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The Effect of Company Size, Audit Tenure, KAP Reputation and Leverage on Audit Quality (Empirical Study on Manufacturing Companies in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange in 2018-2021)

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ABSTRAK

The purpose of this study is to identify how the influence of company size, audit tenure, KAP reputation and leverage on audit quality. The approach used in this study is a quantitative approach. Financial statements from manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange in 2018-2021 are the population in this study. The sample selection method uses the purposive sampling method which aims to determine the number of samples based on the criteria that have been set, this study includes as many as 19 companies that are in accordance with the sample selection criteria during the set research period, which is 4 consecutive years so that the total sample used in this study is 76 data. Descriptive statistical test, multicollinearity test, and logistic regression analysis were selected as the data analysis techniques used in this study and with SPSS version 25 as the data processing program. The results of this study show that company size, KAP reputation, and leverage have a partial effect on audit quality, while tenure audit has no partial effect on audit quality, and simultaneously all independent variables have an effect on audit quality.

Keywords: Company Size, Audit Tenure, KAP Reputation, Leverage, Audit Quality

INTRODUCTION

The development of a company that goes public is an important factor for the economy of a country. Every company that goes public and is listed on the IDX is required to submit audited financial statements to the Public Accounting Firm (KAP) before being published to the public. Audit reports are not only important for client companies, but also for the benefit of the public, bankers, financial statement analysts, governments, non-profit organizations, creditors, and shareholders who will make decisions about their loans and investments based on financial statements that have been audited by the Public Accounting Firm (KAP).

The audit process is designed to pay attention to the quality of the financial statements themselves by involving a third party (Public Accountant) who is believed to be able to give confidence to investors and creditors that the financial statements presented by the company's management are trustworthy(Dandi et al., 2023). Therefore, independent and objective professional services are needed to assess the fairness of the financial statements presented by management.

Audit quality is defined as the accuracy and suitability between whether the information reported by the auditor is in accordance with the audit standards used by the auditor, including information regarding accounting violations in the financial statements of the client company. Many factors, both internally and externally, affect the quality of audits, such as company size, audit tenure, KAP reputation, and leverage(Hernawan et al., 2021).

The size of the company is chosen as one of the factors that are considered to have an influence on audit quality. According to (Aprilyanti & Sugiakto, 2020) The larger the size of the company, the higher the agency costs that occur, so that large companies will tend to choose the services of large auditors who are professional, independent, and reputable in their efforts to produce better quality and trust for their investors.

Audit tenure or audit engagement period is also one of the factors that are considered to affect audit quality. The better the audit results produced and the quality of the auditor who audits the company's financial statements, the company usually tends to extend the engagement period with the KAP(Z.Dhea, N. Ari, Andy, 2020).

KAP that audits a company's financial statements is also often associated with the quality of the audits it produces. The good reputation owned by the Big Four KAP is often considered by the public to produce results from good audit quality, relevance, and more trustworthy by parties who have the right to do so.

A factor that is considered to affect the quality of the next audit is leverage. The level of leverage ratio can be used as a measure indicator that a company is able to meet its financial obligations properly. This will later be able to show the level of efficiency of the company in utilizing all the resources it has.

One of the phenomena that occurred regarding the issue of audit quality was a case involving Deloitte with SNP finance in 2018 so that public accountants Marlinna and Merliyana Syamsul were sanctioned, because the Financial Services Authority (OJK) informed of a violation of audit procedures by the KAP.

Agency theory studies the contract of agent (management) and principal (investor) where the agent acts on behalf of the principal who is authorized to perform the company's management tasks on behalf of the company.

The development of a larger company accompanied by the emergence of differences of interest that occur between agents and principals can trigger agency conflicts which can hinder the company in achieving positive and maximum performance to increase the value of the company.

The possibility of this conflict triggers the need for an independent auditor profession that is considered neutral. Auditors are considered as independent parties that act between agents as information providers and investors as users of information, so as to increase the level of investor confidence in the financial statements presented by management (Jensen & Meckling, 1976).

According to (Yasmin, 2023), the audit results produced by the auditor are said to be of high

quality if the audit results meet the applicable quality control standards and audit standards. Audit quality relates to a benchmark of how well the work of examining financial statements is completed compared to the fulfillment of predetermined criteria.

Company size is a scale that can classify the size of a company by using various methods through the level of resources owned by looking at the value of the total assets owned by an organization According to (Aprilyanti & Sugiakto, 2020).

Audit tenure is explained as the period of engagement between an auditor from a Public Accounting Firm (KAP) and the same client. This has been regulated in the Regulation of the Minister of Finance Number 17/PMK.01/2008 dated February 5, 2008 where the engagement period of Audit Partner (AP) remains 3 years and the rotation of Public Accounting Firms (KAP) is for 6 years. However, in 2015 there was a change in the regulation limiting the period of provision of audit services, which is in the Government Regulation of the Republic of Indonesia Number 20 of 2015 which no longer limits the period of provision of audit services.

KAP's reputation describes the level of expertise of auditors in carrying out the audit process while remaining independent and professional. KAPs that are affiliated with the Big Four are often associated with a higher level of audit quality than KAPs that are not affiliated with the Big Four. The emergence of public opinion is because the Big Four is considered to have quality resources and technology, so to maintain its reputation, the Big Four KAP must always be able to motivate public accountants to be independent and professional.

In agency theory, leverage is one of the indicators that can be shown to the principal to show how much risk is inherent in the company that can be considered before making an investment so as not to cause losses for the principal in the future.

METHOD

Type of Research

The type of research used is quantitative research. Quantitative research is a research method based on the philosophy of positivism that is used to research a specific population or sample, data collection using research instruments, where data analysis is quantitative/statistical, with the aim of testing hypotheses that have been established from the beginning (Sugiyono, 2020).

Research Object

In this study, the research object used is data in the form of annual financial statements of companies that are listed as manufacturing companies engaged in the food and beverage sub-sector and are listed on the Indonesia Stock Exchange and have been audited. The object of this research is carried out by determining samples, the existence of several criteria characteristics by the researcher that must be in accordance with and related to the object of the research to be carried out.

Types and Data Sources

Secondary data is the data that will be used in this study. The secondary data used in this study is quantitative data.

All data in this study were obtained from data sources contained on the official website of the Indonesia Stock Exchange, namely www.idx.co.id.

Population and Sample

The population in the study is the total of all subjects in the study consisting of objects/subjects that have certain quantities and characteristics determined by the researcher to be studied and then drawn conclusions. This study covers the population of all manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) for the period 2018 – 2021 which has a total of 43 companies.

The sample is said to be part of the population or it can also be referred to as part of the characteristics possessed by the population. The purposive sampling method is used to determine

the number of samples used. Where of the 84 companies that became the population, then selected according to the sample criteria to become 19 companies with a period of 4 consecutive years so that the total was 76 sample data.

The sample criteria in this study are:

1. Manufacturing companies in the food and beverage sector listed on the IDX in the 2018-2021 period.
2. Companies that are not listed on the Indonesia Stock Exchange with financial statements during the research period, namely 2018-2021
3. Companies that do not display financial statements using rupiah currency.
4. Companies that suffered consecutive losses during the research year.
5. Companies that do not publish complete financial statements in the 2018-2021 period

Table 1. Sample Criteria

Keterangan	**Jumlah**
Perusahaan sektor food & beverage yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2021	84
Perusahaan yang tidak terdaftar di Bursa Efek Indonesia pada periode pengamatan	(5)
Perusahaan yang tidak menerbitkan laporan keuangan secara lengkap tahun 2018-2021	(36)
Perusahaan yang tidak menampilkan laporan keuangan menggunakan mata uang rupiah	(4)
Perusahaan yang mengalami kerugian tahun 2018-2021	(20)
Total	19
Periode Penelitian 2018-2021	4
Total Sampel	76

Table 2. Company Sample

No	Kode	Perusahaan
1	BISI	BISI Internasional Tbk
2	CAMP	PT Campina Ice Cream Industry Tbk
3	CEKA	PT Wilmar Cahay Indonesia Tbk
4	CLEO	PT Sariguna Primatirta Tbk
5	COCO	PT Wahana Interfood Nusantara Tbk
6	CPIN	Charoen Pokphand Indonesia Tbk
7	CSRA	PT Cisadane Sawit Raya Tbk
8	DSNG	PT Dharma Satya Nusantara Tbk
9	GOOD	PT Garudafood Putra Putri Jaya Tbk
10	INDF	Indofood Sukses Makmur Tbk
11	JPFA	JAPFA Comfeed Indonesia Tbk
12	KEJU	PT Mulia Boga Raya Tbk
13	LSIP	PP London Sumatera Indonesia Tbk
14	MYOR	Mayora Indah Tbk
15	SKLT	Sekar Laut Tbk
16	SMAR	PT Sinar Mas Agro Resources and Technology Tbk
17	TBLA	Tunas Baru lampung Tbk
18	TGKA	Tigaraksa Satria Tbk
19	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk

Operationalization of Audit Quality Research Variables (Y)

The variable in this study that was selected as the dependent variable is audit quality which is categorized as the Y variable. The assessment of this dummy variable is by looking at the size of the public accounting firm that audits the company. The criteria for a value of 1 are for companies whose financial statements are audited by the big four KAP and a value of 0 for companies whose financial statements are audited by non-big four KAP.

Company Size (x1)

The company size variable in this study is expressed as variable X1. The determination of the valuation for the variable of company size can be found in the total value of the company's assets contained in the notes section of the company's financial statements and the report has been published.

In this case, the asset data is obtained to assess the size of the company and then processed with the following formula :

Audit Tenure (X2)

The audit tenure variable in this study is an independent variable of variable X2. The assessment for the tenure audit variable is measured using numbers 1, 2, 3, 4, which are adjusted to the length of the KAP's relationship with the client company.

Audit tenure is measured by calculating the number of years in which the same KAP has conducted audit engagements with auditees. The first year of the alliance begins with the number 1, plus one for the following years. If there is a change in affiliation, then the calculation will start from the beginning. The calculation is calculated from 2018-2021.

KAP Reputation (X3)

The KAP reputation variable in this study is an independent variable or expressed as the X3 variable. The assessment for the KAP reputation variable is measured using a dummy variable, which is given code 1 if the KAP is affiliated with the Big Four KAP, and given a code 0 if the KAP is not affiliated with the Big Four KAP.

Leverage (X4)

The leverage variable in this study is also an independent variable or expressed as the X4 variable. The valuation for the leverage variable is seen from the total value of the company's liabilities and the total value of the company's assets contained in the notes on the company's published financial statements. The liability and asset data obtained to assess leverage (X4) in this study are processed using the following formula :

$$\textbf{Leverage} = \frac{\textbf{Total Liabilitas}}{\textbf{Total Aset}}$$

Data Analysis Techniques

IBM's program, SPSS version 25 was used to analyze all the data that had been collected in this study. The following are data analysis or testing techniques carried out :

Descriptive Statistical Test

Descriptive statistics are used to provide an overview of the variables in the study to provide information about the characteristics of the main research variables.

The results of this test can show the minimum, maximum, mean, and standard deviation of the overall picture of the sample that has been collected and qualified (Ghozali, 2018).

Multicollinearity Test

The multicollinearity test was carried out to find out whether there was a correlation between independent variables in the regression model to test whether there was a high or perfect correlation between independent variables in a regression model. Testing can be done by looking at the Tolerance and Variance Inflation Factor (VIF) values in the regression model.

If the value in the processing or test results has a value in the tolerance number exceeding the value of 0.10 and the VIF result is less than a value of 10, it can be interpreted that the test result on the variable is stated to be multicollinearity and vice versa.

Logistic Regression Analysis

Logistic Regression Analysis is used to assess whether the variables of company size, audit tenure, KAP reputation, and leverage have an influence on audit quality. In this study, the data of the independent variables can be analyzed using logistic regression and there is no need to assume normality.

Uji Hosmer and Lemeshow's Goodnes of Fit

This test was carried out to see whether or not the regression model was feasible as seen through its significance value. If the results of the significant value show a value of <0.05 (5%), then the results of the test can be said to be significantly different between the models. So this will explain that the Goodness of Fit Test is not good, because the results of the test do not have the ability to predict from the results of the observation values and vice versa, the model can be said to be fit if the existing data is in accordance and matches the model so that the results of the test are stated that there is no difference between the model and the data so that the model can be said to be fit), This test was also carried out to test the null hypothesis on the research.

Coephysin Determinasi (Nagelkerke R Square)

The test in logistic regression analysis can show the results of the value of the determination coefficient obtained in the Nagelkerke R Square value in the summary model table results. The results of this test were carried out to provide results from the magnitude of the level of ability in the independent variable in explaining and influencing the dependent variable.

Logistic Regression Model and Hypothesis Test

Hypothesis tests are applied to determine the results of the individual influence of each independent variable on the dependent variable by determining the level of significance. This test is measured at a significant level of the test results set in the test results, which is 0.05 or 5%. If sig. In the results of this test, it exceeds the value of 0.05 or 5%, it can be interpreted that the hypothesis contained in the study will be declared rejected and vice versa.

The following is the logistic regression model in this study which is explained in the following formula:

$$\mathbf{n}\ Ln\ \frac{KA}{1-KA} = \alpha + \beta 1\mathrm{PER} + \beta 2 TENURE + \beta 3\mathrm{RKAP} + \beta 4 LEV + \varepsilon$$

Information :

$\mathrm{Ln}\ \frac{\mathrm{KA}}{1-\mathrm{KA}}$	: Audit Quality
α	: Constant
β	: Coeficine Model Regresi
PER	: Company Size
TENURE	: Audit Tenure
RKAP	: KAP Reputation
LEV	: Leverage
ε	: Residual Error

RESULT

Descriptive Statistical Test Results

Tabel 3. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	76	0	1	,30	,463

Company Size	76	25,31	32,82	28,6787	1,53478
Audit Tenure	76	1	4	2,18	1,099
KAP Reputation	76	0	1	,30	,463
Leverage	76	,34	9,22	2,9374	1,95523
Valid N (listwise)	76				

Source: SPSS vers program 25

From the results of the processing in the test above, the N value is the total of the entire sample, which is as many as 76 sample data. The test results on the audit quality variable show the result of the minimum value of 0; the result of the maximum value is 1; the result of the mecha value is 0.30; and the result of the standard deviation value is 0.463.
The test results on the company size variable show the result of the minimum value of 25.31; the result of the maximum value is 32.82; the result of the mecha value is 28.6787; and the result of the standard deviation value is 1.53478.
The test results on the tenure audit variable show the result of the minimum value of 1; the result of the maximum value is 4; the result of the mecha value is 2.18; and the result of the standard deviation value is 1.099.
The test results on the KAP reputation variable show the result of the minimum value of 0; the result of the maximum value is 1; the result of the mecha value is 0.30; and the result of the standard deviation value is 0.463.
The test results on the leverage variable show the result of the minimum value of 0.34; the result of the maximum value is 9.22; the result of the mecha value is 2.9374; and the result of the standard deviation value of 1.95523.

Multicollinearity Test Results

Table 4. Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Company Size	,773	1,293
	Audit Tenure	,929	1,076
	KAP Reputation	,825	1,212
	Leverage	,976	1,024

a. Dependent Variable: Audit Quality
Source: SPSS vers program 25

As for the explanation of the results of the multicollinearity test above, based on the results of the multicollinearity test that has been carried out, the following results or conclusions are obtained:
For the company size variable, the results show that the Tolerance value is 0.773 > 0.10; and the result for its VIF is 1,293 < 10; which means that for the variable of company size, it is stated that there is no multicollinearity.
For the tenure audit variable, the results showed that the Tolerance value was 0.929 > 0.10; and the result for its VIF is 1,076 < 10; which means that for the tenure audit variable, it is stated that there is no multicollinearity.
For the KAP reputation variable, the results showed that the Tolerance value was 0.825 > 0.10; and the result for his VIF is 1,212 < 10; which means that for the KAP reputation variable, it is stated that there is no multicollinearity.
For the leverage variable, the result is that the Tolerance value is 0.976 > 0.10; and the result for

its VIF is 1,024 < 10; which means that for the leverage variable it is stated that there is no multicollinearity.

Logistic Regression Analysis

Determination Coefficient Test Results (Nagelkerke R Square)

Table 5. Model Summary

Step	-2 Log likelihood	Cox & SnellR Square	Nagelkerke R Square
1	14,347[a]	,606	,906

a. Estimation terminated at iteration number 10 because parameter estimates changed by less than ,001.

Source: SPSS vers program 25

The explanation of the results of the determination coefficient test that has been carried out above, based on the results of the test shows that the value of the Nagelkerke R Square result obtained is 0.906 or it can be interpreted that the value is equivalent to 90.6%; From the results obtained, it can be explained that the independent variable in the study has the ability to influence the dependent variable by 90.6%.

Logistic Regression Model and Hypothesis Test Results

The results of the study were confirmed by conducting a logistic regression model test through partial tests and simultaneous tests.

Partial Test Results

Table 6. Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	Company Size	2,624	1,022	6,685	1	,010	,071
	Audit Tenure	,589	,973	,366	1	,545	1,802
	KAP Reputation	15,569	5,840	7,107	1	,008	5775424,746
	Leverage	2,351	1,141	4,243	1	,039	10,494
	Constant	57,498	24,163	5,663	1	,017	93560355628063330

Source : SPSS program version 25

Based on the results of the above test, the results of the logistic regression model are obtained as follows:

Audit Quality = 57,498 - 2,642 (X1) + 0.589 (X2) + 15,569 (X3) + 2,351 (X4)

a. The results of the first hypothesis test showed a significance value of 0.010 < 0.05; Which means that this first hypothesis is accepted, namely that the size of the company affects the quality of the audit.
b. The results of the second hypothesis test showed a significance value of 0.545 > 0.05; which means that the second hypothesis is rejected, namely that the tenure audit has no effect on the quality of the audit.
c. The results of the third hypothesis test showed a significance value of 0.008 < 0.05; which means that this third hypothesis is accepted, namely that the reputation of the KAP affects the quality of the audit.
d. The results of the fourth hypothesis test show a value for significance of 0.039 < 0.05; which argues that this fourth hypothesis is accepted, namely that leverage affects audit quality.

Simultaneous Test Results

Table 7. Uji Simultan

Omnibus Tests of Model Coefficients			
	Chi-square	df	Sig.

Step 1	Step	77.316	4	,000
	Block	77.316	4	,000
	Model	77.316	4	,000

Source : SPSS program version 25

Based on the table of the simultaneous test, the results show the value of the table for its significance (sig.) greater than 0.05 which is 0.000 < 0.05; and the result of the chi-square value shows a value of 77.316 > the chi-square table of 9.4877, this can explain that in this simultaneous test the results of the fifth hypothesis are accepted. Therefore, the results in the simultaneous test mean that the size of the company, audit tenure, KAP reputation, and leverage have a joint effect on the quality of the audit.

CONCLUSION

Some explanations of the results of the test analysis that have been described above, so that it can be concluded in the results that:

The size of the company affects the quality of the audit

From the results that have been obtained, the size of the company is able to improve the quality of the audit. Where the total value of assets owned by the company can be said to be a reflection of the size of the company, this is because the higher and more number of asset values obtained by the company so that it is expected to interpret the company's ability to choose a more independent auditor so that it is able to improve the quality of its audit results.

Tenure audit has no effect on audit quality

The results of the test in this study provide empirical evidence that the length of the engagement period that occurs between the Public Accounting Firm (KAP) and the client company cannot guarantee the quality of the audit on a company. The rejection of this hypothesis is because the engagement period between the Public Accounting Firm (KAP) and the client company is not a benchmark of quality audit results.

KAP reputation affects audit quality

The results of this research test provide empirical evidence on the scale of research sample companies whose financial statements are audited by the big four KAP will have better audit quality results. This means that quality audit results are actually also influenced by the selection of the KAP itself in auditing the company, auditors from the big four KAP are considered to have the ability, experience, understanding, and professional attitude that are more reliable in carrying out audits so that they are able to produce better quality audits.

Leverage affects audit quality

The test results in this study provide empirical evidence on the scale of the research sample companies, if the company has a large debt repayment capacity scale, it will have a high audit quality on financial statements. To measure the scale of a company's ability to pay its debts in this study, it is measured from the total value of assets divided by the total value of the company's liabilities. The company's ability to pay debts is increasingly high as a reference for choosing a more independent KAP such as a KAP office that is included in the KAP Big Four category.

Company size, audit tenure, KAP reputation, and leverage simultaneously affect audit quality

The four independent variables were proven to have an effect on audit quality together after conducting simultaneous tests.

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