The Influence of Audit Tenure, Audit Fee, Auditor Reputation, and Client Company Size on Audit Quality

Stephanie Fernandez[1], Keline Ricca Chan[2], Kevin Salim[3], Wilsa Road Betterment Sitepu[4], Owen de pinto simanjuntak[5]

Department of Sharia Accounting, Universitas Prima Indonesia, Indonesia

ARTICLEINFO

ABSTRACT

Audit quality is the most important consideration for users of audit reports because an assessment of the audit opinion by investors and potential investors will be provided. The opinion received will also not be qualified if the audited financial statements are not audited by an auditor who has audit quality, and the size of the company will not affect the quality of the audit. Thus, bad decisions can be taken by report users. Therefore, this research aims to examine the influence of audit quality on audit tenure, audit fees, auditor reputation, and client company size. The population that is the focus of the research is all manufacturing companies listed on the Indonesia Stock Exchange in the 2019-2021 period. Sampling was carried out using quantitative descriptive methods, and based on established criteria, there were 67 manufacturing companies in the sample with an observation period of 3 years. Thus, the final sample size is 201. The research results state that audit tenure has no impact on audit quality, audit fees have no impact on audit quality, and auditor reputation also has no impact on audit quality.

Introduction

User news That has been audited must prioritize consideration of qualityauditing. Because investors and potential investors will base evaluation they are opinionated auditing. The resulting opinion is also unreasonable without exception If financial news is audited and not audited by the auditor Which quality, which will cause t h e   u s e r report to conclude It is bad? Review must done to ensure that the data is in summary budget useful for the people involved in a way near with reason that financial news is the source of essential and solid data for para investors (Daughter And Rasmini, 2016). So that companies can increase the accuracy of their financial information, they must audit their financial reports. User financial news will be more Certain of the financial data created by a good audit (Fauziyyah, 2020).

One of the phenomena the is disappearance of objectivity Arthur Andersen, KAP who checks Enron financial news, currently evaluates the practice of Enron accounting. This phenomenon impacts in declining level of trust of the public in professional accountants. Because Arthur Andersen acts as an internal and external auditor, as well as that information Arthur Andersen accepted cost consultation separate in number reaching dozens of million dollars, exceeding cost auditing That Alone, so allegedly strong lack of independence. The dying confidence public in quality auditing realized by accountants public is impacted by the revealed case accounting that occurred at Enron Corporation, World Com, and various office accountants public in the United States. 2012 Yuniarti.

Trust public to audit report finance Also decreased as a consequence of the involvement of several KAPs in corporate financial scandals. Several case scandals involve various service sector finance, like the case scandal SNP Finance involving KAP Satrio, Bing, Eny, and Partners who are affiliates from KAP Bigfour Deloitte Indonesia and have proven to manipulate financial reports (OJK, 2018). PT Bank Bukopin is Another example where financial statements have been modified. PTBank Bukopin Tbk has renewed the report of its finances For the year 2016. 2020 (Jatmiko). Case scandals show that violations are done b y auditors. has exceeded the permissible limits, where the auditor fails to give an opinion by circumstances Which, fails to identify cheating, And No can fulfill the condition standard audit, resulting in declined audit quality.

Review fees are one of the influencing components quality of reviews. According to Yuniarti (2011), fee audit impacts quality auditing, expensive fees,make audit quality Good because the fees are higher can cover the cost of audit operations. According to the statement by Permatasari and Astuti (2018), audit fees will have a good impact on audit quality. This is contrary to the study by Dewa et al. (2019) Which says that

Fees Auditing No impact on quality auditing. There isguidelines common for calculating audit fees, and very important for auditors to make an effort to produce results Good when finish tasks (Fauziyyah, 2020).

Likewise, the duration connection between reviewers and clients estimated in the number of years is an element that can influence quality review (Hasanah and Daughter, 2018). Auditors can become more knowledgeable about t h e circumstances company as a consequence of forever connection Work they, Which by Because can make process inspection become more simple And possible auditors For to Work more independently. Level knowledge auditors to circumstances company client increase along with forever connection client -auditor. 2014 (Nugraha And Darsono). Matter This is consistent with research Ardani (2017) stated that Audit Tenure has an impact who is good to audit quality.

Size company is Which next. Based on total riches, trade, And capital market, size is something the business client is evaluating tosize the business. If overall assets, sales, and market capitalization increase, the size of the company will too increase. If the assets company increases and this causes enhancement sales, capital investment, cash flow, and market capitalization, then individual the Also will the more is known by the audience (Wijayani, 2011). According to a study by Trisnawati and Nurbaitit in 2019, the size company has a good impact will quality auditing. Quality auditing increases along with the increasing size company.

Researchers mean To build studies from studies that alreadyresolved more formerly Which relate to quality auditing based on the description problems that have been given above. Based on deviation from the previous findings studypreviously, the researcher is interested in the research return connection between audit tenure, audit fees, and size of company user to audit quality (Empirical Study of a Business Recorded on BEI Year 2019-2021).

Literature Review

Quality Auditing

In frame, endeavor trusts Enough that news finance Which inaudits and disclosures related: (1) stated in the same direction as the principle accountancy thank you general (SAK), and (2) there is no misstatement materially, Is caused by fraud or blackmail, review return must be done by the principles inspection (Mulyadi, 2014: 10). According to Davidson and Neu in Fachruiddin et al. (2017), one element Which influence reliability information finance is quality auditing. Assumed that audits with high audit quality contain more data accurate.

More continued, Wedemeyer in Fachruiddin et al. (2017) assumed that audit quality refers to how Certain an auditor is that financial reports are accurate after solution process auditing. Besides That, the level of attachment influences the consideration of professional auditors. However, the danger of material misstatement is noted the possibility of fraud, bias, and consequences commercial, mandatory taken into account when making this decision. Apart from that, because the provisions must be past audit procedures, then very recommended that people Who make provision auditing is auditor knowledgeable.

Influence Auditing Tenure To Quality Auditing

Range time connection between auditor and client is determined by the number of years, or audit tenure, known as Public Accounting Firm (KAP) rotation (Chih-Ying et al., 2008). According to Giri in Darya and Puspitasari (2017), auditor expertise and financial incentives are two structures related to tenure audits.

According to Permana (2014), framework time commitment Which longer makes it possible to maintain an unprejudiced mentality moment direct exercise review. The time limit position by the Minister of Finance supports this matter.

Influence Auditing Fees To Quality Auditing

In view, Arens et al quoted by Wulandari and Nurmala (2019), Audit Fee, or what is also called Audit Fee is a payment made by the user to the Public Accounting Firm to cover the cost of audit assistance. The amount of the Audit Fee is the total payment given to auditors.

According to the results study Fauziyyah (2020), paying high audit fees to an auditor is in line with quality service, especially in matters of his reputation And his ability to present superior audit materials.

Influence Reputation Auditors To Quality Auditing

Study Hartadi (2012) shows material that reputation auditors do not have a real impact on audit quality, Giri's (2010) study found fact will HOOD Which associated together HOOD international impact will quality auditing.

Influence Size Company To Quality Auditing

According to Sinaga and Rachmawati (2012), the size company can determined by seeing total assets at the end year. The size of the business Is determined by using total sales. Several sales, amount of assets, and the average level of sale are used to count the size company (Seftianne and Handayani, 2011).

Compared with companies, businesses are smaller own more little access to information. On an organization Which more bigger, there are more ownership institutions and better analysis. More carry on highlighting important role information and monitoring auditing possible by the fact that company Which bigger accept more Lots attention from the media and more companies small accept more A little attention from the holders share. Because they have control quality more compared to organizations, individual big No will too affected by improvement audit quality (Fernando, et al. 2010). Hence, the effect of quality review Which more will be more important for the company more simpler.

Framework Conceptual

As for framework Which can describe the connection between variables in assessment this is depicted below:
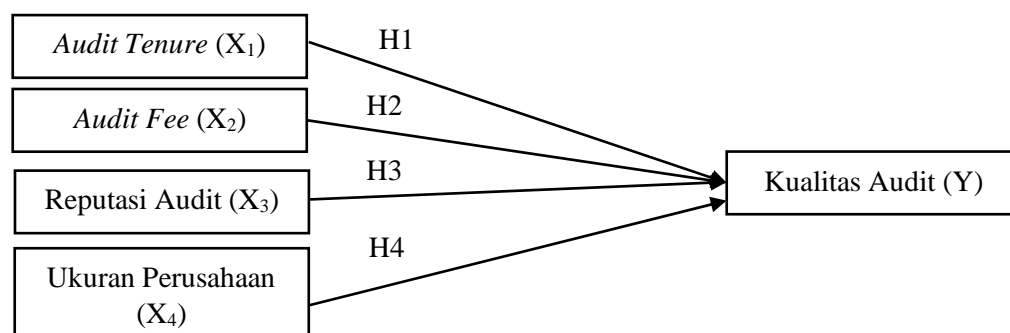

Figure 1 Framework Draft

Hypothesis Study

From form in on Can explained hypothesis as follows:

H_1: Quality will audit something business manufacture Which recorded on BEI year 2019-2021 influenced by tenure audit.

H_2: Quality auditing on something business manufacture Which recorded on BEI year 2019-2021 influenced by fees auditing.

H_3: Quality auditing on something business manufacture recorded on BEI year 2019-2021 influenced by the auditor's reputation.

H_4: A business manufacturer Which recorded on BEI on the year 2019-2021, size something business own influence will audit quality.

Method

Using discovery strategies interesting quantitative will become the method used in this research. Sugiyono (2017), a research strategy that uses tool research to collect information just for test theory with study information, is called technique exploration in terms of quantitative. This research targets 80 companies manufacturing that will listed on the Stock Exchange Indonesian Securities (BEI) between 2019 and 2021. The sample for this study is called sample purposive. According to Sugiyono (2017), purposive sampling is a technique of taking a sample that pays attention to requirements and supervision. Function election following will used in manufacturing companies that are consistently recorded on BEI between years 2019 And 2021. Data analysis technique using Regression Test Logistics executed for mega observe is variable independent Which included in this investigation has impact. Equality the following is used in testing This with help program statistics SPSS:

$$KA = a + b_1 TEN + b_2 FEE + b_3 REP + b_4 SIZES + e$$

Results

Results Test Statistics Descriptive

Results testing variables Which there is on assessment This can noticed on table This.

Table 1 Test results Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
AT	201	1.00	3.00	1.8607	.80653
AF	201	17.45	26.02	22.2961	1.89419
R.A	201	.00	1.00	.9950	.07053
UP	201	.69	3.69	2.8907	.75002
KA	201	.00	1.00	.9950	.07053
Valid N (listwise)	201				

Source: Results processing data with SPSS 25.0

The number of materials used in this study was 201 materials, namelyamount samples taken 2019-2021 period, according to the results calculations on table above. Inspection to Audit Tenure variable using statistics descriptive produce mark on generally as much 0.086 And standard deviation as much as 0.086. Inspection to statistics descriptive Audit Fee results results as follows: Mean of 20.3030, standard deviation of 1.17236, value maximum And minimum of 22.70 and respectively 18,20.

Findings from analysis descriptive reputation auditing Also show that mark the maximum and minimum are 1 and 0 respectively, with a mean value of 0.0005 and mark standard deviation 1.17236. Minimum and maximum values size company is of -0.02 and 0.7. Average size company, as determined by analysis descriptive size company, is 0.0073, with standard deviation 0.12953, and maximum amounting to 31,750.32 to 0.28.

Test Regression Logistics

statistical technique for data analysis in this research is regression logistics binary. Regression study This logistics uses the Overall Model Test, Fit Test Model, Coefficient determination, And Matrix Classification as four test the model.Statistical Package for Social Science (SPSS) Version 22.0 and tools Microsoft data processorExcel used for process data used for model assessment.

Testing Whole Model (*Overall Model Fit test*)

Test the designed for ensure model Which hypothesized suitable to material or No. With compare mark -2 Logs Likelihood (block number = 0) when the model consists from constants and variables independent, this test evaluates model by overall using Log Likelihood. Below are: results from test this research model:

Table 2 *Overall Model Fit Test*

-2 Liga Likelihood Block Numbers = 0	-2 Liga Likelihood Block Numbers = 1
55,947	55,928

Test compatibility model in a way whole show that mark statistics - 2LogL of 55.947 on the block number 0 has reduced 0.019 to 55.928 after addition four variable new. This can also be done contrasted with table c2, which displays difference df between constant And df between four variables: df1=(nk) =201 and df2= 201-4 = 56, so difference df = 201-56 = 4. Because 0.019 is more big of chi square table, difference this potential can implies regression model Which most powerful—that is, the model that predicted fits with material.

Test Appropriateness Model Regression (*Goodness of Fit test*)

By using the Hosmer and Lemeshow Conformity Test and the chi- value square as an intermediary, the suitability of the recurrence model surveyed. Hosmer and Lemeshow's Integrity of Fit Test assesses invalid speculation that information experimental fits the model or the model fits the information (e.g. no There is very big difference between both, which shows that model suitable) (Ghozali, 2018:331).

Possible There is variation substantial between model and value his observations If mark probability (P-value) from the Hosmer and Lemeshow test <0.05 (significance threshold).Model No can trusted to anticipate mark his observations, concluded. If mark probability (P-value) from test Hosmer and Lemeshow

give results > 0.05 (threshold limit significance), Which indicated that No There is similarities meaningful between model with data, so model can reliable For estimatemark observation.

Table 3 Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9,010	8	,497

Table 3 from results analysis regression shows Hosmer's findings and Lemeshow Goodness of Fit Test with a mark chi-square as big as 9,010 with a level significance of 0.497. Based on the results testing, H0 was accepted Because mark probability (P-value) ≥ 0.05 (value significant), or 0.497 ≥ 0.05. This shows that the model and data are not different in a way significant, which indicates that model regression is worthy and capable predict the mark observed in the study.

Coefficient Determination (*Nagelkerke's R Square)*

Mark Nagelkerke R Square shows coefficient determination, that is sizehow much big variable independent can explain variable dependent. MarkNagelkerke R-squared is given in the form of a decimal, However can with easily understood and interpreted by changing it to become a percentage (Ghozali, 2018: 333).

Table 4 Models Summary

Step	-2 Logs likelihood	Cox & Snell R Square	Nagelkerke R Square
1	111,985 [a]	.131	,250

Source: Processing results data with SPSS 22.0

Based on the results analysis regression Which is shown in Table 4 obtained mark coefficient determination Nagelkerke R Square as big as 0.250. Based on data of, only 25.0% of the variables dependent-audit quality- which is interpreted for factors independent. Factors that consist of KAP size, auditor reputation, audit tenure,And fees auditing. Remaining as much as 75.0% interpreted by elements other than Those not included in this assessment model.

Classification Matrix

Ability predictions model regression logistics For choosing probability auditingquality tall by the organization showed by matrix categorization. Following This is the table presentation matrix categorization.

Table 3.5 Classification Table [a]

			Predicted		
			KA		
	Observed		Non-Management Profit	Management Profit	Percentage Correct
Step 1	KA	Non-ManagementProfit	0	138	68.6
		Management Profit	0	63	31.4
	Overall Percentage				100.0

Source: Results processing data with SPSS 22.0

Table 5 presents results analysis regression, which indicates that the model's strength predictions of 68.6% for excellent audit quality and bad. Based on the data available, can concluded that 68.6% of 201 company samples own satisfactory audit quality. Meanwhile, 31.4% of 201 point data in the sample originate from an organization with a quality audit.

Test Regression Logistics

Analysis regression logistics used To use test relation between variable free and bound. The structure of this assessment model is shown as follows:

Table 6 Results Test Regression Logistics

	B	S.E	Wald	df	Sig.	Exp(B)
Step 1 [a] AT	-.158	1,237	.016	1	,898	,000
AF	-.361	,562	,414	1	,520	,000
R.A	-16,295	40192.973	,000	1	1,000	,000
UP	-.437	1,953	,050	1	,823	,001
Constant	31,517	40192.975	,000	1	,999	48720440247737.44

5

Source: Results processing data with SPSS 22.0

From the table above, you can determine regression model equation logistics as follows:

KA = 31,517 -0.158 TEN -0.361FEE – 16,295REP -0,437SIZE

Equality regression logistics consists of number coefficient regression eachvariable independent and capable used to understand mark constants and coefficients variable independent. In this study, the odds ratio, also known as Exp(B), is used for calculating coefficient logistics. Interpretation equality regression logistics to coefficient regression are as follows:

1. Assuming all variables are worth 0, the hope for something business to receive quality audits is 0.00 compared to the odds of not receiving quality audits. This is because the mark intercept (constant) equality regression is 508,147, and the value of the odds ratio is 0,000.
2. Coefficient regression the audit tenure variable is -0.158 and the odds ratio as big as 0.000 means if audit tenure increases by One unit so expectation company to achieve audit quality will down to 0.158, assuming no change on the unit other variable is independent.
3. By considering coefficient regression for the audit fee variable is - 0.361 and odds ratio value amount of 0,000, can concluded that each increase of One unit on fees auditing will reduce the opportunity company To get a quality audit of 0.361.
4. If the reputation of auditors increases by One unit so expectation performance auditing weighted company will decrease as big as 16,295, matter This by the coefficient regression variable auditor's reputation of -6.295 and the odds ratio value as big as 0,000 with an assumption variable independent other still.
5. Coefficient relapsed from size company Which reviewed is - 0.437 If factors free other considered consistent. A proportion opportunity worth 0,000 truly means that with the assumption organization develops as big as One unit, possibly reaching quality review will reduce as big as 0.437.

Test Appropriateness Model Data

The model predicts observations that match the observation data. If the test results goodness-of-fit Hosmer And Lemeshow exceed 0.05, so material is considered by material observation And can used as analysis furthermore. Table test suitability Hosmer and Lemeshow are:

Table 7 Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	0.072	8	5,497

No There is a conflict Which big between the class That predicted And the class That found, as shown by the graph above. Therefore, you can summarize that the regression model is suitable for testing more continued and satisfying. Test fit model own probability significance as big as 1, Which more taller than 0.05, And own value of 5,497.

Results Test Hypothesis (Test Wald)

To determine how the independent inciting variable is dependent,use the Wald test. Individually or partially, the test is completed and displayed in the SPSS table. The Wald test has a 5% threshold for significance. Hypothesis obtained if mark significant under from 0.05; If more of 0.05, hypothesis rejected. Findings from the Wald test assessment below:

Table 3.5 Results Test Wald

		B	S.E	Wald	df	Sig.	Exp(B)
Step 1 ᵃ	AT	-.158	1,237	.016	1	,898	,000
	AF	-.361	,562	,414	1	,520	,000
	R.A	-16,295	40192.973	,000	1	1,000	,000
	UP	-.437	1,953	,050	1	,823	,001
	Constant	31,517	40192.975	,000	1	,999	48720440247737.445

Based on the table above, yes is known results of partial testing is as follows:

1. On level significance 1 mark Wald variable auditing tenure as big as -0.417. The level significance is 0.898 more big from 0.05 more big from mark significance. Therefore that's a hypothesis rejected.
2. Mark Wald variable auditing fees as big as -0.361 with a level significance as big as 0.520. A significant level of 0.520 is more than 0.05 so the mark significantly exceeds mark the. Therefore, the hypothesis was

rejected.
3. The Wald value of the variable auditor reputation is -16,295 with a level significant as big as 1. The level significance is 1 more than 0.05 taller than the mark significant. Therefore that's a hypothesis rejected.
4. Wald value For variable size company is -0.437 with level significance a total of 0.823. The significance level reached more than 0.823 big from 0.05. So, the hypothesis was rejected.

Discussion

Influence Auditing Tenure To Quality Auditing

Results assessment show until era 2019-2021, Auditing Tenure company manufacturers listed on the IDX do not have any substantial impact on Audit Quality. Significant value a total of 0.898 more from 0.05 to prove on matter the. Research by Rahmi et al. (2019) in general concludes that the Tenure Audit has no impact significant on Audit Quality in a business manufacture snack Which recorded in the Exchange Effect Indonesia period 2014-2017 supports the findings of this study.

Findings assessment This shows that forever HOOD or auditors audit something the same effort can used To use the count audit tenure variable. According to Rahmi et al. (2019), the auditor's work period at KAP is to be handed over service auditing to the user can give rise to proximity between them that bothers audit independence and accuracy.

Influence Auditing Fees To Quality Auditing

Studies conclude that from 2019 to 2021, audit fees to the company industries listed on the IDX do not affect audit quality. This is supported by a value significance of 0.520 which is more than 0.05. These results are in line with the findings of Budget et al. (2021) who did not find exists connection between audit fees and audit quality. This research provides signalindependence both by showing the difference between audit fees and quality auditing.

The results of this investigation are encouraging results of other research (Ardiani et al., 2015) which did not find a connection between audit fees and audit quality. As a result, the number of fees auditing paid to HOOD does not influence the quality of auditing Which is done by auditors. Guidelines official Which are set by IAPI about system method calculation fees audit possibly become the reason for this difficulty.

Fees are Money paid to the accountant public after finishing assignment auditing in context auditing. As a result of compensation To ensure pleasure from customers And maintain business clients, auditors can face challenging ethics and show prejudice at work. However, auditors are expected to maintain objectivity and integrity (Estimate et al., 2021).

Influence Reputation Auditors To Quality Auditing

Findings disclose if during the range time 2019-2021, name of the good (reputation) of the auditor has no impact significant impact on an Audit Quality business manufacture Which recorded on BEI. Mark significant Which more from 0.05 is 1 support matter the. Study Werastuti (2013) is supported by the results this research. Both KAPs that are connected to Big 4 KAPs and KAPs that are not connected according to findings this research offers good audit quality. Good Big Four KAP as well as non-Big Four KAPs will guard objectivity Because they don't hesitate to disclose circumstances client Which Actually Which relate with report his finances.

More proof continued support results this research originates from from Rizaldi et al. (2022), which shows that mark significant variable auditor's good name (Reputation) to Audit quality (Accruals) is 0.235 > 0.05 (=5%). Hypothesis H3 is rejected by findings research shows that high auditor reputation (Reputation) no impact on audit quality (Accrual). This matter show that HOOD Big Four not always can blamed for an excellent audit. Both KAPs connected with Big Four KAPs and KAPs that are not connected to Big Four KAPs offer quality audits tall. As a result, when disclose to customertheir actual financial situation, both Big Four KAPs and Non-Big KAPs Four ready to move on clear and honest.

Influence Size Company To Quality Auditing

Research result show during range time 2019-2021, Size business no impact will Business Audit Quality manufactures recorded on the IDX. This matter shown with number significant as big as 0.823 Which under 0.05. Milk Thisconstant to Hasanah and Putri's (2018) study obtained that, appropriatewith criteria testing, size company have number significant as much0.982 more from 0.05 so reject H0 and indicate that has no impactwill audit quality. Remember that the data is used by academics originate from businesses with high total assets, size the company has no influence in situation This. If total assets tall one can.

Conclusion

From the assessment of the results Already held so obtained audit conclusion tenure in a relationship has an impact not Correct on audit quality in the company manufacturers listed on the IDX for ranges time 2019-2021, with a value significance of 0.898 Which is bigger than 0.05. With a value significance of 0.520 below 0.05, then the Audit Fee is something business manufacturing listed on the IDX for the 2019-2021 period Partial not have an impact on Audit quality. The quality of an audit business manufacturing listed on the IDX for the 2019-2021 period tends not to be affected by the auditor's reputation, with a value significant as big as 1 over 0.05. With a value significance amounting to 0.823 which is lower than 0.05, Then, for 2019-2021, the size company has limited impact on audit quality on company manufacture which is recorded on BEI. Based results analysis in this study, researchers can recommend Researchers in the period front enclose a population And size more samples to create findings increasing research representative and realistic. Researchers furthermore looking forward to it Can enter more Lots factors that are assumed Can influence audit quality, as well as expand demographics And the size sample that is used. For more increase model study, para researcher mean For expand model Which used in study This furthermore.

References

Agoes, S. (2012). Pengauditan: Garis Panduan Amalan untuk Pengauditan Akauntan oleh Akauntan Awam (edisi ke-4). Salemba empat.

Akmal. (2006). Pemeriksaan dalaman (audit dalaman). Indeks PT, Kumpulan Gramedia.Ardani, SV (2017). Kesan tempoh audit, giliran audit, yuran audit terhadapkualiti.

Pengauditan dengan jawatankuasa audit sebagai pembolehubah penyederhana (Kajian Syarikat Sektor Kewangan Tersenarai di BEI 2010-2014). Jurnal Perakaunan, 6(1), 1–12.

Chih-Ying,CL, Chan–Jane, dan Yu–Chen, L. (2008). "Tempoh rakan kongsi audit,tempoh firma audit dan akruan mengikut budi bicara: Adakah tempoh juruaudit yang lama menjejaskan kualiti pendapatan". Penyelidikan PerakaunanKontemporari, 25(2), 415–445 melalui http://www.ssrn. com.

Darya, K and Puspitasari, SA (2017). Reputasi KAP, tempoh audit, saiz syarikat pelanggan dan kualiti audit (kajian syarikat Indonesia LQ 45)

Fachruiddin, W, Bahri, S dan Pribadi, A. (2017). Analisis faktor yang mempengaruhi kualiti audit dengan prosedur audit sebagai pengantara. Jurbal Ilman. 5(2).

Fauziyyah, ZIP (2020). Kesan yuran audit, tempoh audit dan giliran audit terhadap kualiti audit. Monex, 9(1), 1–17

Fauziyyah, ZIP (2020). Kesan yuran audit, tempoh audit dan giliran audit terhadap kualiti audit. Jurnal MONEX, 9, 1–17.

Fernando,GD, Ahmed M. dan Randal JE 2010. Atribut kualiti audit, saiz pelanggan dan kos modal ekuiti. Jurnal Perakaunan dan Kewangan, Vol. 9, tidak. 4, hlm. 363- 381

Ghozali, I. (2013). Aplikasi analisis multivariate dengan program SPSS. Semarang: Badan Penerbitan Universiti Dipenogoro.
    Ghozali, imam. (2016), Aplikasi Analisis Multivariate dengan SPSS. Isu 8. Semarang: Badan Penerbitan Universiti Diponogor

Jatmiko, BP (nd). Pentadbiran kewangan Bukopin terjumpa kes kad kredit, ini penjelasan pengarah. Diperoleh pada 16 Mei 2020,daripadahttps://economic.kompas.com/

Mesyuarat Jawatankuasa Pemilikan Asing dan Jawatankuasa Audit Mengenai Kualiti Audit (Kajian Infrastruktur, Utiliti dan Syarikat Perkhidmatan PengangkutanTersenarai di Bursa Saham Indonesia 2013-2017) E- Prosiding Pengurusan, 6(2),3675–3682.
    Mulyadi. (2014). Pengauditan (edisi ke-6). Salemba empat.

Nugrahanti, Y. dan Darsono. (2014). Pengaruh tempoh audit, pengkhususan KAP dan saiz syarikat terhadap kualiti audit. Jurnal Perakaunan Diponegoro., 03(03), 1–9.

Permatasari, IY and Astuti, CD (2018). Pengaruh yuran audit, penggiliran juruaudit dan reputasi KAP terhadap kualiti audit. Jurnal Perakaunan Trisakti, 0832, 81–94.

Putri, KDC and Rasmini, NK (2016). Yuran audit sebagai kesan penyederhanaan penglibatan juruaudit ke atas kualiti audit. Jurnal Elektronik Perakaunan, 16(3), 2017– 2043.

Ramadhan, IN &, & Laksito, H. (2018). Kesan reputasi firma perakaunan awam (PAF), tempoh audit, dan yuran audit terhadap kualiti audit. Jurnal Perakaunan Diponegoro, 7(4), 1–13.
    Riyanto, B. (2008). Asas perbelanjaan perniagaan. GPFE.

Seftianne, S. and Handayani, R. 2011. Faktor yang mempengaruhi struktur modal dalamsyarikat awam dalam sektor pembuatan. Jurnal Perniagaan dan Perakaunan, 13(1), 39-56.

Sinaga, EA and Rachmawati, S. 2018. Jumlah Yuran Audit untuk Syarikat Tersenarai Bursa Saham Indonesia. Media untuk Perakaunan, Pengauditan danPenyelidikan Maklumat, 18 (1), 19-34. Hermuningsih, 2012

Siregar, DL (2018). Kesan yuran audit, tempoh audit dan penggiliran audit terhadap kualiti audit di bursa saham Indonesia. Jurnal EMBA, 8(1), 637– 646. (Hasanah dan Putri, 2018
Subramanyam dan Liar. (2010). Analisis Penyata Kewangan (Edisi ke-10). Salemba empat.

Trisnawati, R., & Nurbaiti, A. (2019). Pengaruh saiz syarikat, penggiliran KAP,

Wijayani, ED (2011). Analisis faktor yang mempengaruhi syarikat di Indonesia apabila melakukan pertukaran juruaudit. XIV. Simposium Perakaunan Kebangsaan, 1.–27.

Wulandari, S and Nurmala, P. (2019). Kesan saiz syarikat, keamatan mesyuarat jawatankuasa audit, dan saiz jawatankuasa audit ke atas yuran audit. Jurnal Perakaunan Saintifik Universiti Pamulang. 7 par. 2
Yuniarti, R. (2011). Saiz firma audit, yuran audit dan kualiti audit. Jurnal Pengurusan Global,2(1).