

The Effect of Audit Tenure and Audit Rotation on Audit Quality in Consumer Goods Companies listed on the IDX for the Period 2020-2022

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ABSTRACT

The aim of this research was to investigate the impact of Audit Tenure and Audit Rotation on Audit Quality in Consumer Goods Companies listed on the IDX for the period spanning from 2020 to 2022. The study population consisted of 41 consumer goods companies listed on the Indonesia Stock Exchange during the specified timeframe. Data collection was conducted using purposive sampling. The analytical approach employed in this study involved multiple regression analysis with the assistance of the Eviews 8 software. Based on the test outcomes, it is deduced that audit tenure does not influence audit quality in consumer goods companies listed on the IDX for the period 2020-2022. Similarly, partial findings indicate that audit rotation does not have an impact on audit quality in consumer goods companies listed on the IDX for the same period. However, when considering both audit tenure and audit rotation simultaneously, they collectively affect audit quality in consumer goods companies listed on the IDX for the period 2020-2022.



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INTRODUCTION

In the current era of globalization, business has developed rapidly, this encourages companies as organizations to take responsibility for all economic activities and financial transactions that occur, and summarize them in the form of company reports. Companies must ensure that they understand and comply with all applicable regulations and standards, both at the national and international levels, in preparing the company's financial statements. Compliance with these regulations and standards not only creates trust for stakeholders, but also maintains the integrity and reputation of the company in an increasingly connected global market. According to Azzahra et al, (2023) the efficiency of financial reporting made by a company or agency is very important for making decisions about the survival of an existing business entity.

Amidst the rapid evolution of business landscapes, numerous instances of financial statement fraud have come to light. One notable case is that of PT Garuda Indonesia Tbk. In its 2018 financial reports, Garuda Indonesia Group reported a net profit of \$809,850 or approximately Rp. 11.33 billion (based on an exchange rate of Rp. 14,000 per US dollar), marking a significant surge from the previous year's loss of \$216.5 million. However, it was discovered that these financial statements did not adhere to the Statement of Financial Accounting Standards (PSAK). This discrepancy arose from Garuda Indonesia including profits from PT Mahata Aero Teknologi, which had outstanding debts for unpaid Wi-Fi installations. Subsequently, both the PPPK and OJK concluded that there were irregularities in GIAA's 2018 financial disclosures, leading to a demand for restatement and a fine of Rp 100 million imposed on the company. Additionally, the Directors and Commissioners of Garuda Indonesia faced sanctions, collectively fined IDR 100 million. Further repercussions from the Indonesia Stock Exchange ensued, imposing a penalty of Rp. 250 million on Garuda Indonesia. This case underscores the critical importance for companies to uphold accountability in their economic operations and financial dealings. Particularly, auditors must diligently assess fraud risk factors to identify and prevent potential or ongoing instances of fraud.

According to Nainggolan (2021), audit quality is attained when auditors perform audits in compliance with generally accepted auditing standards. This includes considering the professional qualities of independent auditors, their judgment during the audit process, and the preparation of auditor's reports. Moreover, auditors must possess technical competence, demonstrated through experience and professionalism, along with maintaining independence to ensure high-quality audits. The combination of independence and competence is imperative for public accountants, as they provide audit opinions relied upon by all stakeholders. As elucidated by Fauzziyah and Praptiningsih (2020), higher perceived and produced audit quality leads to more credible financial statements, thereby fostering increased trust among financial statement users.

Understanding the factors influencing audit quality is paramount as it not only enhances the credibility of financial reports but also boosts stakeholder confidence in the company. One such factor is audit tenure. As described by Agustini & Siregar (2020), audit tenure refers to the duration of the auditor's engagement with the client in delivering agreed audit services. Ardhiyanto (2020) elaborates that a longer working relationship between the auditor and the client can lead to increased familiarity with the company's operations, facilitating the examination process and enabling the auditor to more readily detect and report findings in the independent auditor's report. Thus, prolonged engagement between the auditor and the client fosters a deeper understanding of the client company's condition.

In addition to audit tenure, another factor influencing audit quality is audit rotation. As outlined by Agustini & Siregar (2020), audit rotation refers to the requirement for organizations or businesses to change auditors or public accounting firms. Audit rotation can be driven by binding government regulations or voluntary decisions made by company management. Nainggolan (2021) further clarifies that audit rotation regulations are implemented to enhance audit quality by addressing the assumption that prolonged auditor-client relationships may compromise auditor independence due to emotional ties. In this regard, audit rotation aims to inject freshness into the audit process, reinforce auditor independence, and mitigate potential conflicts of interest arising from extended auditor-client relationships. Consequently, audit rotation serves as a mechanism to ensure that audits maintain a high standard and deliver reliable audit opinions trusted by all stakeholders.

Alsmairat et al. (2019) discovered a positive and statistically significant relationship between audit tenure and KAP (Knowledge, Ability, and Performance) size on audit quality. Similarly, Fauzziyah and Praptiningsih (2020) also concluded that audit tenure positively influences audit quality. However, Kamil (2020) and Puspaningrum and Indarti (2021) obtained contrasting results, indicating that audit tenure does not significantly impact audit quality. Moreover, Handayani & Rudy (2023) identified a partial effect of audit rotation and company size on audit quality. Conversely, Sari and Rahmi's (2021) research revealed a negative association between auditor rotation and audit quality. Divergent findings were reported by Cahyati et al. (2021) and Basworo et al. (2021), suggesting that audit rotation does not affect audit quality.

Considering the observed phenomena and comparisons with prior research, the objectives accomplished by this study entail assessing the influence of audit tenure and audit rotation on audit quality. The objective of this study is to provide stakeholders such as users of financial statements, regulatory bodies, and company management with a deeper understanding of how audit tenure and audit rotation influence audit quality. Furthermore, it seeks to offer valuable insights to business practitioners for making strategic decisions concerning human resource management and tax policy. So the researcher intends to conduct a study entitled "The Effect of Audit Tenure and Audit Rotation on Audit Quality in Consumer Goods Companies listed on the IDX for the 2020-2022 Period".

LITERATURE REVIEW

Theory Agency

Jensen and Meckling (1976) describe agency theory as an agency relationship between managers and owners, but at times they can also act in the interests of the owner, but at times they can also act as individuals. Richah & Triani (2021) explain that agency problems can arise if the principle and agent have a conflict of interest, where both want to maximize their personal interests. Principle wants a high return on the investment it has made. Meanwhile, the agent wants high compensation for the performance he has done. From an agency theory perspective, when management interests conflict with the interests of shareholders, management may not act in the best interests of shareholders (Yasser & Soliman, 2018).

Positive Accounting Theory

According to Nasution et al. (2020), positive accounting theory posits that the primary objective of accounting theory is to elucidate and forecast accounting practices. It endeavors to elucidate processes by utilizing accounting expertise, comprehension, and knowledge, alongside the application of accounting policies deemed most appropriate for addressing specific future conditions. Positive accounting theory aligns with economic positivism and encompasses organizing positive research for accounting, which includes the audit function and substantiates auditor independence based on market-based rationales (Al-Adeem, 2021). The fundamental aim of positive accounting theory is to elucidate and prognosticate accounting practices. "Elucidation" entails offering explanations for observed practices, such as why companies persist in using historical cost accounting and why certain companies alter their accounting methods. On the other hand, "prediction" of accounting practices implies that the theory endeavors to forecast phenomena that have not yet been observed.

Audit Quality

According to Basworo et al. (2021), audit quality entails conducting an audit in compliance with relevant regulations and is capable of uncovering any irregularities perpetrated by the client. Its objective is to narrow the information gap between shareholders and managers by engaging external parties to validate financial statements. The quality of an auditor's work is determined by whether the work meets auditing standards and quality control criteria, thus categorizing the audit as either high or low quality (Mangesti et al., 2019). In this research, audit quality is gauged using earnings management, where higher earnings management or lower earnings quality indicates lower audit quality (Nadia, 2015). The measurement of earnings management in this study adheres to the formula outlined by Utami (2017).

$$\text{Manajemen Laba} = \frac{\text{Akrual modal kerja (t)}}{\text{penjualan periode (t)}}$$

$$\text{Akrual modal kerja} = \Delta AL - \Delta HL - \Delta KAS$$

Audit Tenure

Audit tenure is the period of engagement that exists between auditors from a public accounting firm (KAP) with the same audit (Nahdiatul, 2018). Then Sari and Rahmi (2021) explain that audit tenure is the tenure of KAP in providing audit services to its clients which is directly proportional to the type and size of the company. The length of contract from KAP in a particular company can affect audit independence so that it can also affect the nature, mentality, and objectivity of the auditors in auditing financial statements when the level of auditor independence will decrease if the auditor has a close relationship with the client. In this study, audit tenure is measured using how to calculate the number of engagements from the same KAP that audits the company, namely (Aldona & Trisnawati, 2018), where the first year of the engagement starts with the number 1 (one), then plus 1 (one) for the following years during the engagement period.

Audit Rotation

Audit rotation is a rule stating that public accountants in Indonesia are limited to auditing company financial reports for a maximum consecutive period of three years (Sari and Rahmi, 2021). According to Nainggolan (2021), public accountant changes can be categorized into two types: mandatory changes, which are enforced by government regulations, and voluntary changes, which occur for reasons unrelated to regulations. Voluntary changes are initiated when clients opt to switch auditors in the absence of regulatory requirements mandating such changes. In this study, audit rotation is assessed using a dummy variable, as outlined by Adzroo & Kurniawati (2022), where the value is 1 if the company rotates auditors during the observation period of the study and 0 if the company does not rotate auditors during this period.

Based on the information provided, the framework employed in this study can be outlined as follows:

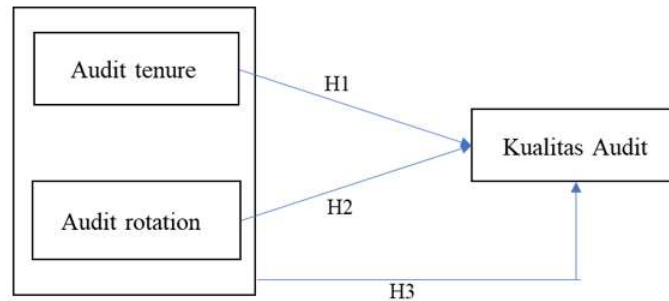


Figure 1 Research Framework

With reference to the framework above, the hypotheses proposed in this study are:

- H1 : Audit tenure affects audit quality
 H2 : Audit rotation has an effect on audit quality
 H3 : Audit tenure, and audit rotation simultaneously affect audit quality

RESEARCH METHODS

This study aimed to provide a quantitative explanation of population attitudes by analyzing samples drawn from the population. It involved two independent variables and one dependent variable. The study utilized audit tenure and audit rotation as independent variables, while audit quality served as the dependent variable. The study population comprised consumer goods companies listed on the Indonesia Stock Exchange from 2020 to 2022, totaling 41 companies. Data collection was conducted through purposive sampling, selecting consumer goods companies that met specific criteria.

1. Consumer goods companies listed on the IDX for the period 2020 - 2022
2. Consumer goods companies that consistently publish annual reports for the period December 31, 2020-2022

The study utilized secondary data extracted from financial reports and annual reports covering the timeframe from 2020 to 2022. These data were sourced from the Indonesia Stock Exchange website, particularly from www.idx.co.id. Multiple regression analysis, assisted by Eviews 8 software, was the chosen method for data analysis. Prior to conducting regression analysis, classical assumption tests were conducted, encompassing normality, multicollinearity, heteroscedasticity, and autocorrelation tests. The analytical process involved t-statistical test analysis, F-statistical test, and examination of the coefficient of determination (R^2).

RESULTS AND DISCUSSION

The study draws upon secondary data extracted from the financial statements of consumer goods companies listed on the IDX spanning the years 2020 to 2022. A concise overview of the sample selection process is presented in the following table:

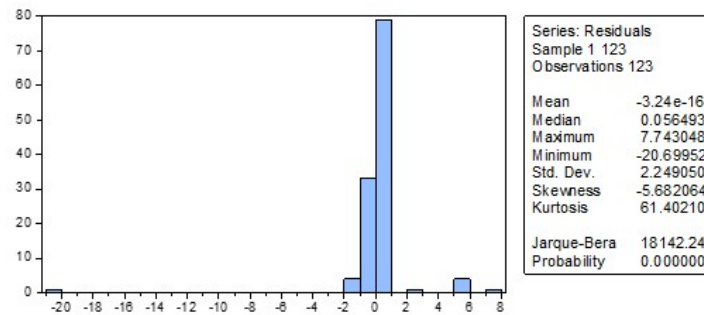
Table 1 Sampling Criteria

No.	Criteria	Population
1	Consumer goods companies listed on the Indonesia Stock Exchange (IDX) in 2020 - 2022	41
2	Consumer goods companies that consistently publish annual reports for the period December 31, 2020-2022	41
Research Sample		41
Total Sample (41 x 3 years)		123

Source: Results of Researchers (2024)

Normality Test

The outcomes of the normality tests are presented below:

**Figure 2 Normality Testing Results**

Source: Results of Data Processing with Eviews 8 (2024)

Having a Jarque-Bera value of 18142.24 and a probability value of 0.000000, which falls below the significance level of 0.05, it indicates that the data in this research model does not adhere to a normal distribution.

Multicollinearity Test

The findings of the multicollinearity testing in this study are displayed in the subsequent table:

Table 2 Multicollinearity Test Results

Variables	VIF	Description
Audit Tenure	1.606086	No Multicollinearity
Audit Rotation	1.606086	No Multicollinearity

Source: Results of Data Processing with Eviews 8 (2024)

The Variance Inflation Factor (VIF) values for the audit tenure and audit rotation variables are both less than 10. Therefore, these two variables are devoid of multicollinearity issues as their VIF values are < 10.

Heteroscedasticity Test

The results of the heteroscedasticity testing conducted in this study are displayed in the following table:

Table 3 Heteroscedasticity Test Results

Prob. Obs*R-squared	Conclusion
0.0000	Heteroscedasticity Occurs

Source: Results of Data Processing with Eviews 8 (2024)

The probability value (Prob) of 0.0000, which is less than the significance level (alpha) of 0.05, indicates that the product of the number of observations and the R-squared value (Obs * R-squared value) exhibits heteroscedasticity issues in the data analyzed in this study.

Autocorrelation Test

The outcomes of the autocorrelation test are presented in the subsequent table:

Table 4 Autocorrelation Test Results

Prob. Obs*R-squared	Conclusion
0.0836	No Autocorrelation

Source: Results of Data Processing with Eviews 8 (2024)

According to the results, the probability value of Obs * R-squared, standing at 0.0836, surpasses the threshold of 0.05. Consequently, it is deduced that there is an absence of autocorrelation among the variables in the research model.

Multiple Regression Test

The classical assumption tests revealed violations in the normality and heteroscedasticity assumptions. Following that, regression analysis was carried out utilizing the Eviews application, employing the HAC Newey-West Test method. This approach serves as a solution for addressing data heterogeneity or non-uniform data variance. The outcomes of the multiple regression analysis utilizing the HAC Newey-West Test in the study are presented in the following table:

Table 5 HAC Test Results

Variable	Coefficient	t-Statistic	Prob.
C	2.574637	1.436539	0.1535
Audit Tenure	-0.525928	-1.438639	0.1529
Audit Rotation	-6.627936	-1.177874	0.2412

Source: Results of Data Processing with Eviews 8 (2024)

The regression analysis employing the HAC Newey-West Test method in the study yields a regression equation model.

$$ROA = 2.574637 - 0.525928AT - 6.627936AR + \varepsilon$$

Hypothesis Test

In this specific investigation, hypothesis testing was utilized as a systematic approach to determine whether to accept or reject hypotheses. The process involved conducting partial hypothesis testing through t-tests, F-tests, and evaluating the coefficient of determination (R^2).

Uji t

The acceptance or rejection of hypotheses is determined based on the significance value of the p-value. When the p-value (significance) exceeds 0.05, the research hypothesis is invalidated. Conversely, if the p-value (significance) is less than 0.05, the research hypothesis is confirmed.

Conclusions can be drawn from the outcomes of partial hypothesis testing (t-test) provided in the previous table:

Hypothesis 1: The Effect of Audit Tenure on Audit Quality

The beta coefficient value for the audit tenure variable concerning audit quality showcases a negative correlation of -0.52592, with a probability value (prob) of 0.1529. This probability value surpasses the significance threshold of 0.05. As a result, the original hypothesis is refuted. This suggests that audit tenure does not impact audit quality within consumer goods companies listed on the IDX throughout the period spanning from 2020 to 2022.

Hypothesis 2: The Impact of Audit Rotation on Audit Quality

The beta coefficient value associated with the audit rotation variable concerning audit quality displays a negative correlation of -6.627936, alongside a probability value (prob) of 0.2412. This probability value exceeds the significance threshold of 0.05. Consequently, the second hypothesis is dismissed. This suggests that audit rotation does not exert an influence on audit quality within consumer goods companies listed on the IDX throughout the period spanning from 2020 to 2022.

Uji F

The F-test, also known as the Simultaneous Test, is utilized to examine whether all independent variables collectively have a significant effect on the dependent variable. The outcomes of the F-test are displayed in the subsequent table:

Table 6 F Test Results (Simultaneous)

	Prob (F-statistic)
Audit tenure and audit rotation simultaneously on audit quality	0.000003

Source: Results of Data Processing with Eviews 8 (2024)

The F-test outcomes in this investigation demonstrate a probability value of 0.000003, falling below the significance threshold of 0.05. As a result, the third hypothesis is affirmed. This suggests that both audit tenure and audit rotation jointly affect audit quality within consumer goods companies listed on the IDX throughout the period from 2020 to 2022.

Determination Coefficient Test

The outcomes of the coefficient of determination test in this study are presented as follows:

Table 7 Test Results of the Coefficient of Determination (R²)

Adjusted R-squared
0.177725 (17.77%)

Source: Data Processing Results with Eviews version 8 (2024)

Based on the table provided, the R-squared value is calculated as 0.177725. This indicates that around 17.77% of the fluctuations in the audit quality variable are accounted for by the audit tenure and audit rotation variables. The remaining 82.23% of the variability is attributed to other factors not included in this investigation.

Discussion

The results obtained from testing the initial hypothesis indicate that audit tenure does not have an impact on audit quality within consumer goods companies listed on the IDX during the period from 2020 to 2022. These findings suggest that the duration of audit tenure did not demonstrate a statistically significant effect on audit quality in consumer goods firms within this timeframe. According to Adzroo & Kurniawati (2022), auditors might compromise their independence if they become overly familiar with clients, potentially resulting in a less objective perspective when issuing audit opinions. Consequently, they may be less inclined to conduct thorough or critical assessments, which could influence audit quality. These conclusions are consistent with the research conducted by Kamil (2020) and Puspaningrum and Indarti (2021), which similarly found no significant correlation between audit tenure and audit quality.

The results obtained from testing the second hypothesis indicate that audit rotation does not have an impact on audit quality in consumer goods companies listed on the IDX during the period from 2020 to 2022. These findings suggest that merely changing auditors does not necessarily result in an enhancement of audit quality. The market's perception of audit opinions appears unaffected by whether auditors have undergone rotation or not, as emphasized by Fauzziyah and Praptiningsih (2020). Additionally, Basworo et al. (2021) argue that auditor independence relies more on a company's disclosure practices rather than the mere act of auditor rotation itself. This observation is consistent with the findings of research conducted by Cahyati et al. (2021) and Basworo et al. (2021), which similarly found no significant impact of audit rotation on audit quality.

The results from testing the third hypothesis indicate that both audit tenure and audit rotation concurrently affect audit quality in consumer goods companies listed on the IDX for the period from 2020 to 2022. These findings suggest that both the duration of an auditor's tenure (audit tenure) and the company's policy regarding auditor rotation are important factors in determining the quality of the audit conducted. This study's conclusions are in line with the findings of Naingolan (2023), which also highlighted the combined impact of audit tenure and audit rotation on audit quality. Similarly, Azzahra et al. (2023) reported analogous results, indicating that audit tenure and audit rotation variables together significantly influence audit quality.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the aforementioned test outcomes, it is evident that audit tenure does not impact audit quality in consumer goods companies listed on the IDX during the 2020-2022 period. This implies that the duration of an auditor's tenure did not significantly affect the quality of audits within consumer goods firms during this timeframe. Additionally, the findings indicate that individual audit rotation also lacks a significant influence on audit quality among these companies for the same period. Consequently, the act of changing auditors does not necessarily lead to an enhancement in audit quality. However, when considering both audit tenure and audit rotation simultaneously, they do collectively influence audit quality in consumer goods companies listed on the IDX for the 2020-2022 period. This suggests that the combination of an auditor's tenure and the practice of auditor rotation plays a pivotal role in determining audit quality within this sector. Furthermore, it's worth noting that approximately 17.77% of the variability in audit quality can be attributed to audit tenure and audit rotation variables, while the remaining 82.23% is influenced by other variables not examined in this study.

Suggestion

It is recommended that company management review internal policies related to the length of the auditor's term of office and the auditor rotation policy. This is done to ensure that auditors can comply with applicable regulations, and also ensure effectiveness in the audit process carried out. Furthermore, as much as 82.23% of audit quality variability can be influenced by other factors. Therefore, it is recommended for future researchers to use other variables that can be factors that influence audit quality, such as internal audit processes, management quality, and industry regulations that may influence the quality of audits carried out. Then this research only focuses on one sector, namely consumer goods companies, so further research is recommended to expand the observations studied so that the test results obtained in this research can be generalized and more representative. Then further research should be able to add a longer period range.

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