

# Effect of Audit Fee, Audit Tenure and Audit Rotation on Audit Quality with the Audit Committee as Moderation

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**Abstract:** Quality audit is a systematic and independent check to determine activities, quality and results conform with planned arrangements and whether those arrangements are implemented effectively and in accordance with the objectives. This study aims to analyze the effect of audit fees, audit tenure, and audit rotation on audit quality with audit committees as moderation in manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2021 period. The sampling technique used in this study was purposive sampling. The sample of this study consisted of 303 companies that met the criteria as a unit of analysis. The analytical method used is logistic regression analysis. The results of the study provide empirical evidence that audit fees and audit committee moderation with audit fees have an effect on audit quality. Meanwhile audit tenure, audit rotation, and audit committee moderation with audit tenure and audit rotation have no effect on audit quality.

**Keywords:** Audit Fees, Audit Tenure, Audit Rotation, Audit Quality, Audit Committee

## I. INTRODUCTION

Company performance can be seen from the financial statements owned by the company. Financial reports provide financial information needed as a means of decision making by both internal and external parties of the company. Audit quality is a very important part in presenting audited financial reports. In order for audited financial reports to be useful for decision making, professional auditor attitudes are needed to produce good audit quality. Research on the factors that influence audit quality has been carried out and is currently growing. These various studies show that audit quality is very important in the preparation of a company's financial statements. Factors that influence audit quality in this study are audit fees, audit tenure, audit rotation, and audit committees as moderation.

Audit fees are fees received by public accountants after carrying out their audit services. The amount depends on the assignment risk, the complexity of the services provided. Audit fees can improve audit quality, because audit fees are obtained in one year and the estimated operational costs needed to carry out the audit process can improve audit quality, audit fees have a significant relationship to audit quality. If the company's condition is not good, the company's management will not choose a high quality auditor with a high fee. Audit tenure is the engagement period between a Public Accounting Firm and a client regarding the agreed audit services. A short tenure audit conducted by the auditor on new clients, will require quite a long time for the auditor to find out how the business environment and the actual state of the company are so that it will affect the level of audit quality.

One solution that can be used to prevent fraud in financial statements is to do audit rotation. Audit rotation is an auditor rotation regulation that must be carried out by companies, with the aim of producing quality and upholding auditor independence. With this audit rotation it is hoped that it will be able to improve the quality of the resulting audit, because an audit engagement period that is too long can disrupt the independence relationship that occurs between the auditor and the entity so that it will reduce the quality of the resulting financial reports.

Audit committee is a committee that works professionally and independently formed by the board of directors and as such its task is to assist and strengthen the function of the board of commissioners (or supervisory board) in carrying out the oversight function of the process of financial reporting, risk management, audit implementation and implementation of corporate governance in companies. This includes a review of the company's internal control system, the quality of financial reports, the effectiveness of the internal audit function, and oversight of the audit process which will help improve audit quality.

## II. LITERATUR REVIEW

This study will discuss the basis for applying the explanation of the dependent variable and the independent variable. According to (Sugiyono, 2015) the dependent variable is the outcome variable that is influenced by the independent variable while the independent variable is the independent variable or variable that has influence or causes changes or matters arising from the dependent variable applied in the study.

### Agency theory

Agency theory (agency theory) is a theory that provides an explanation of the agency relationship, namely the principal (principal) and the agent (agent). Jensen and Meckling (1976) agency relationship is known as a contract in which a party whose position is as principal binds another party who is positioned as an agent to carry out a job for the benefit of the principal accompanied by delegation of decision-making authority by the principal to the agent.

### Contract Theory

Theor According to (Spicer 2003) states that this contract theory is used to explain that KAP is a collection of contracts between various interests, including partner contracts with clients, with junior auditors, KAP employees, the Government, and other parties who have an interest in the KAP.

### Audit quality

Audit quality is the probability of an auditor finding and reporting the status of errors or irregularities that occur in a client's accounting system, reflected in the KAP's commitment, independence, compliance with auditing standards, audit control, auditor competence, auditor performance, acceptance and continuity of cooperation with clients, and due professional care (Tandiontong, 2016: 73). Good audit quality can be achieved if in carrying out their profession the auditor is always guided by the accountant's code of ethics, professional standards, and applicable financial accounting standards. An independent auditor can make the public believe that audit quality is in accordance with applicable standards. The results of this audit will be used by investors as material for consideration whether to continue investing or not.

### Audit fees

Audit fees are fees or payments received by public accountants after carrying out audit services in the form of money. An auditor works to get rewards or wages in the form of audit fees (Mulyadi 2009: 63). Hoitash et al in Hartadi (2009) found evidence that when the auditor negotiates with management regarding the amount of fees that must be paid by management for the work of the audited report. The amount of the audit fee received by the auditor is thought to have an effect on audit quality. When the audit fee is higher, the resulting audit quality is also higher. Because the wider the audit procedures that will be carried out by the auditor, so the audit results will be reliable and accurate.

High fees will make the auditor go deeper into the audit process so that possible irregularities in the client's financial statements can be detected so that audit quality is guaranteed. The code of ethics for public accountants also stipulates that the determination of audit fees is based on an agreement between the public accountant and the client entity as stated in the engagement letter. which is stamped, as evidence of an audit fee agreement between the two parties. Thus, companies do not have to worry about being paid for their audit quality.

H1: Audit fees affect audit quality

### Tenure audits

The results of the quality of the financial reports produced by the auditor are the independence and professional attitude possessed by the auditor in carrying out his work, therefore an audit tenure is needed in order to maintain a professional and independent attitude so as to maintain audit quality. Tenure conducted by the auditor for a company with the length of time worked consecutively (Hartadi, 2012). Minister of Finance Regulation No.17/PMK.01/2008 tenure auditors regarding the period of providing services for public accountants. As with the audit implementation, it is clear that the results will not be the same if the audit is carried out in a situation without a time budget. Thus the problem of time in completing the audit is related to dysfunctional behavior where the auditor has a serious relationship to audit quality.

The long tenure also makes audit procedures routine and does not change because the auditor already understands the client's economic conditions, systems and control procedures. This will increase the chance of not detecting material misstatements and fraud that occurs in the financial statements, this is what keeps audit quality maintained.

H2: Tenure audits effect on audit quality

Audit rotation

Audit rotation in agency theory describes the actual existence of the company. Basically this theory aims to answer questions about the actual state of the company, to see the boundaries between the company and the market and the form of the company's organizational structure and how to achieve performance business activities within the company, this is able to improve audit quality. A company's audit rotation policy is required to carry out auditor replacement by using the services of another Public Accountant so that a new location can be created and the auditor can be more objective. By not changing auditor services, it will be able to threaten the independence of an auditor and vice versa if the company does change auditors, it will improve audit quality.

Actions that must be achieved to increase the trust of investors and users of financial statements, companies must also be able to increase the quality of financial reports by carrying out audit rotations, a significant relationship between KAP auditor rotation and audit quality related to audit financial reports, thus formulating that audit rotation has a positive effect on audit quality.

H3: Audit rotation affects audit quality

The audit committee moderates audit fees on audit quality.

The audit committee has a role to fulfill the principle of accountability in an effort to supervise the risk management process and the continuity of the supervisory function in the company. This includes a review of the company's internal control system, the quality of financial reports, the effectiveness of the internal audit function, and oversight of the process of achieving audit quality.

An active independent audit committee demands higher audit quality with regard to great concern for monetary losses and loss of good name due to errors in financial reporting, so that high audit fees also demand high audit quality. On the other hand, the audit committee can reduce opportunistic management in managing earnings (earnings management) by paying attention to financial reports and supervising external audits and making audit quality more accurate.

H4: The audit committee moderates audit fees on audit quality

The audit committee moderates tenure audits on audit quality.

The audit committee will help supervise the company internally, assist the auditor in carrying out work, then maintain the independence of an auditor. The audit committee itself functions to provide views on issues related to financial policies, accounting and internal control which will later be related to audit quality. If it is related to the tenure relationship and audit quality, the longer the auditor's engagement with the client, the better because the auditor's knowledge of the client and the industry will also increase along with the length of the assignment period, resulting in better audit quality.

The existence of an audit committee as an independent party from the company's internal parties in the context of overseeing financial reports and also external auditors tends to create better supervision, so that tenure relationships and auditor independence can be maintained so as to create audit quality.

H5: The audit committee moderates tenure on audit quality.

The audit committee moderates audit rotation on audit quality.

The audit committee has the function of strengthening the position of the external auditor by providing a channel of communication on issues of concern that are of concern effectively and strengthening the position of the internal auditor by strengthening its independence from management to facilitate the achievement of audit quality.

Audit rotation makes it easy to strengthen the auditor's position with the aim of producing quality and upholding auditor independence in a company, so as to prevent fraud in financial statements, the accuracy of the audit quality is guaranteed. The audit committee described that the policy of supporting rotation has a positive effect on the quality of audited reports because it allows for an approach that can refresh and restore public confidence in the audit function in order to achieve audit quality.

H6: The audit committee moderates audit rotation on audit quality

### III. METHOD

This research belongs to the type of quantitative research. Quantitative research by processing research data using a statistical approach. The data used is secondary data, data obtained by looking at the annual reports of manufacturing companies listed on the Indonesia Stock Exchange (IDX) with the period taken 2019-2021.

#### **Audit quality**

Audit quality in this study uses dummy variables such as in Fahri Indrajati's research (2022) with the condition that if a company uses KAP BIG4 it is given a value of 1 and if it is not KAP BIG4 it is given a value of 0.

#### **Audit fees**

Audit fees are measured using professional fees proxies that are included in the company's financial statements. Audit fees will be measured through the natural logarithm of the professional fees account paid by the company according to research by Nursiam, Febry Krisna Putri and Pardi (2021)

$$\text{Audit Fee} = \text{Ln Audit Fee}$$

#### **Tenure audits**

Nur Isra Laili's research (2020) states that audit tenure is measured by counting the number of years the auditor has engaged with the same company in a row.

#### **Audit rotation**

Audit rotation is measured using a dummy variable, 1 if the company rotates and 0 if it does not rotate, where the maximum value is 1 and the minimum value is 0 as in the research by Agus Endro Suwarno, Yayi Bely Anggraini and Dewita Puspawati (2020)

#### **Audit committee**

Audit committee is a committee under the board of commissioners consisting of at least one independent commissioner and independent professionals from outside the company, whose responsibilities include assisting auditors to remain independent from management. The audit committee is measured based on the percentage of audit committee existence according to Tia Apriani's research (2020)

$$\text{Audit committee} = \frac{\text{Total Audit Committee}}{\text{Total Board of Commissioners}}$$

IV. RESULTS

Research Results and Discussion hgf

Overall Model Test Results

Table 1. Overall Model Test Results

-2 Log likelihood (Beginning)	-2 Log likelihood (Finish)	Degradation	Conclusion
382,895	291,131	91,764	Fit Models

Source: Processed secondary data, 2022

From the results of the study there was a decrease in value of 91.764 between the initial -2 log likelihood (382.895) and the final score of (291.131). This decrease can be interpreted that the addition of independent variables into the regression model improves the fit model or in other words the fit model with the data.

Hosmer and Lemeshow Test Results

Table 2. Hosmer and Lemeshow Test Results

Chi-square	Df	Sig	Conclusion
7,147	8	0,521	Accepted Models

Source: Processed secondary data, 2022

Based on the table it can be seen that the significance value is 0.521. The significance value obtained has met the requirements with a value above 0.05 (α) 5% which means hypothesis 0 (H0) cannot be rejected or in other words the model is accepted. This means that the model is able to predict the observed value or the model is acceptable because it matches the observation data so that this model can be used for further analysis.

Nagelkerke R. Square Test Result

Table 3. Nagelkerke R. Square Test Result

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	291,131 <sup>a</sup>	0,261	0,364

Source: Processed secondary data, 2022

In this table the Nagelkerke R Square value shows a value of 0.364. This means that the variability of the dependent variable that can be explained by the independent variables in this study is 36.4%. The remaining 63.6% is explained by other independent variables outside this research model.

Classification Matrix Test Results

Table 4. Classification Matrix Test Results

	Observed	Predicted		
		Audit Quality		Percentage Correct
		0,00	1,00	
Step 1	Audit Quality 0,00	186	18	91,2
	1,00	46	53	53,5
Overall Percentage				78,9

Source: Processed secondary data, 2022

Based on the table shows that according to predictions, companies that obtain good audit quality are 53, so the accuracy of this model is 53.5%. Meanwhile, the prediction of companies that get bad audit quality is 186, so the accuracy of this model is 91.2%. The accuracy of the overall prediction of this model is 78.9%.

**Logistic Regression Significance Analysis Results**

**Table 5. Logistic Regression Significance Analysis Results**

	B	S.E.	Wald	Df	Sig.	Exp(B)
Audit Fees	3,723	1,467	6,446	1	0,011	41,400
Tenure Audits	-1,301	60500,705	0,000	1	1,000	0,272
Audit Rotation	58,616	78733,967	0,000	1	0,999	2860856674778722000000000,000
Audit Committee	43,217	45791,312	0,000	1	0,999	5875872750146564100,000
Audit Fees_Audit Committee	-1,007	0,482	4,358	1	0,037	0,365
Tenure Audits_ Audit Committee	0,451	20166,902	0,000	1	1,000	1,570
Audit Rotation_ Audit Committee	-19,496	26244,656	0,000	1	0,999	0,000
Constant	-146,236	137373,935	0,000	1	0,999	0,000

Source: Processed secondary data, 2022

$$KAD = -146,236 + 3,732FA - 1,301AT + 58,616RT + e \quad (1)$$

$$KAD = 146,236 + 3,732FA - 1,301AT + 58,616RT + 43,217KA - 1,007(FA*KA) + 0,451(AT*KA) - 19,496(RT*KA) + e \quad (2)$$

Based on the multiple linear regression model above, the results of the regression coefficients in this study can be interpreted as follows:

- Constant = 146.236 with a positive direction this can be interpreted if the independent variables (audit fees, audit tenure and audit rotation) can be assumed to be constant, then the average disclosure of audit quality has increased by 146.236.
- The regression coefficient on the audit fee variable is 3.723 with a positive direction. It can be interpreted that the higher the company's audit fee, the better the audit quality. Conversely, the lower the audit fee, the lower the audit quality.
- The regression coefficient on the tenure audit variable is -1.301 with a negative direction. It can be interpreted that the shorter the auditor's engagement in the company, the lower the audit quality. Conversely, the longer the engagement, the audit quality increases.
- The regression coefficient on the audit rotation variable is 58.616 with a positive direction. It can be interpreted that the more often the auditor rotates, the audit quality will increase. On the other hand, the less auditor turnover is carried out, the lower the audit quality.
- The regression coefficient on the audit committee change variable is 43.217 in a positive direction. It can be interpreted that the more audit committees there are in a company, the better the audit quality. Conversely, the fewer audit committees, the lower the audit quality.

- f. The regression coefficient on the moderating variable between the audit committee and the audit fee is -1.007 with a negative direction. It can be interpreted that the higher the audit committee's oversight of audit fees, the lower the audit quality.
- g. The regression coefficient on the moderating variable between the audit committee and audit tenure is 0.451 with a positive direction. It can be interpreted that the higher the audit committee's oversight of tenure audits, the higher the audit quality
- h. The regression coefficient on the moderating variable between the audit committee and audit rotation is -19.496 with a negative direction. It can be interpreted that the higher the audit committee's supervision of audit rotation, the audit quality will decrease.
- i. The error value is 137373.935 which means that the level of error or deviation that may not be known in the regression model is 137373.935.

#### **Effect of Audit Fees on Audit Quality**

The results of this study show a significant value of  $0.011 < 0.05$  proving that audit fees have an effect on audit quality so that the hypothesis is accepted, the higher the value of the professional fee or expert services paid by the company, the better the audit quality owned by the company.

When the audit fees paid are higher, the resulting audit quality is also higher. Because the audit procedures that will be carried out by the auditor are also wider, so the audit results will be more reliable and more accurate. High fees will make the auditor examine the audit process more closely so that the possibility of errors in the client's financial statements can be detected so that audit quality is guaranteed.

The KAP BIG4 on average has a fairly high number of professional fees, because they want to get better services and services in auditing the company's financial statements. The company is also starting to realize that by using the big four KAPs, it can provide more adequate reports of confidence to financial users, so that the audit fees issued must also be equal and adequate

#### **Effect of Tenure Audits on Audit Quality**

The results of this study show a significant value of  $1.000 > 0.05$  proving that tenure audits have no effect on audit quality so that the hypothesis is rejected, tenure audits are still less effective in meeting audit quality.

In the old audit engagement, an auditor should be able to understand the condition of the client's company so that he knows if the client is manipulating the financial statements, but in this case the closeness between the auditor and the auditee is limited to conducting an inspection without any renewal of the audit procedure strategy in his assignment. Therefore, this results in no influence between tenure audits and audit quality.

Even short tenure audits cannot always determine the reliability of audit quality, it could be that the auditor does not have an auditor who does not have sufficient experience and knowledge in auditing client companies.

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

The results of this study indicate a significant value of  $0.999 > 0.05$  proving that audit rotation has no effect on audit quality so that the hypothesis is rejected, audit rotation has not been able to meet audit quality optimally.

Changing the auditor can indeed be refreshing, but the auditor is not necessarily able to understand the current state of the client's company and it takes time to be able to understand the state of the new environment in which he works.

In practice, there are regulations that limit the provision of insurance services to clients, which will trigger a tricky attitude by partners to exchange flags with each other. Therefore, audit rotation seems to be just a formality in fulfilling obligations in providing insurance services to clients, and not to improve the services provided for audit quality.

### **Effect of Audit Committee Moderation with Audit Fees on Audit Quality**

The results of this study indicate a significant value of  $0.037 < 0.05$  proving that the audit committee is able to moderate the audit fees on audit quality so that the hypothesis is accepted, independent audit committee supervision in spending for professional services occurs effectively.

Companies that issue high audit fees can guarantee more accurate financial reports. The audit committee as part of accounting and finance is able to properly provide the information needed by the auditor so that the audit committee can play an active role in disbursing professional services.

Companies that have independent audit committees in carrying out their duties are able to provide results of negotiating audit fees between management and audits in accordance with the auditor's performance in auditing the company's financial statements.

### **Effect of Audit Committee Moderation with Tenure Audits on Audit Quality**

The results of this study indicate a significant value of  $1.000 > 0.05$  proving that the audit committee has not been able to moderate the audit tenure on audit quality so that the hypothesis is rejected, the audit period needs to be questioned over the independence of the auditors in carrying out audits of the financial statements of client companies.

Auditors who conduct brief engagements may reduce their ability to find errors or report client violations. The audit committee as part of accounting and finance is not able to properly provide the information needed by the auditor so that the audit committee does not play an active role in the auditor's engagement.

This breaks agency theory which reveals that audit committees are able to moderate the effect of tenure audits on audit quality. Not because the oversight of the audit committee is not good, but the auditor's audit engagement period is used in such a way as to study the business of the client company so that the presence of the audit committee is not too effect.

### **Effect of Audit Committee Moderation with Audit Rotation on Audit Quality**

The results of this study show a significant value of  $0.999 > 0.05$  proving that the audit committee has not been able to moderate the audit rotation on audit quality so that the hypothesis is rejected, the changing auditors have not been able to master the business field as well as knowledge and experience in the client company.

Auditors who do rotations will certainly be faced with a new client company so that it can reduce their ability to find errors or report violations committed by clients. The audit committee as part of accounting and finance is not able to properly provide the information needed by the auditor so that the audit committee does not play an active role in the auditor's turnover.

The presence of the audit committee in supervising auditor rotation is not able to strengthen or weaken audit quality, not because the audit committee's supervision is not good but because audit rotation is carried out as if it is just a formality in fulfilling obligations so that the audit committee is not too effect.

## **V. CONCLUSION**

Based on the test results that have been discussed regarding the effect of audit fees, audit tenure, and audit rotation on audit quality with an audit committee as a moderation for manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2021 period. So from the 6 hypotheses proposed and tested using logistic regression analysis, it can be concluded as follows:

- a. Audit fees affect audit quality, the level of audit fees of a company affects audit quality
- b. A tenure audit has no effect on audit quality, the length of time a company's tenure audit has no effect on audit quality.
- c. Audit rotation has no effect on audit quality, a company's auditor rotation does not affect audit quality.
- d. The audit committee is able to moderate the relationship between audit fees and audit quality, the presence of an audit committee affects audit quality.

- e. The audit committee is unable to moderate the relationship between audit tenure and audit quality, the presence of an audit committee does not affect audit quality.
- f. The audit committee is unable to moderate the relationship between audit rotation and audit quality, the presence of an audit committee does not affect audit quality.

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