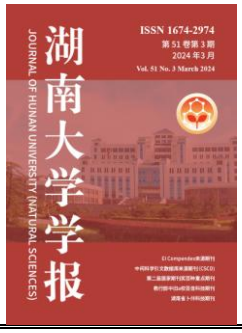

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Impact of a Company's Size and Audit Tenure on Audit Quality in Indonesia

Jenny Morasa[1], Icuk Rangga Bawono[2], Rio Dhani Laksana[2]

[1] Sam Ratulangi University, Manado, Indonesia

[2] Jenderal Soedirman University, Purwokerto, Indonesia

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Abstract: Audit quality in Indonesia is a varied process and can be influenced by various factors. Company size and audit tenure are believed to influence audit quality in Indonesia; therefore, this research was conducted to determine how company size and audit tenure influence audit quality in Indonesia. The novelty of this research lies in the selection of variables and research objects carried out on real estate companies listed on the IDX. This study was conducted using the associative method. The research population comprised 47 companies, and a sample of 39 companies was taken using purposive sampling. The research was conducted on property and real estate companies listed on the Indonesian Stock Exchange for 2019-2022. The type of data used in the research was secondary data, which was analyzed using SPSS Version 20. Logistic regression analysis tested the hypothesis. Based on this research, it can be concluded that company size and audit tenure simultaneously and significantly influence audit quality. Partially, company size has no effect on audit quality, and audit tenure affects audit quality.

Keywords: company size, audit tenure, audit quality.

公司规模和审计任期对印度尼西亚审计质量的影响

摘要：印度尼西亚的审计质量是一个多样化的过程，可能受到多种因素的影响。在印度尼西亚，公司规模和审计任期被认为会影响审计质量；因此，本研究旨在确定公司规模和审计任期如何影响印度尼西亚的审计质量。本研究的新颖之处在于变量的选择和研究对象的选取是在异径X上市的房地产公司上进行的。本研究采用联想法进行。研究对象包括47家公司，并采用有目的抽样的方式抽取了39家公司的样本。该研究针对2019-2022年在印度尼西亚证券交易所上市的房地产公司进行。研究中使用的数据类型为二手数据，使用统计软件版本20进行分析。物流回归分析检验了假设。基于这项研究，可以得出结论，公司规模和审计任期同时显着影响审计质量。部分地，公司规模对审计质量没有影响，审计任期影响审计质量。

关键词：公司规模、审计任期、审计质量。

1. Introduction

The property and real estate sub-sector is one of the most important sectors in a country. This can be used as an indicator to analyze the economic health of a

country [1-3]. Investment in property and real estate is generally long-term, grows in line with economic growth, and is believed to be a promising investment [4-6]. Along with the development of the national economy, the property industry in general has experienced a unidirectional increase. Increased activity in the property industry can be used as an indication that economic activity is starting to improve or revive [7, 8].

The property industry can be a driver of economic activity because increasing this activity will encourage various activities in the sector to boost growth of related sectors. In this case, the property sector has a multiplier effect by encouraging a series of activities in other economic sectors [9-14]. All economic activities, both in the services and goods sectors, will always require property products as a factor of production [15]. The need for property products continues to increase in line with the development of economic activities in a region. With the development of empty land, it is utilized by building housing, shopping centers, and other forms of property [16, 17]. In one of the cases at KAP Arthur Andersen, it was discovered that the Enron company manipulated financial reports by increasing profits, even though the company was experiencing losses. This profit manipulation is due to the company's desire for shares to remain attractive to investors [18].

Enron is a large company, so it can be concluded that a large company size cannot guarantee good audit quality. Audit quality can be evaluated from the perspective of the recipient and provider of audit services. The entity that owns and users of financial statements believe that audit quality occurs if the auditor can provide assurance that there is no material misstatement or fraud in the audited financial reports [19].

Then, the company analyzed in the sample was Agung Podomoro Land Tbk. For five years, it did not change its KAP or independent auditor, but the audit opinion results changed in 2019 and 2012; it received a WTP opinion, and in the following three years, it received a WDP opinion. From the results of the analysis of financial reports, it can be concluded that not changing auditors in five consecutive years could give rise to the possibility of fraud. If there is an indicator that the audit opinion in the first and second years was fair and in the third year, the company replaced the KAP, which then received a fair opinion, it means that the auditor found that there was doubt about the client's ability to continue their business. Thus, the auditor is allowed to choose whether to issue an unqualified report (unqualified opinion) or a disclaimer opinion (provide no opinion).

2. Literature Review

In the development of their business, both individual companies and various companies in the form of other legal entities cannot avoid external funding, which does not always take the form of capital participation from the owner, but in the form of creditors' loan withdrawals [20]. In other words, the parties with an interest in company finances are not only limited to company leaders but also extend to investors, creditors, and potential creditors. In general, auditing is a systematic process of objectively evaluating evidence regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements and predetermined criteria, and conveying the results to interested users [21].

2.1. Audit Quality

Viewed from a public accounting perspective, an accounting audit is an objective audit of the financial statements of a company or other organization with the aim of determining whether the financial statements fairly present the company's financial condition and business results [22]. A comprehensive audit is defined as a systematic process of objectively obtaining and evaluating evidence regarding economic activity statements to determine the level of conformity between these statements and predetermined criteria and communicating the results to interested parties [23]. According to Joseph M. Juran [24], "quality is fitness for use or purpose." This implies that an item is considered to be quality if it meets certain requirements. The features and characteristics of products or services can meet customer expectations from the aspects of marketing, expertise, production, and maintenance. From the meaning of audit and quality above, it can be concluded that the auditor can reflect actual information if they have competence and independence as a measure of audit quality.

According to Watkins [25], audit quality is the extent to which the audit conforms to auditing standards. Febrianto and Widiastuty [4] stated that audit quality is the probability that the auditor will not report an audit report with an unqualified opinion for financial statements that contain material errors. It is stated that audit quality is measured by the accuracy of the information reported by the auditor. It is considered that audit quality is determined by the audit's ability to reduce noise and bias and increase the purity (fineness) of accounting data.

2.2. Company Size

According to Nunnally and Bernstein [17], measurement can be defined as the process of assigning numbers or labels to attributes using standardized or agreed rules to represent the attribute being measured. According to Mardapi [22], measurement is the activity of systematically determining numbers for an object. A company is an organization founded by a person or group of people or other bodies whose activities include production and distribution to meet human

economic needs. The meaning of size and company is conceptualized as company size. Company size can be determined by analyzing its average sales performance over the current period and projecting it for the next several years. These sales results are reduced by the amount of costs incurred each month in the current year and several upcoming years. If the amount of sales is greater than the costs incurred, the income earned will be greater. Of course, the amount of this income is before tax deductions are imposed. If the sales proceeds are less than the costs incurred, the company is at a loss. This is very undesirable for the company owner. Therefore, all companies must strive to ensure that the business they run makes a profit.

2.3. Audit Tenure

Audit tenure is the period of engagement between the auditor and the client, which is measured by the number of years. Audit tenure is associated with two constructs: auditor expertise and economic incentives. Audit tenure is associated with the auditor's expertise. Auditors can gain a better understanding of the client's business processes and risks. In addition, audit tenure is related to vigilance regarding the auditor's familiarity with clients. The more skilled and experienced the auditor, the longer the engagement. Second, audit tenure can create economic incentives for auditors to become less independent. It is feared that the existence of a relationship between the auditor and the client for a long time will result in a loss of auditor independence. The loss of independence can be seen from the increasing difficulty auditors have in providing going concern audit opinions.

3. Research Method

This research uses an associative descriptive method that describes a variable independently, either one or more variables without making comparisons or connecting the variable with other variables, and an associative method that investigates the relationship between two or more variables. The data used is quantitative with financial reports of property and real estate companies for 2019-2022. The total population of property and real estate companies in Indonesia is 39, each with 5 years of financial reports. This amounts to 195 financial reports analyzed by the researchers. The sample used can be seen in the following table.

Table 1 Operational variables (Developed by the authors)

Variable	Definition	Size	Scale
X1: Company Size	Company size is shown by the total assets owned by the company.	Size = natural log of total assets	Ratio
X2: Audit Tenure	The period of engagement between the auditor and client, measured by calculating the number of years a KAP has audited a company's financial statements consecutively	The KAP audit tenure is the number of years that auditors from the same firm have been working with the same clients, determined by calculating the number of years that the KAP has conducted audit engagements with a client. The first year of the agreement is designated as Year 1, with subsequent years being denoted by adding 1 to the previous year	Interval
Y: Audit Quality	Probability of assessing that the financial statements contain material errors and that the auditor will discover and provide an assessment	If $\mu-\sigma < ROA < \mu+\sigma$ for high audit quality (1) and if $ROA > \mu+\sigma$ or $ROA < \mu-\sigma$ for low audit quality (0)	Nominal

Analysis of the research data used descriptive statistical, multicollinearity, and binary logistic regression tests, which include case processing summary, feasibility test of the regression model, cross-tabulation test, overall model summary test, and hypothesis testing using simultaneous (omnibus) and partial (Wald's) tests by processing data using the SPSS Version 20 system. The logistic regression model uses a logistic regression equation with standardized coefficients obtained as follows:

$$1 - {}^{KA} = \alpha + {}^{1}UP + {}^{2}AT + €it$$

1-KA

where:

$1 - {}^{KA}$ - audit quality

1-KA

α - constant

UP - company size

AT - audit tenure

1 and 2 - coefficient of each variable

€ - company error in year *i*

4. Results

Descriptive statistical tests were used to describe or illustrate the variables in this research. The data presentation is based on a sample of 195 financial reports, with UP representing company size, AT representing audit tenure, and KA representing audit quality. These data were calculated and analyzed using descriptive statistics, including mean values, standard deviation, variance, maximum, minimum, and range. Furthermore, in this statistic, there is no error rate because this research does not intend to make generalizations. The following presents the results of the descriptive statistical test.

Table 2 Descriptive statistics (Data processed by SPSS)

	N	Range	Min	Max	Mean Statistics	Std. Error	Std. Deviation	Variance
UP	195	7	12	19	14,92	,109	1,519	2,308
AT	195	4	1	5	2,54	,099	1,389	1,930
KA	195	1	0	1	,71	,032	,454	,206
Valid N Listwise	195							

Before being used to test a hypothesis, the model must be tested using a multicollinearity test. The multicollinearity test in this research was used to test the regression model by finding a correlation between the independent (free) variables. A good regression model should have no correlation between independent (free) variables. The following are the results of the multicollinearity test.

Table 3 Testing the multicollinearity of coefficients[a] (Data processed by SPSS)

1	Model	T	Sig.	Collinearity Stat.	
				Tolerance	VIF
	Constant	2,771	,006		
	UP	-,028	,978	,886	1,128
	AT	-2,666	,008	,886	1,128

The results of the multicollinearity test are obtained from the tolerance and variance inflation factor (VIF). The basis for decision-making using the VIF and tolerance is that the tolerance value is 0.886 > 0.1 and the VIF value is 1.128 < 10, and there is no multicollinearity between the independent variables in this regression model. Thus, there is no multicollinearity between company size and audit tenure so that the correlation of the independent variables is good and can be continued in the next test, namely logistic regression by testing using case processing summary, which is a summary of the number of samples. The case processing summary results explain that 100.0 percent were included in the analysis and selected to determine whether there were missing data. The case processing data summary shows 0.0%, indicating that there are no missing data in the research. The feasibility of this regression model was assessed using the Hosmer-Lemeshow test. This can be seen from the significant value. The following are the Hosmer-Lemeshow test data.

Table 4 Testing the feasibility of the Hosmer-Lemeshow test regression model (Data processed by SPSS)

Step	Chi-Square	df	Sig.
1	8,668	8	,371

The results of the Hosmer-Lemeshow test explain this model to test H0 that empirical data can be concluded based on the decision-making value that there is a sig. value. If 0.371 > 0.05, H0 is accepted, which means this research is in accordance with the data. This cross-tabulation test can be seen in the classification results (Table 5).

Table 5 Cross-tabulation test classification[a] (Data processed by SPSS)

Observed		KA		Predicted Correct Percentage
	0	0	1	,0
Step 1 KA	1	0	56	100,0
Overall Percentage		0	139	71,3

The classification table shows zero (0) as a bad value and one (1) as a good value. The number of samples with good audit quality was 139. Meanwhile, 56 samples had poor audit quality. The number of samples was 195. Therefore, the overall percentage value before the independent variables are included in the model is 139/195 = 71.3%, which means the accuracy of this research model is 71.3%. The overall test of the summary model in this study is based on the Nagelkerke R Square and Cox & Snell R. The following are the results of the summary mode.

Table 6 Testing the entire model summary (Data processed by SPSS)

Step	-2 Log Likelihood	The Cox & Snell R Square	The Nagelkerke R Square
1	226,066[a]	,039	,056

The overall results of the summary model explain the Cox & Snell R Square value of 0.039 and the Nagelkerje R Square value of 0.056. Therefore, the Nagelkerje R Square value shows that the ability of the independent variable to explain the dependent variable is 0.056 or 5.6% and there are 100% - 5.6% = 94.4% of other factors outside the model that explain the dependent variable. Based on previous research, there are 10 other variables that can influence audit quality. Hypothesis test results were obtained using analysis techniques with simultaneous (omnibus) and partial (Wald's) tests. The simultaneous (omnibus) test in this research was to jointly determine the influence of company size and audit tenure on audit quality. The results of this test can be seen in Table 7.

Table 7 Omnibus test of the model coefficients (Data processed by SPSS)

Step 1		Chi-Square	Df	Sig.
	Step	7,781	2	,020
	Block	7,781	2	,020
	Model	7,781	2	,020

The results of the omnibus test of the model coefficients show that the variables Company Size (X1) and Audit Tenure (X2) have a chi-square value of 7.781. Based on this test, a significance value of 0.020

was obtained for the two variables, which means that company size and audit tenure can influence audit quality. This is proven by a significance value of 0.020 < 0.05. The partial (Wald's) test in this research was to determine the effect of company size and audit tenure on audit quality. Table 8 represents the results of this test.

Table 8 The Wald test variables in the equation (Data processed by SPSS)

	B	SE	Wald	F Sig.	Exp. (B)	95% CI for EXP (B)	
						Lower	Upper
UP	-,006		,116,000	1,982	,997	,795	1,251
AT	-,317	,123	6,643	1,101	,729	,573	,927
Step							
Constant	1,792	1,656	1,171	1,279	6,000		
1[a]							

The UP variable has the lowest value of 0.795 or 79.5% and the highest value of 1.251 or 125.1%, based on a 95% significance level. Meanwhile, the AT variable has the lowest and highest values of 0.573 (57.3%) and 0.927 (92.7%), respectively, based on a 95% significance level. The partial (Wald's) test determined that UP has a significance value of 0.982 (98.2% > 0.05 or 5%), so H0 is rejected, which means it has no chance of having an influence on audit quality. Meanwhile, AT has a significant value of 0.010 (1% < 0.05 or 5%) so H0 is accepted, which means it has the opportunity to influence audit quality.

5. Discussion

5.1. Formed Regression Model

The logistic regression model is used to determine whether the probability of the occurrence of the dependent variable can be predicted by the independent variable. The logistic regression equation using standardized coefficients is obtained as follows:

$$1 - \frac{KA}{1-KA} = 1{,}792 + 0{,}003X1 + -0{,}317X2 + €it$$

Description:

a. The constant value (α) of 1.792 indicates that if the variables of company size and audit tenure are removed, the value of the audit quality variable is 1.792.

b. The value of the coefficient β^1 of -0.003 means that for every decrease in company size by one unit, there is an opportunity to increase the audit quality value by 0.003 assuming that the other independent variables are constant.

c. The value of the β^2 coefficient of -0.317 means that for every decrease in audit tenure by one unit, there is an opportunity to increase the audit quality value by 0.317 with the assumption that the other independent variables are constant.

5.2. Analysis Results

a. Hypothesis 1 is accepted, company size and audit tenure have the opportunity to simultaneously influence audit quality. Based on the level of significance, the step has a sig value. 0.020 < 0.05, which means that company size and audit tenure together have the opportunity to influence audit quality. In this case, one variable has a significant effect on audit quality, audit tenure because an auditor's too long period with the company can reduce the auditor's independence, which has an impact on audit quality.

b. Hypothesis 2 is rejected; company size has no chance of influencing audit quality. Based on the test criteria, Company Size has a significance value of 0.982 > 0.05, so H0 is rejected, which means it has no chance of influencing audit quality. In this case, company size does not have a significant effect because the researchers used data on companies with high total assets, so that If total assets are high, the company possesses effective management and internal control, without considering the company's size as a determining factor. However, certain elements can have a detrimental impact on audit quality.

Hypothesis 3 is accepted; audit tenure has the opportunity to influence audit quality. Based on the test criteria, Audit Tenure has a significant value of 0.010 < 0.05 so that H0 is accepted, which means it has an influence on audit quality. In this case, Audit Tenure has the opportunity to have a significant influence because the data used by researchers is data that most companies have used auditor services for five consecutive years, so that the auditor's closeness to the company will increase and fraud or special relationships can occur.

6. Conclusion

Test results using logistic regression show that the variables Company Size (UP) and Audit Tenure (AT) simultaneously influence audit quality. This is due to the financial condition seen from return on assets (ROA); if the ROA is either too high or too low, it can significantly impact the company's ability to avoid bankruptcy. The Company Size (UP) variable, which shows only the size of total assets owned by the company, does not affect audit quality. The Audit Tenure (AT) variable has an effect on audit quality. This is because a longer engagement period causes a decrease in independence and objectivity due to the closeness (special relationship) between the two parties, thereby having a negative impact on audit quality.

Many previous studies have examined the influence of company size and audit tenure on audit quality and obtained different results; therefore, they are still very contradictory. There is research that states that company size and audit tenure have a significant effect on audit quality, and there is also research that states that company size and audit tenure do not have a significant effect on audit quality.

The strength of this research is that it clearly shows the influence of company size and audit tenure on audit quality. The weakness is that researchers have not been able to add more variables to this study.

Recommendations for future research include incorporating additional variables to enhance the robustness of the research model. Some of these variables are auditor independence, auditor competency and expertise, and auditor experience.

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