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The Effect of Audit Tenure, Audit Fee and Client Company Size on Audit Quality (Empirical Study of Manufacturing Companies Listed on BEI in 2021-2023)

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Abstract: This study aims to investigate the effect of audit tenure, audit fees, and client company size on audit quality in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2021-2023. Using logistic regression analysis, this study involved 42 manufacturing companies in the consumer goods sector selected through purposive sampling technique. The results showed that audit tenure and audit fees had a significant effect on audit quality, while client company size did not show a significant effect. This finding indicates that longer auditor engagement periods and higher audit fees can improve audit quality, but company size is not a determining factor. In addition, Hosmer and Lemeshow's Goodness of Fit Test and the -2 Log Likelihood value indicate that the model used in this study is acceptable and fits the observational data. This research provides important insights for stakeholders in understanding the factors that affect audit quality, as well as practical implications for companies in selecting auditors and setting appropriate audit fees.

Keywords: Audit Quality, Audit Tenure. Audit Fee, Company Size, Logistic Regression, Manufacturing Company

INTRODUCTION

In an increasingly complex business era, audit quality is very important for companies. Audit quality can provide confidence to stakeholders such as investors, creditors and the government regarding the reliability of the company's financial statements [1]. Therefore, factors that can affect audit quality need to be considered. Audit tenure, audit fees and client company size are three important factors in the context of determining audit quality [2]

Audit tenure refers to the tenure of external auditors appointed to audit a company [3] The effect of audit tenure on audit quality has been a debated topic in accounting research. Several studies support the arguments of [4], [5]and [6] that longer audit tenure can improve audit quality because auditors who have long-term experience can develop a better understanding of the company's business and related risks. However, this approach may also raise concerns regarding auditor independence, where auditors may become too familiar with management and lose their objectivity.

Audit fee is an honorarium received by the audit firm in exchange for audit services provided to clients [7] The level of audit fees received by audit firms can affect the quality of the resulting audit [8]. In general, the higher the audit fee received, the greater the motivation of the audit firm to provide quality audit services [9]. This is because audit firms have an economic incentive to provide high audit quality in order to

retain clients and their reputation. However, it should also be noted that audit fees that are too low may indicate pressure to reduce audit quality in order to reduce costs.

Client company size is one of the commonly used variables in audit research. Company size can be measured by various matrices, such as total assets, revenue or number of employees [10]. Companies with larger sizes may have higher operational complexity and greater risk of fraud and error [11] Therefore, the size of the client company can affect audit quality.

The phenomenon regarding audit quality that has occurred in manufacturing companies in Indonesia is the case of PT Tiga Pilar Sejahtera in 2018. This case began when TPSF shareholders appointed new management of PT Tiga Pilar Sejahtera and gave a mandate to conduct an investigative audit in PT Tiga Pilar Sejahtera's 2017 financial statements. Then, KAP Ernest & Young was appointed to conduct this investigative audit and found several irregularities, namely the difference in recording internal data and financial statements in 2017 used for the audit. EY found allegations of overstatement in accounts receivable, fixed assets, sales, inventory and EBITDA of Food entities [12].

The second case was in early 2017 involving Ernst and Young's (EY) partner in Indonesia, KAP Purwantono, Suherman, and Surja. This case began when EY's partner accounting firm in the United States conducted a review of the audit results of accounting firms in Indonesia. They found that the audit results of the telecommunications company were not supported by accurate data, namely in terms of renting more than 4 thousand cellular tower units, according to the Public Company Accounting Oversight Board or PCAOB "but EY's affiliate in Indonesia released an unqualified audit report, which was based on inadequate evidence" [13].

In an evolving context, where audit regulations and practices are constantly changing, it is important to re-examine the effect of these variables on audit quality. Therefore, this study aims to investigate the effect of audit tenure, audit fees and client company size on audit quality in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the period 2021 - 2023. The selection of the manufacturing sector as the focus of research is based on the characteristics of this industry which affect the complexity of financial statements and the associated risks.

According to researchers, the consumer goods industry sector also has an important role for society and economic activities in the country and abroad, and this sector also has a responsibility so that there are no deviations and maintain the stability of economic growth. Based on the description above, researchers are interested and motivated to conduct research to determine and review the effect of audit tenure and client company size on audit quality. Based on this, this study is entitled "The Effect of Audit Tenure, Audit Fees and Client Size on Audit Quality (Study of Manufacturing Companies Listed on the IDX in 2021-2023)"

METHOD

Type of data

Quantitative data is data in the form of numbers that can be expressed and measured by counting units or quantitative data that is scaled. Quantitative data in this study in the form of audit tenure, audit fees, and company size which are the subjects of research (respondents) from the results of questionnaires distributed in the form of respondents' answers measured on a dummy scale. Meanwhile, qualitative data is data expressed in the form of words, sentences, and schemes. Qualitative data in this study is a list of names of manufacturing companies listed on the Indonesia Stock Exchange in 2021-2023.

Population and Sample

The population in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2021-2023, with a total of 42 manufacturing companies in the consumer goods industry sector. The sampling technique in this study uses purposive sampling technique, where the sample is taken through certain criteria

or provisions. The criteria used to select samples are as follows: (1) Manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange in 2021-2023, and (2) Total manufacturing companies in the consumer goods industry sector listed on the IDX that have just registered their companies in 2021-2023.

Data Analysis Technique

a. Logistic regression analysis

The logistic regression model in this study is as follows:

$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \varepsilon$..... (1)

Description:

Y = Audit Quality
X1 = Audit Tenure
X2 = Audit Fee
X3 = Company Size
A = Constant
β1 β2 β3 = Regression coefficient
ε = Residual or error component

b. Basic Assumption Test

The test analysis with logistic regression according to [14] is as follows:

1. Model Feasibility Test

Imam Ghazali explained that the feasibility of the regression model was assessed using Hosmer and Lemeshow's Goodness of Fit Test, which tests the null hypothesis that the empirical data fits the model so that the model can be said to be fit. If the statistical value of Hosmer and Lemeshow's Goodness of Fit Test is less than 0.05, then the null hypothesis is rejected, which means that there is a significant difference between the model and its observation value. However, if the value is greater than 0.05, then the null hypothesis cannot be rejected, which means that the model is able to predict the value of the observation or it can be said that the model is acceptable.

2. Model Accuracy Test

The model accuracy test is carried out to measure how accurately the model can predict the research results. So that the higher the accuracy value, the higher the level of accuracy, and vice versa.

3. Overall Model Test (overall model fit)

The next step is to test the overall regression model (overall model fit) by comparing the -2 Log Likelihood (-2LL) value at the beginning (Block number = 0) with the -2 Log Likelihood (-2LL) value at the end (Block number = 1). A decrease in the number between the initial -2LL and -2LL in the next step indicates that the hypothesized model fits the data, so a decrease in the Log Likelihood indicates a good regression model.

4. Hypothesis Testing

The logistic regression test in this study aims to determine and prove the effect of each independent variable on the dependent variable. This test uses the T test with the following criteria: the significance level used is 0.01 (1%) with a 99% confidence level, 0.05 (5%) with a 95% confidence level, and 0.1 (10%) with a 90% confidence level. The acceptance or rejection criteria are calculated by p-value, where if the significance level > 0.1 or 0.05 or 0.01 then H0 is accepted, and if the significance level < 0.1 or 0.05 or 0.01 then H0 is rejected. In addition, the coefficient of determination (R2) test is used to measure how far the model's ability to explain variations in the independent variable on the dependent variable, with an R2 value between zero and one; a small R2 value means that the ability of the independent variable to explain the dependent variable is very limited, while an R2 value close to one indicates that the independent variable has a perfect effect on the dependent variable

RESULTS AND DISCUSSION

Analysis Results

a. Descriptive Statistics

Ghozali [14] before the research variables are analyzed by testing statistical formulas, the data from each research variable are first described in order to provide an overview of the variables. The results of descriptive statistical data processing of research variables appear in Table 1 below:

Table 1 Descriptive Statistics Results

Research Variables	Min	Max	Mean	Standard Deviation
Audit Tenure (X1)	1	3	2,91	0,3103
Audit Fee (X2)	102453 52	757185 150	3429 90578	170335236
Company Size (X3)	27,90	34,93	31,38	1,5402
Audit Quality (Y)	0	1	0,82	0,3811

Source: Data Processed 2023

Based on the analysis results in Table 4.1, it can be seen that Audit Tenure has an average of 2.91 with a standard deviation of 0.3103. The highest (maximum) Audit Tenure is 3 while the minimum value of Audit Tenure is 1. Audit Fee has an average of 342990578 with a standard deviation of 170335236. The highest (maximum) Audit Fee is 757185150 while the minimum Audit Fee value is 10245352. Company size calculated by having an average of 31.38 with a standard deviation of 1.5402. The highest (maximum) Company Size is 34.93 while the minimum value of Company Size is 27.90. The Audit Quality variable has an average of 0.82 with a standard deviation of 0.3811. The highest (maximum) Audit Quality is 1 while the minimum value of Audit Quality is 0.

b. Logistic Regression Results

Logistic regression is a regression used to predict the extent of the probability of the occurrence of the dependent variable with the independent variable [14] The logistic regression test results are as follows:

Table 2 Logistic Regression Results

Variables	Regression Coefficient	Sig.	Description
Constant	2,033	0,000	Significant
Audit Tenure (X1)	0,209	0,006	Significant
Audit Fee (X2)	0,861	0,047	Significant
Company Size (X3)	0,645	0,157	Not Significant

Source: Data processed 2023

The regression equation obtained from the test is:

Y = 2.033 + 0.209X1 + 0.861X2 + 0.645X3 + e

The logistic regression equation can be explained as follows:

Constant (a)

From the results of the logistic regression analysis test, it can be seen that the constant of 2.033 indicates that without the influence of the independent variables, namely Audit Tenure, Audit Fee and Company Size, the probability of Audit Quality will increase by 2.033.

Regression coefficient (b) Audit Tenure (X1)

The Audit Tenure variable (X1), has a regression coefficient of 0.209, meaning that if the Audit Tenure variable increases by one unit, the probability of Audit Quality (Y) will decrease by 0.209, assuming that the other variables are constant.

Regression coefficient (b) Audit Fee (X2)

The Audit Fee variable (X2), has a regression coefficient of 0.861, meaning that if the Audit Fee variable increases by one unit, the probability of Audit Quality (Y) will increase by 0.861, assuming that the other variables remain.

Regression coefficient (b) Company Size (X3)
The Company Size variable (X3), has a regression coefficient of 0.645, meaning that if the Company Size variable increases by one unit, the probability of Audit Quality (Y) will not change.

c. Model fit assessment results
1. Hosmer an Lemeshow's Goodneess of Fit Test

The feasibility of the regression model in this study is assessed using the Hosmer and Lemeshow goodness of fit test, if the statistical value of the Hosmer and Lemeshow goodness of fit test is greater than 0.05 then the null hypothesis cannot be rejected, this means that the model is able to predict its observation value or it can be said that the model can be accepted because it is in accordance with the observation data [14]. The results of the Hosmer an Lemeshow's Goodneess of Fit Test are as follows:

Table 3 Results of Hosmer an Lemeshow's Goodneess of Fit Test

Model	Hosmer-Lemeshow Value Goodness-Of-Fit Test Statistic	Signifi-cance
1	8,622	0,071

Source: Data Processed 2023

Based on Table 3, the results of the Hosmer and Lemeshow test show that the Hosmer-Lemeshow Goodness-Of-Fit Test Statistic value is 8.622 and significant at 0.071 which means that the significance value is greater than 0.05 so that H0 is accepted and the model can be said to be fit, and is able to predict the value of the observation or it can be said that the model is acceptable because it matches the observation data. The chi-square estimate is intended to determine the effect of Audit Tenure, Audit Fee ratio, Company Size on Audit Quality.

2. -2 Log Likehood

In logistic regression testing, the first step in logistic testing is to assess the model fit (overall model fit). The statistics used in this model are based on the Likelihood function. The likelihood L of the model is the probability that the hypothesized model describes the input data. To test the null and alternative hypotheses, L is transformed into -2logL. A decrease in Likelihood (-2logL) indicates a good regression model and model fit with the data [25]. The results of the 2 Log Likehood Test are as follows:

Table 4. Results of 2 Log Likehood Test

Model	Value -2 Log Likehood
2 log likehood (block number = 0)	116,704
2 log likehood (block number = 1)	55,288

Source: Data Processed 2023

Based on Table 4. The 2 Log Likehood test results show that the 2 Log Likehood block number = 0) value is 116.704. This can be said that the model without variables does not fit. After entering the variable, the value of 2 log likehood (block number = 1) decreases, so that 2 log likehood (block number = 1) becomes 55.288. The decrease in value means that the addition of independent variables to the model can improve the model so that the model is said to be fit.

3. Cox and Snell R Square and Nagelkerke R Square

Nagelkerke R Square is a modification of the Cox and Snell's R Square coefficient (a measure that tries to mimic the size of multiple regression in the likehood estimation technique). Cox and Snell's R Square has the disadvantage that the maximum value is less than 1 (one), making it difficult to interpret. Nagelkerke R Square modifies the Cox and Snell's R Square coefficient to ensure that its value varies from 0 (zero), to 1 (one), this is done by dividing the Cox and Snell's R Square value in multiple regression. A small value or close to zero indicates that the ability of the independent variables to explain the variation in the dependent variable is very limited. Meanwhile, a value close to one indicates that the independent variables can explain almost all the information needed to predict the dependent variable [14]. The results of the Cox and Snell R Square test are as follows:

Table 5. Cox and Snell R Square and Nagelkerke R Square Test Results

Model	Cox and Snell R Square Value	Nagelkerke R Square Value
1	0,386	0,639

Source: Data Processed 2023

Based on Table 5, the results of the Cox and Snell R Square and Nagelkerke R Square tests show that the Nagelkerke R Square is 0.38 (38.6%) and the Cox & Snell R Square value is 0.639 (63.9%). This means that the independent variables, namely Audit Tenure, Audit Fee ratio, Company Size are able to explain the variation in the dependent variable, namely Audit Quality by 63.9% while the rest is explained by other factors outside of the variables studied.

d. Hypothesis Testing

1. The t-test

In this study, logistic regression analysis was used. The analysis is carried out by looking at the effect of each dependent variable on the independent variable and the overall effect of the dependent variable on the independent variable. The t test is conducted to test the independent variables separately able to explain the dependent variable. The t test results can be seen in the coefficient table in the significance column. If the probability of the t value or significance> 0.05, it can be said that there is no significant influence between the independent variable on the dependent variable. If Ho: u = 0, there is no influence between the solvency ratio, profitability ratio, and Company Size on Audit Quality. Ha: u = 0, there is an influence between the solvency ratio, profitability ratio, and Company Size on Audit Quality. If the real level used is 5% the test result is Sig < (0.05), then Ho is rejected and Ha is accepted. This means that the independent variable can explain the dependent variable [14]. The t test results are as follows:

Table 6: Results of the t-test

Variables	Sig
Audit Tenure	0,006
Audit Fee	0,047
Company Size	0,157

Source: Data Processed 2023

Based on this table, it can be seen the magnitude of the influence of each independent variable on the dependent variable as follows:

Audit Tenure shows a significant effect on Audit Quality, because Audit Tenure has a significance of 0.006 <0.05. This means that the higher the Audit Tenure, the positive effect on the probability of Audit Quality (H1 accepted).

Audit Fee shows a significant effect on Audit Quality, because the Audit Fee significance is 0.047 <0.05. This means that the higher the Profitability ratio, the positive effect on the probability of Audit Quality (H2 accepted).

Company Size shows an insignificant effect on the company's Audit Quality, because Company Size has a significance of 0.157> 0.05. This means that the lower or higher the Company Size, it has no effect on the probability of Audit Quality (H3 rejected).

Analysis Results

a. The Effect of Audit Tenure on Audit Quality

The results of statistical testing using logistic regression show that Audit Tenure has a significant effect on Audit Quality, with a value of 0.006 <0.05, so the first hypothesis is accepted. Audit Tenure has a positive effect on the audit quality of manufacturing companies listed on the Indonesia Stock Exchange in 2021-2023. This means that the length of the relationship with the client during the engagement time limit makes the auditor understand the client's company and accounting system better, so that the audit process runs better.

Audit quality in this study uses agency theory, which explains the contractual relationship between owners (principals) who hire agents to provide services and delegate decision-making authority. Conflicts of interest between managers (agents) and shareholders (principals) can cause information asymmetry, where

managers are more aware of internal information than shareholders. Independent external auditors can mediate this conflict, reduce information asymmetry, and ensure the validity of financial statements.

Long audit tenure can increase the auditor's understanding of the client's business, but it can also reduce auditor independence. This research is in line with the research of Ningtias and Yustrianthe [15], and Murtin and Anam [16], which state that Audit Tenure has a positive effect on Audit Quality. However, research by Rizky Sangaji [17] found that audit tenure has no effect on audit quality, indicating that an engagement period that is too long can reduce audit quality due to an overly familiar relationship between the auditor and the client.

b. The Effect of Audit Fees on Audit Quality

The results of statistical testing using logistic regression show that Audit Fee has a significant effect on Audit Quality, with a value of 0.047 <0.05. This means that the second hypothesis is accepted, indicating that high audit fees increase the incentive for auditors to plan and carry out high-quality audits. Agency theory underlies this research, explaining that agency relationships between owners (principals) and managers (agents) often lead to conflicts of interest, which can be minimized by independent auditors. Independent auditors help ensure the reliability of financial statements and reduce information asymmetry between principals and agents.

This research shows that professional auditors who charge high audit fees tend to produce good audit quality because they have more experience and in-depth knowledge of the client's business. Signaling theory also supports this result, stating that high audit fees are a positive signal about auditor quality and professionalism. Auditors with high audit fees have more motivation to improve their performance and competence, so that the resulting audit quality is also better. This research is in line with the research of Ningtias and Yustrianthe [15], Qolilah [18] and Ginting and Tarihoran [19], which state that high audit fees are associated with good audit quality. However, this result is different from Muhsin's research [20] which states that audit fees have no significant effect on audit quality, indicating that audit fees that are too high can affect auditor independence.

c. The Effect of Company Size on Audit Quality

The results of statistical testing using logistic regression show that Company Size has no significant effect on Audit Quality, with a value of 0.157> 0.05. This means that the third hypothesis is rejected, indicating that the size of the company does not affect audit quality. Both large and small companies, as long as the internal control system is well implemented, the resulting audit quality will still be good.

Agency theory has a close relationship with audit quality because it helps auditors understand and resolve conflicts of interest and information asymmetry between shareholders (principal) and management (agent). In the agency relationship, independent auditors play an important role in ensuring unbiased and impartial financial statements, which are useful for users of financial statements.

The results showed that company size does not affect the company's ability to use the services of a good and professional Public Accounting Firm (KAP). Both large and small companies want good audit quality. A good auditor will maintain independence and professionalism in producing good audit quality, in accordance with the public accountant code of ethics and applicable regulations.

Company size does not have a significant effect may also be because the data used are companies with high total assets, indicating that the company has good management and internal control. Large and small companies have different characteristics in terms of audit information and supervision, but good quality control in large companies makes improving audit quality less significant than small companies.

This research is in line with previous research by Maidani et al. [21] which shows that company size has no effect on audit quality. However, this result is different from Maidani Sinurat's research [21] which concluded that company size has an effect on Going Concern Audit Opinions, with the current ratio measurement showing that the low current ratio affects the company's ability to maintain its survival, which is considered a sign of audit quality by the auditor.

CONCLUSION

This study aims to test and analyze the effect of Audit Tenure, Audit Fees, and Client Size on Audit Quality in manufacturing companies listed on the IDX in 2021-2023. Based on the 2018 PT Tiga Pilar Sejahtera case, agency theory emphasizes the importance of company owners leaving management to professional agents. The sample of this study were 42 manufacturing companies in the consumer goods industry sector, selected using purposive sampling technique. Data analysis using logistic regression, because the dependent variable (audit quality) is calculated with dummy variables. The results showed that: 1) Audit Tenure has a significant positive effect on Audit Quality, proving that the longer the Audit Tenure, the better the Audit Quality; 2) Audit Fee has a significant negative effect on Audit Quality, indicating that the greater the Audit Fee, the lower the Audit Quality; and 3) Company Size has no significant effect on Audit Quality, indicating that the size of the company does not affect Audit Quality.

This study focuses on the variables of Audit Tenure, Audit Fees, and Client Size on Audit Quality. For future researchers, it is recommended to add other independent variables that can affect Audit Quality. The population of this study is manufacturing companies listed on the Indonesia Stock Exchange in 2021-2023. Future research is expected to add observations with a more recent year range to provide a deeper understanding of the company's Audit Quality.

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