The Effect of Audit Fee, Audit Tenure, KAP Reputation, and Audit Rotation on Audit Quality in Transportation Companies Listed on the Indonesia Stock Exchange

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Abstract

Transportation companies is a company whose activities are engaged in the field of goods or human transportation services from the initial place of transportation until the place where the transportation activity stops. This study aims to determine the relationship between audit fees, audit tenure, hood rotation, and audit rotation on audit quality in transportation companies listed on the Indonesian stock exchange with the official website www.idx.co.id Associative research method with quantitative approach. The population of this analysis is 22 companies with a research period of 3 years. Therefore, the number of samples is 66 companies. The technique used in the research that has been tested shows that variables with the greatest significance are audit fees, audit rotation, hood reputation, and audit tenure on audit quality. The data was also processed with the help of SPSS version 20 program with logistic linear regression technique.

I. Introduction

According to DeAngelo (1981) in Wahono (2014) revealed "audit quality as the probability of where the auditors were able to find and report a fraud or a breach in the client's accounting system". audit quality is the ability of the auditor to find any material misstatements and the will reveal the error in accordance with the code of conduct relevant public accountant and guided by auditing standards that apply. The auditor is able to reveal the actual state of the financial statements when there are things that violate applicable regulations so that the financial statements are free from material misstatement, it is called good audit quality.

"The quality audit is considered an important factor which affects the reliability of financial information" according to Pham, Duong and Quang (2017). The quality of the audit produced by the independent auditor creates a good reputation for the auditor towards an entity. For get the results of quality audit opinion that many companies go - public choose the best audit services in order to improve the quality of financial statements.

Audit fees are indispensable to reduce fraud such as corruption and other irregularities. Therefore, the audit fee must be independent and competent. One of the right solutions in minimizing fraud is audit rotation where each company makes different regulations every year. Audit quality also affects the auditor's relationship with the company as seen from the auditor's annual financial report (audit tenure). Furthermore, the reputation of the auditor also affects the quality of the audit where the trust of the client carried by the auditor becomes a very high benchmark for assessment and consideration in a company from time to time.

As for the phenomenon of PT Garuda Indonesia Tbk, where a public accountant (AP) made 3 omissions in auditing the 2018 financial statements. Previously, Garuda Indonesia's financial statements drew a polemic where there was a refusal to sign the approval of the 2018 financial report results by the Garuda Indonesia commissioner. This was due to differences of opinion regarding the recording of transactions with Mahata worth US\$ 239.94 million in the income line. In fact, there has been no payment from Mahata until the end of 2018.

The Secretary General of the Ministry of Finance, Hadiyanto, detailed 3 omissions. First, the AP has not yet accurately assess the substance of the transaction for activities of treatment the accounting of revenue recognition and other income receivable - others. Because the AP has been recognizing revenue receivable   although   nominally   has   not been received by the company. "So that the AP is proven to have violated the Audit Standard (SA) 315," said Hadiyanto, Friday (28/6). Second, public accountants (AP) has not been fully obtain audit evidence sufficient to assess treatment accounting in accordance with the substance of the transaction agreement. It's called abuse SA 500. Lastly, the AP also could not consider the fact-fact after the date of the financial statements as the basis of the accounting treatment, where it is in violation of the SA 560. Not only have that, the Public Accounting Firm (KAP) Kasner where shelter was asked to controlled KAP quality control standards. "KAP inevitably has to comply with this standard," he explained. Not only that, the firm that audited   financial statements Garuda Indonesia is also subject to a written warning accompanied obligation to make improvements to the Quality Control System KAP and to be reviewed by BDO International Limited to KAP Tanubrata. This eventually led to sanctions from the Center for Financial Professional Development (PPPK).   (Source: https://www.cnnindonesia.com/ekonomi/20190628124946-92-407304/kemenkeu- beberkan-three-negligence-auditor-garuda-indonesia)

Based on the background described that the importance of accurate information in influencing audit quality and anticipating omissions in auditing financial statements, the researchers set out to analyze "The influence of audit fees, audit tenure, reputation KAP, and audit rotation on audit quality in transportation companies listed on the Indonesia Stock Exchange".

II. Review of Literature

2.1 Fee Audit

According to Aisha, F. Gunawan, H, and Purnamasari (2014) revealed "audit fee is the amount of charge obtained from the company's auditors in their audit clients. The amount of theu fee obtained depends on the assignment, the level of expertise required in carrying out its duties, the structure of the KAP fee itself and other professional considerations. The determination of the audit fee is usually based on a contract between the auditor with   auditee in accordance with the timing of the process audit, service and are the number of staff required tou the audit process".

2.2 Audit Tenure

Permana (2012) revealed "The relationship between auditors and clients should be able to accommodate optimal audit quality. The period of engagement is too short time can lead to specific knowledge about the client still slightly so that audit quality is low, if too long can cause a decrease in independence and objectivity due to excessive familiarity between the two parties ".

2.3 KAP Reputation

According to Pratiwi, Ni., P & Yadnyana (2015) and Marpaung, O., C., & Latrini, Ni., M., (2014) "KAP reputation can be interpreted as a benchmark that shows audit quality, KAP having a good reputation will tend to maintain its reputation by providing good audit quality. With a high audit quality, the possibility of disclosure of companies committing fraud is greater. Reputation audit determine the credibility of (the quality, capability, or power to generate confidence) a financial statement".

2.4 Audit Rotation

Rotation is a change in the Public Accounting Firm that provides audit services to its clients or the entity. Audit rotation is an external factor that affects audit quality. To increase the confidence of investors and users of financial statements, entities must improve quality audit financial reports and conduct rotation audit partners to gain the trust of users of financial statements. Based on previous research conducted by Siregar, et al (2012) "found evidence that before the regulations regarding mandatory rotation of audit, audit partner rotation negative effect but when with regulation of audit firm rotation show the positive influence".

2.5 Audit Quality

According to the Kurniasih, M., & Rohman (2014) "that the purpose of the audit quality is to improve financial reporting performance results of the audit client that can be used by users of financial statements audit with an attitude of auditor independence in carrying out its duties check misstatement material contained in the financial statements and reports are transparent with evidence is evidence obtained by the auditor ".

Indonesian Institute of Certified Public Accountants (Certified) issued a Quality Indicator Guide Audit Firm on 17 October 2016. In this guide the audit at the level of the firm that includes audit engagement on statements financial conducted by Public Accounting as follows:
1. Rewards Policy Services
2. Organization andu Governance of KAP
3. Engagement Control Range
4. Result of Quality Review Inspection of External and Internal Parties
5. Control Quality
6. Usage Time Engagement Key Personnel
7. Ethics and Auditor Independence
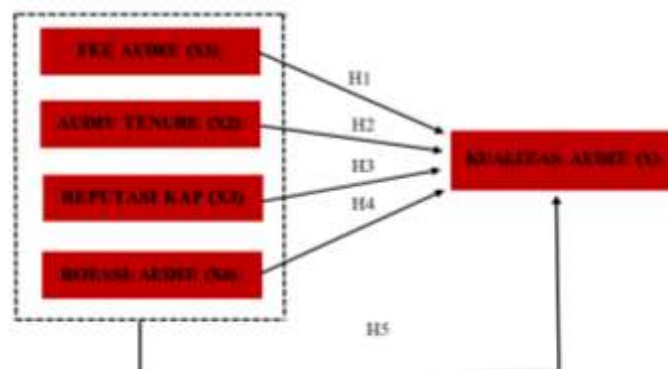8. Auditor Competence

2.6 Conceptual Framework

Figure 1. *Conceptual Framework*

2.7 Hypotesis

Following research hypothesis:

H1: Audit Fee influence on Audit Quality in the Transport Sector Company listed on the Stock Exchange Indonesia Year 2017 – 2019.

H2: Tenure Audit effect on the Company's Audit Quality Transport Sector listed in Indonesia Stock Exchange in the year 2017 - 2019.

H3: Reputation KAP affect the Company's Audit Quality in the Transport Sector listed on the Stock Exchange Indonesia Year 2017 - 2019.

H4: Audit Rotation effect on Quality Audit the Transport Sector Company listed on the Stock Exchange Indonesia Year 2017 - 2019.

H5: Fee Audit, Audit Tenure, Firm Reputation, Rotation Effect Audit to Audti Quality in Transport Sector Company listed on the Indonesia Stock Exchange Year 2017 – 2019.

III. Research Method

3.1 Research Methodology

The research method used is associative/relationship research. According to Sugiyono (2015:11) "Associative Research aims to determine the effect or also the relationship between two or more variables". A quantitative approach is a kindu data used in this research approach. Sources of data used are secondary data in the form of literature review and documentation.The data used in this research is financial statements and annual report Transport Sector listed in Indonesia Stock Exchangeu in the year 2017-2019.

3.2 Population and Sample

Sugiyono (2014) revealed "Population is the entire collection of elements that can be used to make some conclusions". There are 46 Transportation Sector companies on the Indonesia Stock Exchange in 2017 – 2019 which are used as the population.

According to Sugiyono (2014) revealed "The sample is part of the number and characteristics possessed by the population". Purposive sampling is the method used in the research sampling technique. According Sugiyono (2014) revealed the "purposive sampling is a sampling technique with particular consideration with the aim to obtain representative samples in accordance with predetermined criteria".

The criteria for in this study are:

1. Transport Sector Company in Indonesia listed on theStock Exchange Indonesia (BEI) in the year 2017 - 2019.

2. Transportation Sector Companies that do not issue financial reports after being audited by independent auditors in 2017 – 2019.

3. Transportation Sector Companies that does not have the completeness of the data required in research in 2017 - 2019.

Table 1. Research Sample

Criteria	Sample
Transport Sector in Indonesia Companies listed on the Stock Exchange Indonesia (BEI) in 2017 -2019.	46
Transport Sector Company that does not	

publish financial statements as audited by independent auditors years 2017-2019.	(16)
Transport Sector Company that do not have the required data completeness in research in 2017-2019.	(8)
The total sample studied in 2017-2019	22
Total samples 22 × 3 years	**66**

Research samples as much as 22 company transport sectors in BEI in the year 2017 to 2019 with a sample of observations of as many as 66 financial statements andu annual report Transport Company which listed on the Indonesia Stock Exchange in 2017 –u 2019.

3.3 Definition of Operational

Table 2. Definition of Operational Variable

Variable	Definitions Variable	Indicator	Scale
Fee Audit (X1)	Audit fee is remuneration in the form of money or goods or any other form of paid or received by the client or other parties to obtain the enggagement of clients or other *(Agoes, 2012:56)*	This variable is measured using the natural logarithm (Ln) of the audit fee received by the auditor.	Ratio
Tenure Audit (X2)	Audit Tenure is the length of the relationship between the auditee KAP same. *(Ardiani, Nurul, Emrinald dan Nurul, 2012)*	This variabel is measured by calculating the number of years the auditor has engaged with the same company, where the initial engagement year starts with number 1 and is added 1 for the year next if the auditors are the same. *(Kurniasih dan Rohman, 2014)*	Nominal
Reputation KAP (X3)	Reputation audit very determine the credibility of (the quality, capability or strength to engenders trust) a financial statement. *(Pawitri, Ni., P dan Yadnyana, 2015)*	This variable is measured using a dummy variable, namely the number 1 is given if the company is audited by the KAP *big four* and 0 if the company is audited by the KAP *non – big four*. *(Tandungan dan Mertha, 2016 : 57)*	Nominal

Rotation Audit (X4)	Regulation made of rotation of audit aims to improve the quality of the audit based on the assumption that the longer the relationship between auditor both audit partner or the firm and its clients can reduce auditor independence. *(Kurniasih, M., dan Rohman, 2014)*	The audit rotation variable is measured by using a dummy variable. Where if companies make the turn KAP before the contract expired, that is before 3 years for auditors itself then rated 1 and rated 0 if the company was not doing rotation of auditors.	Nominal
Audit Quality (Y)	Quality audits as the probability that the auditors is able to find and report any fraud or breach in the client's accounting system. *(DeAngelo, 1981 dalam Wahono, 2014)*	This variable was measured using a dummy variable, where KA = 1 when it meets the criteria of $\mu - \sigma$ ROA $\mu + \sigma$, showing the quality audit high and KA = 0 to ROA> $\mu + \sigma$ where management practices "window dressing" or ROA <$\mu - \sigma$ where management practices "taking a bath" which shows the quality of the audit low.	Nominal

3.3 Data Analysis Techniques

The techniques used in this study isu logistic regression analysis with the data observed from the transport sector company listed inStock Exchange Indonesia(BEI) during the 3-year period is 2017 -u 2019. According Ghozali(2018: 325) "Logistic regression analysis (logistic regression) is a regression that tests whether there is a probability that the dependent variable can be predicted by the independent variable". Regression model estimation is done using SPSS version 20. The logistic regression equation in this study are:

$$KA = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where:

β_0	= constant
$\beta_1, \beta_2, \beta_3, \beta_4$	= coefficient of variable
Koefisien Variabel X_1	= Fee Audit
X_2	= Audit Tenure
X_3	= Reputation KAP
X_4	= Audit Rotation
KA	= Audit Quality
ε	= variable Disruptors

a. Assessing Feasibility of the Model Regression

Feasibility of the regression model was assessed using Hosmer and Lemeshow's Goodness of Fit Test. If the value statistics of Hosmer and Lemeshow's Goodness of Fit

Test is equal to or less than 0.05 then the null hypothesis is rejected, meaning that there is a significant difference between the model and the observed value and if the statistical value of Hosmer and Lemeshow's Goodness of Fit Test is greater than 0.05 then the null hypothesis   can   is rejected mean a model able to predict the value of his observations.

b. Assessing Model Fit

The fit model serves to determine whether the dependent variable is affected by all independent variables. From this hypothesis, in order for the model to fit with the data, H0 must be accepted. There is a reduction in the value between the initial value of -2LogL with the value of -2LogL in the next step. Showing the input data and the decrease in the value between the initial value of -2LogL with a value of -2LogL in the next step shows that the hypothesized model fits the data.

c. Research Hypothesis Testing

Parameter estimation is seen through the regression coefficients to determine the effect of each independent variable on the dependent variable. Hypothesis testing is done by comparing the probability value (sig) with a significance level of 95% or a significance level of 5% ($\alpha = 0.05$).

IV. Results and Discussion

4.1 Statistical Analysis Descriptive

Analysis Descriptive statistics is a statistical analysis that describes the file format of each variable seen from the mean value, maximum, and minimum so inform data more complete.

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FEE AUDIT	66	8,74	27,79	17,5765	4,27567
AUDIT TENURE	66	,00	1,00	,6364	,48473
REPUTAtion KAP	66	,00	1,00	,5758	,49801
ROTATION AUDIT	66	,00	1,00	,1818	,38865
AUDIT QUALITY	66	,00	1,00	,9394	,24043
Valid N (listwise)	66				

Source: processed by SPSS version 20

1. The audit quality as the Y variable has a sample ofu 66, with a minimum value of 0.00, a maximum of 1.00, an average of 0.9394 with a standard deviation of 0.24043.
2. The audit fee as the X1 variable has a sample of 66, with a minimum value of 8.74, a maximum of 27.79, an average of 17.5765 with a standard deviation of 4.27567.
3. Audit tenure as the X2 variable has a sample of 66, with a minimum value of 0.00, a maximum of 1.00, an average of 0.6364 with a standard deviation of 0.48473.
4. The reputation of KAP as variable X3 has a sample of 66, with a minimum value of 0.00, maximum 1.00, an average of 0.5758 with a standard deviation of 0.49801.
5. Rotation of audit as variable X4 has a sample of 66, with a minimum value of 0.00, a maximum of 1.00, averageu -u mean 0.9394 with a standard deviation of 0.24043.

4.2 Logistics Regression Analysis Model

Functions to measure the effect of more than one independent variable on the dependent variable using the following equation:

$$KA = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

The use of the regression model resulted in:

Table 4. Variables in theu Equation

| | B | S.E. | Wald | df | Sig. | Exp (B) | 95% C.I.for EXP (B) | |
							Lower	Upper
Step 1[a] X1	-.156	.160	.941	1	.332	.856	.625	1.172
X2(1)	-1.149	1.540	.557	1	.456	.317	.015	6.486
X3(1)	-1.342	1.198	1.254	1	.263	.261	.025	2.735
X4(1)	-.515	1.683	.094	1	.759	.597	.022	16.171
Constant	7.330	4.565	2.578	1	.108	1525.082		

a. Variable(s) entered on step 1: X1, X2, X3, X4.
Source: processed by SPSS version 20

Regression results from the table above:
1. From the table above for the audit fee coefficient, the regression coefficient is -0.156 and the significant value for is 0.332. Because regression coefficient is negative with significant value 0.332> 0.05 thenu can conclude that feesu audit affects the quality of the audit.
2. From the table above, the audit tenure coefficient shows a regression coefficient of -1.149 and a significant value of 0.456. Because the regression coefficient is negative with significant value 0.456> 0.05, it can be concluded that the audit tenure on audit quality is rejected.
3. From the table above, the KAP reputation coefficient shows thatu the regression coefficient is -1.342 and the significance value is 0.263. Because the coefficient regression is negative with significant value 0.263> 0.05, it can be concluded that the reputation of KAP effect onu audit quality rejected.
4. From the table above for the audit rotation coefficientu shows the coefficient regression-0.515 and the significance value is 0.759. Because the coefficient regression is negative with a significant value of 0.759 > 0.05, it can be concluded that audit rotation has an effect on audit quality and is rejected.

4.3 Assessing the Feasibility of the Regression Model

Table 5. Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.495	7	.219

Source: processed by SPSS version 20

Table 5 shows the value of Chi -u Square of 9.495 with a significance of 0.219. Based on the results of significant value greater than 0.05, the null hypothesis can not be rejected meaning that the model is able tou predict the value observations.

4.4 Assessing Model Fit

Table 6. Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	27.107[a]	.045	.124

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.
Source: processed by SPSS version 2.

Table 6 shows the magnitude of the coefficient of determination indicated by the value. Where H0: the hypothesized model fits the data, H1: the hypothesized model does not fit the data. Sotest results Nagelkerke R Square demonstrate the value of 0.124, or 12.4%, which showsu that the hypothesized model fits the data.

4.5 Hypothesis Testing

Table 7. ANOVA[a]

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3.598	1	3.598	1445.057	.000[b]
Residual	.159	64	.002		
Total	3.758	65			

a. Dependent Variable: Kualitas Audit (Y)
b. Predictors: (Constant), Unstandardizedu Residual
Source : processed by SPSS version 20

Based on the results of hypothesis testing in table 3.1.5 obtained:
1. X1: F count> F table, namely 1445.057> 2.25 withu sig 0,000b <0.05u means, a variable feeu auditu sig positive effect onu audit quality at the transport company.
2. X2: Fcount > Ftable, which is 1445,057 > 2,25 with a sig value of 0.000b < 0.05, which means that the audit variable tenure has a positive and sig effect on audit quality in transportation companies.
3. X3: Fcount > Ftable, which is 1445,057 > 2,25 with a sig value of 0.000b <u 0.005, which means that the KAP reputation variable has a positive and sig effect on audit quality in transportation companies.
4. X4: Fcount > Ftable, which is 1445,057 > 2,25 with a sig value of 0.000b <u 0.005, which means that the audit rotation variable u has a positive andu sig effect on audit quality in transportation companies.

4.6 Discussion

Logistic Regression Analysis is testing the hypothesis that used in testing the effectu audit fee, audite tenure, the firm's reputation, and the rotation of audit to audit quality. This test is done by comparing the probability value (sig) with a significance level of 5% (0.05). If it is greater than 0.05 then the hypothesis is accepted and the model is able to predict the value of its analysis.

Based on the results of data processing that feeu auditeffectu positiveon audit quality. This variable was measured by using the natural logarithm of the data analyzed in accordance with the professional fee as transport companies listed on stock exchanges in Indonesia. Based on previous research conducted by Yuniarti (2011), Nindita and Siregar

(2012) and Gammal (2012) which proved that audit fees had a significant effect on audit quality. Higher costs will improve the quality of the audit because the audit fees earned inu one year and estimatesoperating costs required to implement the audit process can improve the quality of audits.

Based on the results of data processing that audit tenure has a positive effect on audit quality. This variable was measured by way counting the number of year auditor termu contracts with the same company if the duration of the contract which the auditor annually both given the number 1. This is in line with research Turel et.al (2017) which states that the length of engagement audit would improve audit quality and audit quality does not deteriorate with tenureaudit firms or audit quality is increased when the new audit firm retained. Thus, the longer the tenure, the audit quality will increase (positive relationship).

Based on the results of data processing that KAP reputation has a positive effect on audit quality. This variable is measured using a dummy variable, where the number 1 is given if the company is audited by theKAP big four. This is in line with the research of Pham et.al (2017) which proves that the reputation of KAP has a positive and significant effect on audit quality. This research is in line with Nizar (2017) the reputation of theKAPs big four will tend to have good audit quality compared to the KAPs non-u big four. KAP good repute wouldu tendu maintain its reputation among the public.

Based on the results of data processing, audit rotation has a positive effect on audit quality. This variable is measured by using a dummy variable, where if the company variable changes KAP before the period. If the contract expires, i.e. before 3 years for the auditor himself, it is given a value of 1. This is in line with Nadia F. (2015) proving that audit rotation has a positive and significant effect. This researcher is in line with Ardani (2017) who stated that audit rotation has no significant effect on audit quality. With its done auditor rotation will reduce the interactionu too close between the client and the auditor to reduce audit quality.

V. Conclusion

This study shows the effect of audit fees, audit tenure, the firm's reputation, the rotation of the audit of the quality of audit on transport companies listed on stock exchanges in Indonesia. By using purposive sampling, this analysis finds 22 companies as samples for the period 2017 – 2019, so the total sample analyzed is 66 transportation companies. The results of this analysis can conclude that audit fees, audit tenure, reputation hood, audit rotation have a positive effect on the quality of the audit. The effect of the largest significant variable Exp (B) is audit fees, audit rotation, KAP reputation, audit tenure if the value is below 1, it means that the risk of tends to be smaller.

Based on the results of research put forward by the author. For those who review the results of this study, it is hoped that they will be able to add information and insight and can be used as additional references in research. For companies that provide more accurate data through the issuance of financial statements to be given the ease for further research to analyze the necessary data. For further researchers, it is recommended to use other variables that have more potential on audit quality.

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