Audit Quality: Analysis of the effect of audit change and firm size

Muhaimin, Mira, Mellisyah, Muh. Yusuf

muhaimin@unismuh.ac.id, mira@unismuh.ac.id, mellisyah@unismuh.ac.id,

Muhammadiyah University Makassar[1] Muhammadiyah University Makassar[2] Muhammadiyah University Makassar[3] Muhammadiyah University Makassar[4]

Abstract. This project seeks to investigate and get actual proof concerning the impact that audit modification has on the quality of audits. In addition, the size of the company serves as a control variable in this study. This entails a numerical investigation that studies the relationship among variables x as well as y and examines the causality of the association. In this study, 92 organizations from the financial sector were included. The population consisted of 15 enterprises that were studied for a period of two years, and a total sample size of 30 was obtained through the use of a purposive sampling technique. A version of SPSS 24.0 for Windows is used to process the data. The findings of this research indicate that the audit change (X1) has a negative and significant effect on audit quality (Y); suddenly, auditor changes occur not due to the rationales for the audit's engagement period have already been accomplished, yet occasionally firms tend to search at new auditors with cheaper rates, so, of obviously, lower costs will reduce the quality of the audit..

Keywords: Audit Quality, Audit Change, Company Size

1 Introduction

Mining industries in Indonesia contribute to the nation's energy needs, such as coal, oil, and gas, as well as the daily use of rocks, metals, and minerals by the populace and for the country's continued economic expansion. This corporation engages in several companies, including exploration, development, building, production, and processing. However, these businesses are not always as successful as anticipated, as seen by the fact that in 2015, commodity prices fell by 25% in comparison to prior years [26]. For the sake of achieving the company's goals, one of which is investor confidence, it is necessary to have a party that plays a role in overseeing and evaluating financial performance, namely the auditor. This is similar to a company that has responsibility for all economic events and financial transactions in its financial statements.

A person who possesses specific qualifications to conduct an audit of the financial statements and operations of a business or organization is defined as an auditor by Syahputra [32]. Financial statement audits are performed with the goal of lowering information risk and enhancing decision-making [2]. The goal of the audit process is to assure if the operating performance and financial situation of a firm are accurately represented by the numbers stated in the financial statements. Therefore, increasing audit quality will provide you some certainty that the reported accruals are accurate. If the auditor's assessment accurately represents the company's current state, the audit is said to be qualified. The quality of earnings and discretionary accruals will, on the other hand, be

ICEB 2023, August 02-03, Padang, Indonesia

DOI 10.4108/eai.2-8-2023.2341712

compromised by a subpar audit [6].

According to DeAngelo [8], the quality of auditing is the likelihood that the auditor will find and disclose substantial inaccuracies in the financial statements. The auditor's audit report will be impacted by the audit's quality.[22]. High-quality auditing will arise auditor can guarantee that the financial statements generated by the company being audited (auditee) include no substantial misrepresentation or fraud.[10].

The audit change can be used to judge the audit's quality. Audit modifications will have an impact on audit quality since they will preserve the independence of the auditors. The independence of the KAP will be upheld if the company conducts a change audit in order to ensure high audit quality. The company's decision to replace its auditors is a good way to lessen the likelihood of the problem of declining audit quality as a result of the auditor's long tenure.[18]. Regulators have regularly voiced their worry that extended connections between auditors and clients (or auditor tenure) and between executives and auditors may compromise auditor independence and, as a result, audit quality.[7]. If the work rotation process for employees and independent auditors is effectively designed and managed, the company's financial reporting system will automatically become more efficient and effective, and environmental risks brought on by audit organizations and institutions will be reduced.

However, a change in auditors results in a loss of client-specific knowledge, which might lower audit quality. This is so that the auditor may spend more time understanding the customer's business when they have a new client than when they are still auditing their current client. According to research by Mustari [19], audit change has a negative and significant influence on audit quality. Siregar et al. [28] assert that audit rotation has a negative impact on audit quality.

Second, the size of the business can also be used to gauge audit quality. major corporations typically select the services of major auditors who are qualified, independent, and have a strong reputation in order to obtain higher-quality outcomes because agency charges increase as a company's size increases.[33]. Simbolon's research [27], which shows that the client company's size has a big impact on audit quality, supports this.

A deterioration in audit quality is seen in multiple instances of audit failures that took place in various nations, particularly in Indonesia. The Ministry of Finance consistently suspends the licenses of a number of public accountants since it is believed that they do not conduct audits in compliance with auditing requirements. The independent auditor's report's view was significantly impacted by this [17]. For instance, the English company Rolls Royce, which makes aircraft engines, was fined GBP 671 million. This penalty relates to the payment of bribes to executives who purchased Rolls Royce goods. KPMG, Rolls Royce's auditor, is the subject of an investigation in the Rolls Royce case. The general public wonders how auditors can produce reports or opinions when they don't uncover any issues with the organization's core operations [23].

Sanctions were imposed in Indonesia against the Public Accounting Firms (KAP) Marlinna (AP), Merliyana Syamsul, and Satrio Bing, Eny & Rekan (Deloitte Indonesia) for failing to comply with audit professional standards, specifically regarding procedural audits. In the UK, audit failures look like this. Results from the general audit of PT. Sunprima Nusantara Financing (SNP Finance) from 2012 to 2016[4] revealed that Marlinna and Merliyana Syamsul, two certified public accountants, had failed to adhere to the Auditing Standards. - Professional Standards for Public Accountants to the fullest extent possible, according to the findings of the examination by the Financial Profession Development Center (PPPK) [4]. Since widely reported audit failures inevitably result in business scandals, corporate fraud, and company failure, the topic of audit quality has drawn more attention. This issue serves as the driving force behind the study on the impact of audit change and company size on audit quality.

In light of the aforementioned context, the primary goal of this study is to investigate the relationship between Audit Change and Company Size utilizing companies in the mining subsector listed on the IDX as a point of comparison. This study was done to advance or supplement earlier research so that it could be determined whether these criteria have an impact on audit quality.

2 Literature Review And Hypothesis Development

Audit Changes

Due to a lengthy engagement duration, the company moves auditors as a way to preserve the impartiality and independence of the auditor as well as public confidence in the audit function. Susanti [31]. KAP turnover comprises both mandated and voluntary components. According to PMK No.17/PMK.01/2008 concerning Public Accountant Services, dated 5 February 2008, which states that: Provision of Services a general audit of the financial statements of an entity as referred to in Article 2 paragraph (1) letter an is carried out by a KAP for a maximum of one year, an auditor is considered to be mandatory if the company conducts an audit in accordance with the obligations that have been regulated based on that document. In the meanwhile, if the business does not rotate auditors in accordance with the regulations, the auditor is deemed to be voluntary. A company's client-related factors or auditor-related factors may be the reason of an auditor switchover.

Company Size

According to Hasanah and Putri [14], a company's size is determined by its average sales performance over a number of years. The amount of expenses incurred each month in the current year and the subsequent years has been subtracted from the sale's revenues. Of course, the quantity of this income is before tax deductions are applied, so if the number of sales exceeds the expenditures incurred, the money gained will be even higher. It goes without saying that the business is in the red if sales don't cover costs. The business owner dreads this very much. As a result, all businesses aim to try to increase their profitability.[5] Total assets, sales, and market capitalization are ways to measure a company's size. The size of the corporation increases with total assets, sales, and market capitalization. Large corporations prefer not to accept going-concern audit opinions because auditors feel large companies can cope if the company has the potential for financial trouble. This is because of the association between company size and acceptance of going-concern audit opinions.[21]. The size of a corporation can affect whether or not it performs well. Large corporations typically enjoy greater investor confidence. This is due to the fact that huge businesses are thought to be able to maintain their company's performance by attempting to increase the quality of their earnings.[20].

Quality audits

The Indonesian Institute of Accountants defined audit quality as the auditor's capacity to control the quality of information emerging from the process of comparing financial statements with generally accepted accounting principles in a statement on the fundamental ideas of auditing released in 1973.[1]. An audit that has been conducted with competence and objectivity is of high quality. A competent auditor is one who is proficient in accounting and technology, understands proper audit procedures, and puts them into practice.[11]. According to DeAngelo[8], the likelihood that the auditor will be able to discover major flaws in the financial accounts and financial statements and disclose such material errors is what constitutes audit quality. The expertise and experience of the auditor are the two primary criteria that impact audit quality, according to this definition.

The goal of the auditor's audit quality process is to make sure that the client company complies with applicable auditing standards and that a quality control procedure is put in place to support consistently high audit quality.[2]. Compliance with defined standards, such as general standards, field work standards, and reporting standards, is necessary to achieve acceptable audit quality. DeAngelo's [8] acknowledgement of audit quality refers to the auditor's potential to detect and to communicate accounting system irregularities. DeFond and Zhang[9] provided clarification, stating that the role of the auditor encompasses more than only detection in relation to reporting. Higher quality auditors are anticipated to take into account both whether the client's accounting operations adhere to technical regulations and the degree In the sense that the financial statements reflect the position and performance of the company with precision. The audit opinion further demonstrates the role performed by the auditor in assuring the quality of the financial statements, ensuring that the resulting financial reports are presented honestly and in conformity with applicable requirements. As a result, the auditor must pay close attention to how the regulations are applied and if the financial statements produced by the company are consistent with the company's true financial status. DeFond and Zhang[9] contend that the contractual terms of the relationship between the auditor and the client, such as audit fees, can serve as a foundation for and an expression of audit quality. Because they ought to offer some indicator of the level of auditor work, these can be used to gauge the effectiveness of the audit process.

3 Hypothesis Development

Siregar[29] discovered proof that before restrictions addressing mandated auditor turning, audit partner rotations had a detrimental effect, yet once laws for firm rotation audits were issued, It demonstrated a favorable impact on audit quality. Rotating the auditor will lessen the auditor-client relationship, which might be excessively close and lower the quality of the audit it causes. Giri[13]stated that mandatory rotation (replacement) for three years is believed to encourage an increase in audit quality, the causes are as follows: 1) Every three years, the next KAP will implement a fresh approach. When creating audit processes, auditors who inspect the same firm yearly will be less creative than auditors who evaluate other companies; 2) Increased competition between KAPs will be based on the quality of audit services; 3) The auditor will not be economically independent from the client, 4) Rotation of the auditor will enable the KAP to supervise one another. This is in accordance with Priyanti and Dewi's research[24].

H1: Audit Change Affects Audit Quality

The size of a company can be measured by the total assets it owns. The bigger the company, the company has a good internal control system, so as to reduce the level of errors in the presentation of financial statements, and make it easier for auditors to audit financial statements.[25]. In Priyanti and Dewi's research[24], Simbolon[27], and Febriyanti & Mertha[10] argues that the scale of a company has a substantial and favorable impact on the quality of audits. Meanwhile, in Siregar & Elisabeth's research[30] argues that the organization's scale has no significant influence on the audit's quality. Thus, drawing from the aforementioned description, the hypothesis is derived:

H2: Company Size Influences Audit Quality

Types of research

This is an empirical investigation with a causative perspective. This research relied on secondary data. Secondary data is indirect information acquired from the annual reports of mining firms registered in the IDX for 2020 and 2021. This study data was sourced from the Indonesia Stock Exchange's official website, www.idx.co.id, or the company's website.

Population and Sample

This study's population includes all mining businesses whose shares have been listed on the Indonesian Stock Exchange (IDX) consecutively during 2020-2021. There are 15 companies that make up the population in this study. The technique of determining the sample in this study used a purposive sampling technique, namely the sample was selected with certain considerations (Sugiyono, 2010), so companies that do not fit the set criteria will be excluded from the sample. The sample companies were selected based on the criteria set by the researchers as follows:

Variable

Table 1. Sample criteria

No	Criteria	Total
1.	Financial corporation registered on the Indonesian Stock Exchange (IDX).	92
2.	Companies that are in the Mining sub-sector in the financial sector on the IDX	(77)

3.	Companies that publish financial reports consecutively for 2020-2021	(0)
	Number of Research Samples (15 x2 years)	**30**

Operational Definitions

This study presents a dependent factor and two independent factors. The dependent variable used is audit quality (Y), while the independent variables are audit change and company size.

Table 2. Operational Definition and Measurement of variables

Variable	Definition	Measurement Scale
Audit changes	This study raises one dependent variable and two independent variables. The dependent variable is Auditor Auditor switching referred to in this research is a voluntary change of KAP by the company. Variable voluntary auditor switching using a dummy variable.	Code 1 is given if the company changes KAP whereas code while code 0 is given if KAP is not changed.
Company Size	Company size is the size of the company as seen from the amount of equity, sales value, and assets which act as context variables that regulate the demands for services or products produced by the organization.	Company Size = Log Total Assets
Quality audits	Audit quality is the auditor's ability to detect errors in financial statements and report them to users of financial statements. The dependent variable, audit quality, is measured with a dummy variable, especially if the business group uses KAP affiliated KAP Big Four has a value of = 1. If KAP Non Big Four is affiliated, the value is 0	1. Auditor with Big4/big5 affiliated KAP is worth = 1. If 2. Auditor with Non Big4/Big5 KAP or affiliated, the value is 0

4 Data analysis method

Data is processed using SPSS 24.0 For Windows where the analytical method used is Quantitative research with a Causal research approach. The data analysis model used in this study is the Multiple Linear Regression equation[15]are as follows:

$$\mathbf{Y = a + \beta 1X1 + \beta 1X2 + e} \qquad (1)$$

Where:

Y	: Quality audits
a	: Constanta
X1	: Audit Changes
X2	: Company Size
B1 & β2	: Regression Coefficient
E	: Standard Error

For testing the existing hypothesis, there are several stages of testing that will be carried out, including:

a) Normality test

According to[12]normality test aims to test whether in the regression model the dependent (bound) and independent (free) variables have a contribution or not. By looking at the Normal Probability Plot, a study will be more credible to test whether the distribution is normal or not. Regression model benchmarks can be said to be good if the distribution data can reach a normal or close to normal point, by looking at the distribution of data (points) on the diagonal axis of the graph is a way to find out normality.

b) Multicollinearity Test

The multicollinearity test aims to determine whether there is a strong correlation between the independent variables or not in the regression model. If there is a strong relationship between the independent variables, it is a sign that the regression model is good. Tolerance values and variance inflator factor (VIF) are aspects that are assessed to detect the presence or absence of multicollinearity in the regression model. If the VIF value is less than 10 and the tolerance is greater than 0.10, then the model is declared to have no symptoms of multicollinearity.

c) Autocorrelation Test

Autocorrelation test is a test that aims to determine whether or not there is a correlation between data sorted by time series. To test the auto correlation is done with the Durbin - Watson method. If the resulting Durbin – Watson values d > du and (k - d) > dw, it can be stated that the regression model is free from autocorrelation disturbances, both positive autocorrelation and negative autocorrelation. Where the value (d) is dw, du is the table value dw and (k) is the number of independent variables[12].

d) F test

The regression model can be used to predict variable Y if it produces an anova test value or calculated F with a significance level that is smaller than the specified level of significance, or it can be said that variable X and moderating variable Z simultaneously affect variable Y. The level of significance used is 5% where the criteria for accepting and rejecting Ho are:

- Ho is rejected if F-count > F-table
- Ho is accepted if F-count < F-table

e) T test

If the variable is moderate, the t statistical test shows the result of how strong the influence of one independent variable (explanatory) individually is able to describe the variation of the dependent (dependent) variable. If the value of t count (+) > (+) t-table or t-count (-) < (-) t-table then the independent variables individually affect the dependent variable. The significance level used is 5% where the criteria for acceptance and rejection of Ho are:

- Ho is rejected if t-count (+) > (+) t-table or t-count (-) < (-) t-table
- Ho is accepted if t-count (+) < (-) t-table or t-count (-) > (-) t-table

f) TEST R2

To measure how far the model's ability to explain the variation in the dependent variable can be done through the coefficient of determination (Adjusted R2). When testing the hypothesis for the first time the coefficient of determination can be seen from the magnitude of the value (Adjusted R2), the value (Adjusted R2) has an interval between 0 and 1. The independent variable can provide almost all the information needed to predict the dependent variable if the Adjusted R2 value is large (detects 1). If the ability of the independent variable to explain the dependent variable is very limited then (Adjusted R2) has a small value. With large variations between each observation, the coefficient of determination for cross-sectional data is relatively low, while the high coefficient of determination comes from the time series.[12].

5 Results And Discussion

Classic assumption test

The normality test aims to determine whether the confounding or residual variables in the regression model have a normal distribution. This test uses the Kolmogorov-Smirnov test. In this study the results of the Kolmogorov-Smirnov Monte Carlo test showed the number 0.174 which indicated that a normal distribution had been obtained because it was greater than 0.05.

The multicollinearity test was used to analyze whether the regression model in this study found a relationship or correlation between the independent variables. This study shows that all tolerance values are more than 0.10 and all VIF values are less than 10. So, it can be concluded that this regression model is free from multicollinearity. The results of the multicollinearity test can be seen in the table below

Table 3. Coefficient

	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model	B	std. Error	Betas	t	Sig.	tolerance	VIF

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	std. Error	Betas	t	Sig.
1	(Constant)	2,261	.028		80343	.000
	X1	-.195	057	-.318	-3,434	001
	X2	-.236	063	-.348	-3,764	.000

a. Dependent Variable: Y_LN

1	(Constant)	2,261	.028		80343	.000		
	X1	-.195	057	-.318	-3,434	001	.974	1,026
	X2	-.236	063	-.348	-3,764	.000	.974	1,026

a. Dependent Variable: Y_LN

From the table above for all variables, a tolerance value above 0.10 is obtained and a VIF value is below 10.0. It can be concluded that there is no multicollinearity.

In this study, the autocorrelation test used Durbin Watson because the approach from Durbin Watson is often used to test whether autocorrelation occurs in the independent variables. A good regression model is a regression that is free from autocorrelation. The limit for not autocorrelation is the number DU<D<4-DU.

Table 4. Summary model b

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	.508a	.258	.241	.22512	2018

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y_LN

It is known that the Durbin Watson value is 2.018, this value is greater (>) than the DU value of 1.705 and the Durbin Watson value is smaller than the 4-DU value of 2.295 so that it can be concluded that there is no autocorrelation symptom.

Table 5. Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.508a	.258	.241	.22512

a. Predictors: (Constant), X2, X1

The table shows the value of adjusted R2 = 0.241, or 24.1% so that it can be said that all independent variables can affect the dependent variable by 24.1% and the rest are influenced by other variables that are not examined.

Variables x1 & x2 affect variable y because t count x1 -3.434 > t table is 1.986 and sig value < 0.05, and t count x2 value is -3.764 > t table is 1.986 and sig value < 0.05

Audit Change >>> Quality of audits

The results of statistical data show that audit change has a negative and significant effect on audit quality. This means The quality of the audit obtained by the company can also decrease because the company conducts a change audit when the engagement period has ended or not, taking into account the accounting firm with fees that tend to be smaller. Even so, the effect is that if the company has complex problems, of course it takes a longer audit time, more in-depth sample testing, but if the auditor is also given a little time with the consideration of replacing the auditor because audit results data are needed more quickly, then This will certainly reduce the quality of the audit conducted.

In line with the results of this study, research [34] found that audit tenure has a negative and significant effect on audit quality, this indicates that the length of the relationship between the auditor and the client can affect audit quality on the basis of the professionalism of an auditor in carrying out an audit. The longer the audit tenure, the lower the audit quality.

Company Size >>> Audit Quality

The amount of assets of the client firm has a significant and adverse impact on audit quality. This means that the greater the size of the company, the wider the scope of the audit carried out, such as large assets (inventory, cash, bank) it is necessary to carry out substantive tests and select more test samples. to obtain sufficient evidence relating to the asset (it is an asset owned by the company, not a leased asset). Large companies have certainly received a lot of attention from the public and investors, for this reason management with large company (asset) sizes must also be able to maintain their company's reputation by using the services of large independent and professional KAPs to increase the credibility of financial reports that will be used by third parties. external. Furthermore, companies with large assets such as a large inventory value, it is also very necessary to ensure that whether the inventory value listed on the balance sheet is the real value of the inventory after previously carrying out stock taking of the inventory. Large cash values also need to be traced to ensure that the cash values included in the financial statements are the real cash values after cash hospitalization and supporting evidence such as vouchers, notes, bank statements or other documents that support the data included in the search are sought. financial statements. The things described above will certainly go well if the auditor is also given space and a long time to conduct tests on the presented financial statement data.

6 Conclusion

According to study findings, an audit change (X1) has a negative and significant influence on audit quality (Y). This is because the reason for the audit engagement period has not yet ended, and sometimes the company will also look for a new auditor with a lower fee, so naturally the costs that tend to be lower will reduce audit quality. Additionally, the company size variable (X2) has a considerable negative impact on audit quality.

References

[1] Adeyemi SB, Okpala O. The Impact Of Audit Independence On Financial Reporting: Evidence From Nigeria. Rev Química 2011;1:9–25.

[2] Arens AA, Loebbecke JK. Auditing an Integrated Approach, Eight Edition. New York: Pearson Prentice Hall; 2016.

[3] Arens et al. Auditing and Assurance Services: an Integrated Approach 12th edition. New Jersey: Pearson Education International, Inc; 2008.

[4] Ayu Amalia F, Sutrisno S, Baridwan Z. Audit Quality: Does Time Pressure Influence Independence and Audit Procedure Compliance of Auditor? J Account Invest 2019;20. https://doi.org/10.18196/jai.2001112.

[5] Budiono E, Daulat SHT. Pengaruh Ukuran Perusahaan, Ukuran Kantor Akuntan Publik, Dan Opinion Shopping Terhadap Penerimaan Opini Audit Going Concern. E-Proceeding Manag 2016;3:313–9.

[6] Chih–Ying CL, Chan–Jane, Yu–Chen L. Audit Partner Tenure, Audit Firm Tenure, and Discresionary Accruals: Does Long Auditor Tenure Impair Earnings Quality. Contemp Account Res 2008;25:415–45.

[7] Davis LR, Soo B, Trompeter G. Audit tenure, auditor's independence and earnings management, Working Paper 2003.

[8] DeAngelo LE. Auditor size and audit quality. J Account Econ 1981;3:183–99. https://doi.org/https://doi.org/10.1016/0165-4101(81)90002-1.

[9] DeFond M, Zhang J. A review of archival auditing research. J Account Econ 2014;58:275–326. https://doi.org/https://doi.org/10.1016/j.jacceco.2014.09.002.

[10] Febriyanti NMD, Mertha IM. Pengaruh Masa Perikatan Audit, Rotasi KAP, Ukuran Perusahaan Klien, dan Ukuran KAP Pada Kualitas Audit. E-Jurnal Akuntansi; Vol 7 No 2 2014.

[11] Februari N, Lestari PD, Sunarsih NM, Ayu I, Munidewi B. Analisis Faktor-Faktor yang Mempengaruhi Kualitas Audit pada Perusahaan Manufaktur Periode 2018-2020 2023;5:199–208.

[12] Ghozali I. Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. 9th ed. Semarang: Badan Penerbit Universitas Diponegoro; 2018.

[13] Giri EF. Pengaruh Tenur Kantor Akuntan Publik (Kap) Dan Reputasi Kap Terhadap Kualitas Audit : Kasus Rotasi Wajib Auditor Di Indonesia. Simp. Nas. Akunt., Universitas Jenderal Soedirman Purwokerto; 2010.

[14] Hasanah AN, Putri MS. Pengaruh Ukuran Perusahaan, Audit Tenure Terhadap Kualitas Audit. J Akunt Kaji Ilm Akunt 2018;5:11. https://doi.org/10.30656/jak.v5i1.499.

[15] Husaini U, Purnomo SA. Metodologi Penelitian Sosial. Jakarta: PT. Bumi Aksara; 2006.

[16] Kemenkeu. Peraturan Menteri Keuangan Nomor 17/PMK.01/2008 Tentang Jasa Akuntan Publik Menteri Keuangan 2008.

[17] Kemenkeu. Standarisasi dan Tata Cara Penomoran Laporan Auditor Inpenden dan Laporan Penilaian 2018.

[18] Muliawan EK, Sujana IK. Pengaruh Ukuran Kantor Akuntan Publik, Auditor Switching dan Audit Tenure Pada Kualitas Audit. E-Jurnal Akuntansi; Vol 21 No 1 2017.

[19] Mustari R. Pengaruh Auditor Switching, Audit Tenure, dan Company Size Terhadap Audit Quality dengan Fee Audit sebagai Variabel Moderasi (Studi Pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2014-2017). 2018.

[20] Mutchler JF. A Multivariate Analysis of the Auditor's Going-Concern Opinion Decision. J Account Res 1985;23:668–82. https://doi.org/10.2307/2490832.

[21] Mutchler JF, Hopwood W, McKeown JM. The Influence of Contrary Information and Mitigating Factors on Audit Opinion Decisions on Bankrupt Companies. J Account Res 1997;35:295–310. https://doi.org/10.2307/2491367.

[22] Nindita C, Siregar SV. Analisis Pengaruh Ukuran Kantor Akuntan Publik Terhadap Kualitas Audit di Indonesia. J Akunt Dan Keuang 2012;14. https://doi.org/10.9744/jak.14.2.91-104.

[23] Priantara D. SEC Bongkar Fraud Akuntansi Homex dengan Pencitraan Satelit 2017.

[24] Priyanti DF, Uswati Dewi NH. The effect of audit tenure, audit rotation, accounting firm size, and client's company size on audit quality. Indones Account Rev 2019;9:1. https://doi.org/10.14414/tiar.v9i1.1528.

[25] Putri KP, Aysik NF. Pengaruh Profitabilitas, Solvabilitas, Opini Auditor Ukuran Perusahaan dan Reputasi Auditor terhadap Audit Delay. J Ilmu Ris Akunt 2015;4:85–99.

[26] PwC.com. PwC: Tahun 2015 Sebagai Tahun Terburuk Bagi Sektor Pertambangan 2016.

[27] Simbolon L. Pengaruh Ukuran Perusahaan, Reputasi KAP, Audit Tenure dan Rotasi Audit Terhadap Kualitas Audit Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia. 2018.

[28] Siregar S., Fitriany, Wibowo A, Anggraita V. Rotasi dan Kualitas Audit: Evaluasi atas kebijakan menteri keuangan KMK No. 423/KMK.6/2002 tentang jasa akuntan public. JurnalAkuntansi Dan Keuang Indones 2011;8.

[29] Siregar SVNP, Amarullah, F., Wibowo A, Anggraita V. Audit tenure, auditor rotation, and audit quality: The case of Indonesia. Asian J Bus Account 2012;5:55–74.

[30] Siregar Y, Elissabeth DM. Pengaruh Audit Tenure, Reputasi Auditor, Spesialisasi Audit, Dan Ukuran Perusahaan Terhadap Kualitas Audit Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia (BEI). J Ilm Simantek 2018;2:1–13.

[31] Susanti B. Pengaruh Locus of Control, Equity Sensitivity, Ethical Sensitivity, dan Gender Terhadap Perilaku Etis Auditor. EjournalUnpAcId 2014;2:1–15.

[32] Syahputra A, Arfan M, Basri H. Influence of Competence, Independence, Experience, and Integrity on the Quality of Government Internal Audit Audit Quality(APIP). J Magister Akunt Pascasarj Univ Syiah Kuala 2015;4:49–56.

[33] Vidhiyanty PM, Asmapane S, Lahaya IA. Pengaruh audit tenure, ukuran perusahaan, ukuran kap dan rotasi kap terhadap kualitas audit. AKUNTABEL 2022;19:196–201. https://doi.org/10.30872/jakt.v19i1.10292.

[34] Wicaksono AT, Purwanto A. Pengaruh Audit Tenure, Rotasi KAP, Ukuran KAP, dan Spesialisasi Industri Auditor Terhadap Kualitas Audit. Diponegoro J Accounting; Vol 10, Nomor 2, Tahun 2021 2021;10.