. (2023). The danger of intimate interaction of auditors and clients. Evidence shows that a monitoring and monitoring system is necessary.

The following hypothesis can be developed from the explanation given above:

H3 : Audit rotation has a negative and significant effect on audit quality

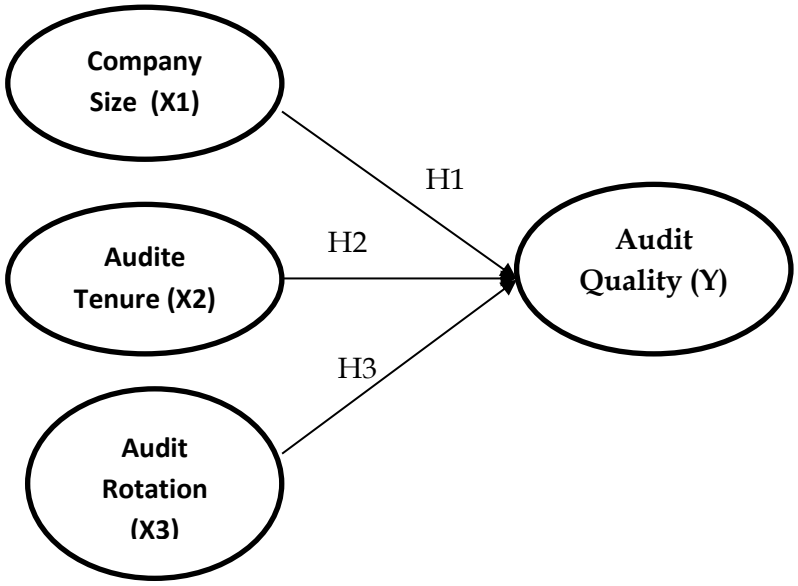

Figure 1. Conceptual Framework

METODOLOGY

According to Sugiyono (2017), data collected through research methods must be accurate to show the frequency, accuracy, and ability of data collectors to obtain these data. Based on the type of data used because numerical data comes from secondary data sources, such as the company's annual report, which we can get on the company's official website and www.idx.co.id to get data related to the annual report.

The focus of this study is to show how variables such as audit time, rotation, and company size affect audit quality. Number of companies (X_1), duration of audit (X_2), and audit rotation (X_3) are independent variables, while audit quality (Y) is the dependent variable.

Table 1 Operational Definitions and Variable Measurements

No	Variable	Definition	Indicator	Scale
`1.	Audit Quality (Y)	Audit quality is related to the auditor's suitability in meeting procedural factors to ensure trust in the veracity of financial accounts.(Setyorini ,2011)	Dummy variable, code 1 is given if the company is audited by the Big Four KAP, and code 0 is given if the company is audited by the Non Big Four KAP.	Nominal
2.	Company Size (X_1)	The size of a company is the size of a company that can be measured by the total assets or assets of a company using the logartimic calculation of total assets(Hartono,2012)	Size : LN Total Assets	Ratio
3.	Audit Tenure(X_2)	The audit tenure is a period of cooperation between a public accounting firm and the same auditee.(Yolanda et al,2019)	Counting the length of time for the same public accounting firm Conduct an audit. The initial year of the partnership begins with the number 1 and is increased by one for the following year.	Interval

4.	Audit Rotation(X_3)	Audit rotation is an auditor rotation policy that organizations must comply with in order to produce quality and enforce independent time.	Government restrictions supersede public accounting firms. Measured by the dummy variable, D = 1 If the company rotates its public accounting firms, D = 0. If there is no turnover in public accounting companies	Nominal

Source : From various literature, 2024.

Population and Sample

The population of this study uses 56 companies listed on the IDX according to www.idx.id data. The researcher selects the sample criteria based on:
Non-cylicals consumer companies listed on the IDX for the 2017-2022 period
The company did not issue a report during the research period
Companies that do not meet the variables

Data Analysis Techniques

This study used quantitative methods. Descriptive statistical analysis , Coefficiency Test (R2), hypothesis testing, and panel data regression selection methods (including Chow, Hausman, and Langrange multiplier tests):

1) Descriptive Statistical Analysis

According to Abas et al. (2019), variables in this study were identified using descriptive statistics. Thus, descriptive statistics can be used to provide a brief explanation of the research objectives to be used as examples. Analysis methods such as mean, maximum, minimum, and standard deviation are used to determine research variables.

2) Panel Data Regression Estimation

Here are three methods of estimating regression panel data given by Ghozali et al. (2013):

a. Common Effect Model (CEM)

By integrating time series and cross sections, the Common Effect Model provides the simplest approach to estimating panel data. To decipher the panel data model using the OLS approach.

b. Fixed Effect Model (FEM)

This model assumes that the characteristics of each individual are different in different time periods.

This difference is reflected in the estimated value of model intercepts that vary for each individual. The approach used is Least Squares (OLS) as a technical estimate.

c. Random Effect Model (REM)

This model is highly useful when each sampled company is chosen at random and is representative of the population. Generalized less squares (GLS) is an appropriate method for estimating REM models (Widarjono, 2018:370).

3) Selection of Panel Data Regression Model Techniques

a. Chow Test

To find out whether the common effect or fixed effect is most appropriate.

b. Hausman Test

To find out whether fixed effect or random effect models are better to use.

c. Lagrange Multiplier Test

The Lagrange Multiplier test is used to determine if a Common Effect (OLS) or Random Effect model is better suited to the situation. The Breusch Pagan approach for random effect significance tests uses the OLS method's residual values.

4) Test Coefficient of Determination (R2)

At its core, the coefficient of determination is a measure of the extent to which your model can account for the dependent variable. A low R2 value indicates that the independent variable is only able to explain a small fraction of the dependent variable's variance. R2 is close to 1, meaning that the independent variable almost tells us everything we need to know to forecast the change in the dependent variable.

5) Model Feasibility Test (Test F)

The F test, also known as model feasibility test, is used to evaluate the feasibility of a regression model. It is implied that the estimated model can adequately describe how independent factors affect the dependent variable when we state that it is feasible.

6) Test Hypothesis (Test T)

To find out how each independent variable affects the dependent variable, a t-test is used. To perform the t-test, we must compare the probability value with the significance threshold.

RESULTS OF RESEARCH

Descriptive Analysis

Table 2 Descriptive Analysis Results

	Y	UP	AT	RA
Mean	0.589286	2920.717	3.223214	0.044643
Median	1.000000	2911.500	3.000000	0.000000
Maximum	1.000000	4194.000	6.000000	1.000000
Minimum	0.000000	2088.000	1.000000	0.000000
Std. Dev.	0.492697	240.0214	1.701851	0.206826
Skewness	-0.362977	0.895072	0.216849	4.409845
Kurtosis	1.131752	9.552220	1.787741	20.44673
Jarque-Bera	56.24302	645.9068	23.20732	5350.454
Probability	0.000000	0.000000	0.000009	0.000000
Sum	198.0000	981361.0	1083.000	15.00000
Sum Sq. Dev.	81.32143	19299434	970.2589	14.33036
Observations	336	336	336	336

Source : E-views 12,2024

The results of the descriptive analysis above can be explained as follows:

1. The Audit Quality variable (Y) has a minimum value of 0.000000000, a maximum value of 1.000000000, an average value of 0.589286, and a standard deviation of 0.492697.

2. The Company Size variable (X_1) has the lowest (minimum) value of 2088,000, the highest (maximum) value of 4194,000, an average of 2920,717, and a standard deviation of 240,0214.
3. The Audit Tenure variable (X_2) has a minimum value of 1.000000000, a maximum value of 6.000000000, an average of 3.223214, and a standard deviation of 240.0214.
4. The values of the Audit Rotation variable (X_3) range from 0.000000000 at the lowest (minimum) to 1.000000000 at the highest (maximum), with an average of 0.044643 and a standard deviation of 0.206826.

Chow Test Results

Table 3 Chow Test Results

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	56.319348	(55,277)	0.0000
Cross-section Chi-square	840.001327	55	0.0000

Source : E-views 12,2024

The Chow test findings show a probability value of f < 0.05, which is 0.0000. Therefore, Fixed Effect Model (FEM) is the model chosen based on the Chow test./**

Hausman Test Results

Table 4 Hausman Test Results

Source : E-vws 12,2024

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	3.226277	3	0.3580

The probability value is 0.3580, or more than 0.05. Therefore, the Random Effect (REM) model was selected based on the Hausman test.

Langrange Multiplier Test Results

Table 5 Langrange Multiplier Test Results

Lagrange Multiplier Tests for Random Effects
Null hypotheses: No effects
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	676.9752	1.958947	678.9341
	(0.0000)	(0.1616)	(0.0000)

Source : E-views 12,2024

The value of Pagan Breusch is 0.0000 and less than 0.05. Therefore, REM is the model chosen based on the Hausman test.

Model Conclusion

Table 6. Model Conclusions

Method	Testing	Results
Test Chow	CEM vs FEM	FEM
Hausman Test	FEM vs REM	REM
Lagrange Multiplier	CEM vs REM	REM

The three tests shown in the table above are used to evaluate hypotheses using the Random Effect Model (REM), which is a panel data regression model.

Test Coefficient of Determination (R2)

Table 7. Test of Coefficient of Determination

Weighted Statistics

R-squared	0.024988	Mean dependent var	0.077274
Adjusted R-squared	0.016178	S.D. dependent var	0.150846
S.E. of regression	0.149621	Sum squared resid	7.432311
F-statistic	2.836260	Durbin-Watson stat	0.798729
Prob(F-statistic)	0.038184		

Source : E-views 12,2024

This data process produces an R - squared value of 0.024988 which shows that audit quality variables can be explained by company size variables, *audit tenure*, and audit rotation with a level of 2.4988%; The remaining 97.501% was due to additional factors not included in this study.

The statistical value of F-statistic is 2.836260 > 2.631649 and the probability of F-statistic is 0.038184 < 0.05 indicated from the test results. We rejected Ho and chose Ha, which means that audit quality is affected by company size, audit period, and concurrent audit rotation.

Test t

Table 8 Analysis Results of t Test

Dependent Variable: KA
Method: Panel EGLS (Cross-section random effects)
Date: 05/19/24 Time: 16:14
Sample: 2017 2022
Periods included: 6
Cross-sections included: 56
Total panel (balanced) observations: 336
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.059508	0.415241	-0.143309	0.8861
UP	0.000228	0.000142	1.612381	0.1078
AT	-0.004167	0.005231	-0.796561	0.4263
RA	-0.110245	0.044869	-2.457031	0.0145

Effects Specification

	S.D.	Rho
Cross-section random	0.461631	0.9050
Idiosyncratic random	0.149570	0.0950

Weighted Statistics

R-squared	0.024988	Mean dependent var	0.077274
Adjusted R-squared	0.016178	S.D. dependent var	0.150846
S.E. of regression	0.149621	Sum squared resid	7.432311
F-statistic	2.836260	Durbin-Watson stat	0.798729
Prob(F-statistic)	0.038184		

Unweighted Statistics

R-squared	0.049191	Mean dependent var	0.589286
Sum squared resid	77.32118	Durbin-Watson stat	0.076776

Source : E-views 12 ,2024

The findings of the t test (partial test) can be understood from the following table as follows:

1. Data processing results show that the estimated value t is 1.512 < t table 1.967, and the Sig value of the effect of company size (X_1) on audit quality is 0.107 > 0.05, indicating that H1 is rejected and audit quality is unaffected by business size.

2. The effect of audit tenure (X_2) on audit quality is statistically significant (Sig = 0.426), which is greater than 0.05. The t-table value of 1.967 exceeds the computed t-value of 0.796. As a result, we can reject H2, demonstrating that audit tenure has no bearing on audit quality.3. The influence of audit rotation (X_3) on audit quality has a Sig value of 0.014 < 0.05 and a calculated t value of 2.457, which is higher than the t table 1.967. Therefore, we can accept H3, which suggests that audit rotation has a detrimental impact on audit quality.

Panel data regression analysis

0.0595 + 0.0002UP - 0.0041AT - 0.1102RA……. (1)

1. Assuming a constant value of Company Size, *Audit tenure*, and Audit Rotation, the audit quality is -0.0595.
2. For every increase of one unit of company size, the audit quality increases by 0.0002, corresponding to the regression coefficient of company size (0.0002), assuming all other variables remain constant.
3. Assuming all other factors remain, the *Audit tenure* Regression Coefficient is -0.0041 which indicates that audit quality will decrease by 0.0041 for every increase in one *Audit tenure* unit.
4. Assuming all other variables are constant, the audit quality assumption will decrease by 0.0002 for every increase in one audit rotation unit, as indicated by the Audit Rotational Regression Coefficient of -0.1102.

DISCUSSION

1. The effect of company size on audit quality

H_1 is rejected because for the period 2017-2022, this study discovered that firm size has no effect on audit quality in consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange (IDX). Investors are paying more attention to huge businesses that have no impact on audit quality because they believe they will be more stable and have an easier time raising funds from internal and external sources. Although the findings of this study are similar with the research of Hasanah and Putri (2018), Sinaga et al. (2024) discovered that audit quality is higher in larger firms.

2. The effect of *Audit tenure* on audit quality

H2 is rejected because this study discovered no association from audit tenure and audit quality in Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange (IDX) between 2017 and 2022. The study found no link between audit tenure and audit quality. This theory was rejected due to the timely submission of audit results. This study contradicts Maria's (2024) findings, which demonstrated that audit quality improves as the auditor-client relationship grows longer. On the contrary, the results of this examination are consistent with the findings of Effendi and Ulhaq's (2021) study.

3. The effect of Audit Rotation on audit quality

This study found that audit rotation significantly affects audit quality in Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange (IDX) over the 2017-2022 period, regardless of whether the company is cyclical or not. When an auditor joins, he or she may lack experience in the company's business or the skills required to reach strong audit conclusions, rendering the previous auditor ineffective.So H_3 is accepted. Although the

findings of this study confirm Sari and Rahmi's (2021) research, Sopiyyati's (2021) research contradicts the premise that audit rotation has no impact on audit quality.

CONCLUSIONS AND RECOMMENDATIONS

1. The size of the company has no effect on audit quality in the consumer non-cyclicals sector listed on the Indonesian Stock Exchange between 2017 and 2022.
2. Audit tenure has no impact on the quality of audits in the consumer non-cyclicals sector listed on the Indonesia Stock Exchange in 2017-2022.
3. Audit rotation has a considerable detrimental impact on audit quality in the consumer non-cyclicals sector listed on the Indonesia Stock Exchange between 2017 and 2022.

ADVANCED RESEARCH

1. This study uses only three independent variables, namely audit tenure, audit rotation, and one dependent variable, namely audit quality.
2. There have been extremely few audit quality cases in the recent five years.
3. Some companies do not give precise financial reports regarding the data that will be utilized to conduct out variable measurements, therefore researchers have difficulty with data input.
4. In this study, audit quality was measured using a proxy rather than real audit size.

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