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THE INFLUENCE OF AUDITOR ALTERNATION, AUDIT TENURE, AND AGE OF PUBLICATION ON AUDIT QUALITY IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2017-2021

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Abstract

This study aims to determine the effect of auditor alternation, audit tenure, and age of publication on audit quality in manufacturing companies listed on the Indonesian stock exchange in 2017-2021. The research method uses a quantitative approach with a sample of 79 companies and the number of observation data is 395 sample data. Data analysis procedures in this study include descriptive statistical analysis, classical assumption test, and hypothesis testing. The data analysis procedure uses eViews version 9 software. The results show that auditor alternation has no positive and insignificant effect on audit quality. Tenure audit has no negative and insignificant effect on audit quality. Age of publication has a negative and significant effect on audit quality.

INTRODUCTION

Based on the Government Regulation of the Republic of Indonesia Number 20 of 2015 concerning the Practice of Public Accountants article 1, namely the Professional Standards for Public Accountants, hereinafter abbreviated as SPAP, are references that are determined to be quality standards that must be complied with by Public Accountants in providing their services. Even though there have been regulations that have been stipulated as a reference for Public Accountants in providing their services, there are still weaknesses in audit quality in Indonesia.

As reported on the CNBC Indonesia news page, it was reported that at the end of 2019 there were a series of cases that ensnared well-known KAPs registered in Indonesia, including: First, KAP Purwanto, Sungkoro and Surja

(Members of Ernst and Young Global Limited / EY) who received sanctions against Sherly Jakom from KAP Purwanto, Sungkoro and Surja for violating capital market laws and the code of ethics for the public accounting profession. The imposition of the sanction was related to the revenue overstatement of IDR 613 billion for the 2016 period annual financial reports (LKT) at PT Hanson International Tbk (MYRX). Second, KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan (Member of BDO International) who received a license suspension for 12 months against Kasner Sirumpea's Public Accountant (AP) for the 2018 LKT from PT Garuda Indonesia Tbk (GIAA). This sanction was given due to a misrepresentation of the 2018 LKT related to the cooperation agreement for the provision of connectivity services with PT Mahata Aero Teknologi. Third, KAP Amir Abadi Jusuf, Aryanto, Mawar & Partners (Affiliation of RSM International) was subject to sanctions regarding the over statement at the 2017 LKT PT Tiga Pilar Sejahtera Food Tbk (AISA). Fourth, KAP Satrio, Bing, ENy & Rekan (Partner Deloitte Indonesia) received administrative sanctions in the form of cancellation of registration with Public Auditor (AP) Marlinna, Public Auditor (AP) Merliyana Syamsul and Public Accounting Firm (KAP) Satrio, Bing, Eny and Rekan which is one of the KAP under Deloitte Indonesia. Based on the results of an OJK inspection, SNP Finance, which is included in the Columbia Group, has indicated that it has presented financial reports that are significantly inconsistent with actual financial conditions, causing losses to many parties. The imposition of sanctions on AP and KAP by the OJK considering that the audited LKTs are used by the SNP to obtain credit from banks and issue MTNs that have the potential to default and/or become problem loans (Ayuningtyas, 2019).

In addition, the Covid-19 pandemic that entered Indonesia in early 2020 also more or less affected the results of obtaining audit evidence, for example the implementation of the PSBB (large-scale social restrictions), which resulted in restrictions on access and travel as well as the availability of personnel from auditors and auditees. The auditor needs to make relevant changes in this regard, exploring alternative audit procedures so that audit quality is maintained (Fatmasari, 2020). Therefore, it is important to find out the factors that can affect audit quality.

One of the factors that is thought to affect audit quality is auditor alternation. Auditor alternation can also be referred to as auditor rotation. Public accounting firm (KAP) mandatory rotation is no longer limited in conducting an audit of a company. The restriction only applies to public accountants (AP),

namely for 5 consecutive financial years. This regulation is contained in PP no. 20/2015 article 11 paragraph (1) concerning the Practice of Public Accountants. The enactment of regulations regarding mandatory KAP rotation is inseparable from the consideration that too long an audit by KAP or its auditors on one client will potentially create closeness between KAP or auditors and audit management (Nurhayati & Prasiti, 2015).

The government's auditor rotation policy is very good for preventing and reducing the special closeness that exists with auditors. A company must have changed auditors and used the services of other public accountants in order to create a newer environment so that auditors can be more objective. If the company never changes its auditor services, it will threaten the independence of the auditor. The sooner the client company changes the auditor, it is hoped that it will produce a better audit quality because it can prevent the auditor and client from having a special closeness that affects independence (Pramaswaradana & Astika, 2017).

Kurniasih & Rohman (2014); Prasetia & Rozali (2016); Mauliana & Laksito (2021) states that auditor alternation affects audit quality. Meanwhile, Nurhayati & Prasiti (2015); Andriani & Nursiam (2019); Fadhilah & Halmawati (2021) states that auditor alternation has no effect on audit quality. It is important to examine further the effect of auditor alternation on audit quality because auditor alternation is mandatory. The theoretical reason for implementing the mandatory auditor alternation is related to tenure restrictions which are expected to prevent interactions that can lead to a close relationship between the auditor and the client so that there is no deviation of commitments which can reduce the independence of the auditor. Therefore, it is suspected that it can have an influence on audit quality, namely auditor alternation.

Another factor that can affect audit quality can be through tenure audits. The audit tenure is the length of the relationship between the partner of the KAP and the client. Long audit tenure can increase audit competency. The auditing partner can base his auditing knowledge on extensive client knowledge, which has developed over time. On the other hand, a long tenure can undermine audit independence. The longer the auditor's engagement with the client, the worse the auditor's quality will be. The existence of closeness in depth between the client and the auditor can make the auditor's sense of objectivity diminish and they feel afraid to reveal the true state of the company. The objectivity of the auditor's services is very important and can be a threat when carrying out a long

engagement with the auditor concerned (Pramaswaradana & Astika, 2017).

Hasanah & Putri (2018); Rinanda & Nurbatiti (2018); Mauliana & Laksito (2021) suggests that tenure audits have an effect on audit quality. Meanwhile, Prasetia & Rozali (2016); Andriani & Nursiam (2019); Soares, et al. (2021); Rizaldy, et al. (2022) states that tenure audits have no effect on audit quality. It is important to examine further the influence of audit tenure on audit quality because the limitation of the audit tenure is an attempt to prevent the auditor's behavior from interacting too closely with the client so as not to interfere with the auditor's independence in carrying out his duties to examine the client's financial statements. Therefore, it is suspected that it can have an influence on audit quality, namely tenure audits.

Apart from audit tenure, age of publication is also considered as a factor affecting audit quality. According to Pramaswaradana & Astika (2017) age of publication is the initial age when an entity is recorded and registered on the Indonesia Stock Exchange until it survives. The way to measure it is by calculating the age of the entity from the time it was registered until the year it was used as an observation. The longer the age of a company listed on the Indonesia Stock Exchange, it is considered to have good quality in various ways, such as management and operations. Managers are considered capable of providing clear sources of information. This can make it easier for the auditor to conduct an audit because of the availability of information to detect fraud and ultimately improve audit quality. Amaliatussa'diah & Aprilia (2018); Dini & Majidah (2020) suggests that the age of publication has an effect on audit quality. Whereas, Paramita & Latrini (2015); Pramaswaradana & Astika (2017) states that the age of publication has no effect on audit quality. Age of publication is important to further examine its effect on audit quality because several previous research results indicate that younger companies tend to have limited resources and less ability to pay specialist auditors, so they are unable to direct quality audit results. Therefore, it is suspected that it can have an influence on audit quality, namely the age of publication.

METHODS

This research is an associative research with a quantitative approach. The total research population is 193 manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2021 period. The sampling technique (sampling technique) used in this research uses a purposive sampling approach. The criteria

for this research are as follows:

Table 1. Research Sample

Criteria	Amount
Population: Manufacturing companies listed on the IDX in 2021	**222**
Sampling based on criteria (*purposive sampling)*:	
a. Manufacturing companies that are not listed on the Indonesia Stock Exchange consecutively for the 2017-2021 period. b. Manufacturing companies that do not consistently publish financial reports for the 2017-2021 period. c. Companies that do not disclose information related to the variables needed in research during the 2017-2021 period. d. Companies that have outlier data	**(75)** **(10)** **(4)** **(54)**
Sample	**79**
Total sample	**395**

Auditor alternation measurement uses a dummy variable, 1 if the company rotates and 0 if it does not rotate. Audit Tenure is measured by counting the number of years of engagement in which the auditor from the same KAP performs an audit engagement on the auditee, the first year of the engagement starts with number 1 and is added by one for subsequent years. Pramaswaradana & Astika (2017) state how to measure the age of publication by calculating the age of the entity from the time it was registered until the year the observation was carried out. Audit quality as the probability that an auditor discovers and reports a violation in his client's accounting system. In this study, Discretionary Accruals are used as a proxy for audit quality variables. Data analysis procedures include descriptive statistical analysis, classic assumption test, and hypothesis testing. The data analysis procedure uses the help of eViews version 9 software.

RESULTS AND DISCUSSION

Statistic Descriptif

The results of the descriptive statistics of this study are as follows:

Table 2. Statistic Descriptif

	X1	X2	X3	Y
Mean	0.118987	5.802532	21.24051	0.000596
Maximum	1.000000	12.00000	41.00000	0.184970
Minimum	0.000000	1.000000	0.000000	-0.117420
Std. Dev.	0.324184	3.212680	9.935343	0.047313
Observations	395	395	395	395

Based on the results of the descriptive statistical analysis above, it can be explained that the average auditor alternation (X1) is close to zero, indicating that out of 395 company data, more of the companies that were the research samples did not rotate auditors. The average tenure audit (X2) can be concluded that the average of the 395 data companies in this study sample engaged with auditors from KAP for just 5 years. The average age of publication (X3) indicates that the average of the 395 data companies in this study is 21 years old. The average discretionary accrual (Y) which is positive indicates that there is active participation from management in reporting company profits, so that management employs auditors to conduct quality audits.

Asumsi Klasik Test

The results of the research normality test after the outlier data were removed from the sample of this study are as follows:

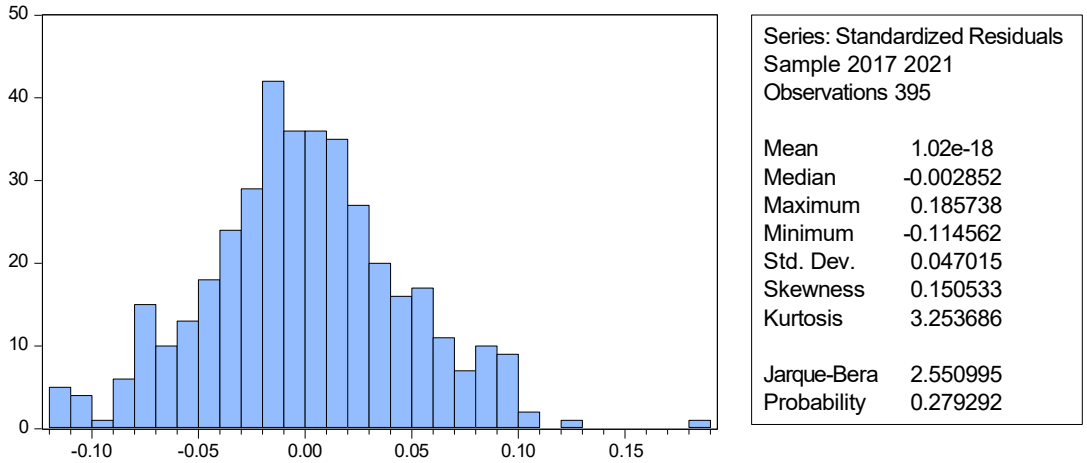

Figure 1. Normality Test

Based on the results of the normality test above, it can be seen that the regression normality test produces a Jarque-Bera value of 2.550995 and a Probability of 0.279292 which means Probability > (alpha = α= 0.05). So it can be concluded that the data is normally distributed.

To detect the presence or absence of multicollinearity in the regression model is if the correlation value between the independent variables is less than 0.8 (correlation <0.8). The following are the results of the multicollinearity test:

Table 3. Multikolinieritas Test

	X1	X2	X3
X1	1.000000	-0.550063	-0.117652
X2	-0.550063	1.000000	0.313671
X3	-0.117652	0.313671	1.000000

The results of the multicollinearity test based on the table above are the results of testing the estimation of the equation of the independent variables. Based on the table above, it can be concluded that the independent variables (auditor change, audit tenure, and age of publication) do not have a multicollinearity problem because the correlation between variables is less than 0.8.

To detect the presence of heteroscedasticity, you can use the Sum Square Resid (SSR) value in the Generalized Least Square (GLS) method. A data can be said to be free from the problem of heteroscedasticity if the probability value of the independent variable is greater than 0.05 (α > 0.05). The following table shows the results of the heteroscedasticity test:

Table 4. Heteroskedastisitas Test

Dependent Variable: RESABS

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.010558	0.001724	6.124539	0.0000
X1	0.000379	0.001843	0.205380	0.8374
X2	0.000114	0.000214	0.531332	0.5955
X3	1.03E-05	6.26E-05	0.164428	0.8695

Based on the results of the heteroscedasticity test above, the data does not experience heteroscedasticity problems in this regression model, because the probability value of all independent variables is greater than 0.05 ($\alpha > 0.05$). So it can be concluded that the data is free from heteroscedasticity problems

Detecting autocorrelation in panel data can be through the Durbin-Watson test. Following are the results of the autocorrelation test in this study :

Table 5. Autokorelasi Test

Autokorelasi Positif	Tidak dapat disimpulkan	Tidak Terdapat Autokorelasi	Tidak dapat disimpulkan	Autokorelasi Negatif
1.82352	1.84413	2.110862	2.15587	2.17648
dL	dU	Nilai DW stat.	4 – dU	4 – dL

Sumber: Output eViews (2023)

Based on the table above, it can be seen that the results of the autocorrelation test using the Durbin-Watson (DW test) show a value of 2.110862 and are between the dU value and the 4 – dU value. So that the regression model used does not contain autocorrelation symptoms.

Model Estimation.

The process of data processing in this study will begin with a panel data regression model test which includes the Common Effect Model, Fixed Effect Model and Random Effect Model. This test was conducted to obtain the most appropriate regression model to use. The results of the most appropriate data model test will serve as the basis for the research results. To find the most appropriate data model in this study, the data model will be tested through 3 stages, namely the Chow Test, Lagrange Multiplier (LM) Test and Hausman Test. These results can be seen in the summary table below:

Table 6. Panel Data Regression Model Selection Criteria

Metode Uji Pemilihan	Pengujian Hasil Model	Model Digunakan
Chow Test Pemilihan : **H**0 = CEM **H**1 = FEM **H**0 jika Prob. *cross*	*Common Effect vs Fixed Effect*, dimana Prob. *cross section* F = 0,000 < α 0,05	*Fixed Effect*

section F >α 0,05 **H**1 jika Prob. *cross* *section* F <α 0,05		
Lagrange Multiplier (LM-Test) Pemilihan : **H**0 = CEM **H**1 = REM **H**0 jika nilai Prob. *cross section* Breusch-Pagan > α 0,05 **H**1 jika nilai Prob. *cross section* Breusch-Pagan < α 0,05	*Common Effect vs Random Effect*, di mana Prob. *cross section* Breusch-Pagan = 0,0000 < α 0,05	*Random Effect*
Hausman Test Pemilihan : **H**0 = REM **H**1 = FEM **H**0 jika Prob. *cross section* random > α 0,05 **H**1 jika Prob. *cross section* random < α 0,05	*Fixed Effect vs Random Effect*, di mana Prob. *cross section* random = 0,0088 < α 0,05	*Fixed Effect*

Based on the table above, it can be concluded that the Fixed Effect Model is more appropriate to use. Thus, testing the hypothesis in this study will be determined using the Fixed Effect Model.

Hypothesis Test

Panel data regression analysis with the Fixed Effect method is as follows:

Table 7. *Fixed Effect Model*

Dependent Variable: Y
Method: Panel EGLS (Cross-section weights)
Date: 01/08/23 Time: 16:13
Sample: 2017 2021
Periods included: 5
Cross-sections included: 79

Total panel (balanced) observations: 395
Linear estimation after one-step weighting matrix

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.100766	0.018523	5.440179	0.0000
X1	-0.002678	0.005015	-0.533882	0.5938
X2	0.000311	0.000904	0.343523	0.7314
X3	-0.004786	0.000964	-4.964712	0.0000

Effects Specification

Cross-section fixed (dummy variables)

Weighted Statistics

R-squared	0.600725	Mean dependent var	0.000976
Adjusted R-squared	0.497398	S.D. dependent var	0.058207
S.E. of regression	0.041127	Sum squared resid	0.529417
F-statistic	5.813833	Durbin-Watson stat	2.110862
Prob(F-statistic)	0.000000		

Unweighted Statistics

R-squared	0.395029	Mean dependent var	0.000596
Sum squared resid	0.533565	Durbin-Watson stat	2.050576

Sumber: Output eViews (2023)

From the table above the calculation results from the Fixed Effect method obtained the following equation:

Y = 0.100766 -0.002678X1 + 0.000311X2 -0.004786X3

Based on table 7 it can be seen that the Adjusted RSquard value is 0.497398 or 49.74%. This shows that the independent variables in the model can explain the dependent variable of 49.74% while the remaining 50.26% is explained by other variables outside this model. In the results of table 7 the calculated F value is 5.813833 with a probability value of 0.000000 lower than α 0.05. This means that auditor alternation, audit tenure, and publication age simultaneously affect audit quality.

The first hypothesis put forward in this study is to test how auditor alternation (X1) influences audit quality (Y). In the table above, the probability value of auditor alternation is 0.5938 which is greater than α 0.05 with a t-Statistic

value of 0.533882 which is smaller than t table 1.97190, meaning that auditor alternation (X1) has no effect on audit quality (Y). So it can be concluded that H1 is rejected.

The second hypothesis proposed in this study is to test how tenure audits (X2) influence audit quality (Y). In the table above, the probability value of a tenure audit is 0.7314 which is greater than α 0.05 with a t-statistic value of 0.343523 which is less than t table 1.97190, meaning that audit tenure (X2) has no effect on audit quality (Y). So it can be concluded that H2 is rejected.

The third hypothesis proposed in this study is to test how the influence of publication age (X3) on audit quality (Y). In the table above, the probability value of the age of publication is 0.0000 which is less than α 0.05 with a t-Statistic value of 4.964712 which is greater than t table 1.97190, meaning that the age of publication (X3) affects audit quality (Y) . So it can be concluded that H3 is accepted.

Discussion

The first hypothesis (H1) of this study was rejected because the results prove that the sooner or later the client company changes auditors does not affect audit quality. The results of this study are contrary to agency theory which is worrying that if auditor alternation is not carried out, then there is a possibility of dependence between the auditor and the client for the sake of a long engagement and creating a close relationship between the auditor and the client(Kurniasih & Rohman, 2014). This study proves that auditor alternation is not a guarantee to produce quality audit results. According to Andriani & Nursiam (2019) This is because the market actually does not really care whether the auditor who expressed an

opinion on the annual financial statements has been rotated or not. This is supported by the results of the descriptive statistical analysis which shows that the average value of auditor alternation is 0.118987, close to zero where most of the companies that are the research sample do not rotate, while the average value of audit quality is 0.000596 indicating active intervention from management in reporting. profit.

KAP rotation has no effect on audit quality when viewed from the weakness of regulations regarding KAP rotation regulated in PMK No.17/PMK 01/2008 allegedly making KAP and auditee parties not have to bother violating these provisions because it results in sanctions for them because BAPEPAM- LK through regulation VIII A.2 strengthens the KAP rotation with a cooling off period of 3 years. Violation of these provisions results in the imposition of business license suspension sanctions for the KAP that violates it (Nurhayati & Prasiti, 2015). It can be concluded that companies that rotate auditors or not, will disclose the same thing as what is happening in the company to maintain their independence.

The results of this study are in line with Nurhayati & Prasiti (2015); Andriani & Nursiam (2019); Fadhilah & Halmawati (2021) which states that auditor alternation has no effect on audit quality. However, this research is not in line with research Kurniasih & Rohman (2014); Prasetia & Rozali (2016); Mauliana & Laksito (2021) which suggests that auditor alternation affects audit quality.

The second hypothesis (H2) of this study was rejected because the results prove that the length of the auditor's engagement with the client has no impact on the quality of the audit. The results of this study are not in line with agency theory which is concerned about long-term dependence between the auditor and the client which can create a close relationship between the auditor and the client, so

that there is a possibility that audit tenure will reduce audit quality (Kurniasih & Rohman, 2014). Based on the research data, the average engagement period between the auditor and the client is 5 years. This illustrates that the sample companies change auditors almost every 5 years without worrying about the quality of the resulting audit.

The maximum period of engagement that occurs between the auditor and his client does not exceed the provisions stipulated in PP Number 20 of 2015 concerning the Practice of Public Accountants, a maximum of 5 (five) consecutive financial years. The draft guide on audit quality indicators issued by IAPI requires every public accountant to maintain audit quality in order to provide accountable information. Therefore, the existing standards will maintain the audit quality provided without being affected by the length of the engagement that occurs between the auditor and his client (Rizaldy, et al., 2022). It can be concluded that the length of time the auditor's engagement with the company does not affect the quality of the audit because whoever the auditor is will still disclose the same things as what happened in the company to maintain their independence according to the rules set by IAPI.

The results of this study are in line with the results of research conducted by Prasetia & Rozali (2016); Andriani & Nursiam (2019); Soares, et al. (2021); Rizaldy, et al. (2022) which states that tenure audits have no effect on audit quality. However, the results of this study are not in line with Hasanah & Putri (2018); Rinanda & Nurbatiti (2018); Mauliana & Laksito (2021) which suggests that tenure audits affect audit quality.

The third hypothesis (H3) of this study is accepted because the results prove that the longer the published company's age, the lower the audit quality obtained. Vice versa when the younger the company's publication age, the higher the audit quality obtained. The results of this study are in line with the agency

theory where management employs auditors to conduct audits on behalf of clients. On the other hand, it is the manager who pays for and supports the audit services. This creates long-term dependency between the auditor and the client and can create a close relationship between the auditor and the client (Kurniasih & Rohman, 2014). Therefore, the age of publication must be taken into account to determine the quality of the examination conducted by the auditor.

According to Pramaswaradana & Astika (2017) Age of publication is the initial age when an entity is recorded and registered until it survives. The entity has been listed on the official stock exchange. The way to measure it is by calculating the age of the entity from the time it was registered until the year it was used as an observation. The longer the age of the published company, the clearer the track record of the company is considered, so that the Public Accounting Firm (KAP) understands the condition of the client company better, but causes the KAP not to develop a strategy for audit procedures used and reduces audit quality (Andriani & Nursiam, 2019).

The results of this study are in line with Amaliatussa'diah & Aprilia (2018); Dini & Majidah (2020) which suggests that the age of publication has an effect on audit quality. However, this research is not in line with Paramita & Latrini (2015); Pramaswaradana & Astika (2017) which states that the age of publication has no effect on audit quality.

CONCLUSION

The conclusions that can be drawn from this study are as follows:

1. Auditor alternation has no positive and insignificant effect on audit quality. Thus, the first hypothesis which states that auditor alternation has a positive effect on audit quality, is rejected. That is, companies that rotate auditors or not, will disclose the same thing as what is happening in the company to maintain their independence, so as not to affect audit quality.
2. Tenure audits have no negative and insignificant effect on audit quality.

Thus, the second hypothesis which states that audit tenure has a negative effect on audit quality, is rejected. That is, no matter how long the period of the auditor's engagement with the company is, the auditor will still disclose the same things as what happened in the company to maintain its independence according to the rules set by IAPI.

3. Age of publication has a negative and significant effect on audit quality. Thus, the third hypothesis which states the age of publication has a negative effect on audit quality, is accepted.

Based on the results of the coefficient of determination shows that the determinant of audit quality is 49.74%. Thus, there are still possible other variables outside of this model that can be used. Based on the limitations of the study, the researcher suggests to further researchers to add to the determinants of audit quality such as management turnover, auditor reputation and audit fees.

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