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## The Effect of Audit Fee, Audit Rotation, Audit Committee and Kap Size on Audit Quality (Empirical Study on Infrastructure Sector Companies Listed on the BEI in the Period of 2019-2023)

Tyara Yovanka<sup>1\*</sup>, Diah Iskandar<sup>2</sup>

<sup>1,2</sup> Universitas Mercu Buana, Indonesia

(\* Corresponden Author: [araanka04@gmail.com](mailto:araanka04@gmail.com))

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### Article Info:

### Abstract

#### Keywords:

Audit Fee;  
Audit Rotation;  
Audit Committee;  
KAP Size;  
Audit Quality;

This research uses secondary data which aims to test and obtain empirical evidence regarding the influence of audit fees, audit rotation, audit committee and KAP size on audit quality. The population in this study are infrastructure companies listed on the Indonesia Stock Exchange for the period 2019-2023. The sampling technique used in this study is the purposive sampling method, with the criteria of infrastructure companies listed on the Indonesia Stock Exchange from 2019-2023, publishing complete audited annual reports from 2019-2023 and having complete audit fee data from 2019-2023, resulting in a sample of 24 companies over a period of 5 years, with a total of 120 data samples that meet the criteria. This study sample uses a logistic regression test using SPSS 25 software. The results of this study indicate that Audit Fees have a negative effect on Audit Quality, Audit Rotation does not affect Audit Quality, Audit Committees have a positive effect on Audit Quality and KAP Size has a positive effect on Audit Quality.

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#### Article History:

Received : 15-01-2025

Revised : 20-02-2025

Accepted : 10-03-2025

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#### Article DOI :

<http://dx.doi.org/>

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**How to cite :** Yovanka, T., & Iskandar, D. (2025). The Effect of Audit Fee, Audit Rotation, Audit Committee and Kap Size on Audit Quality (Empirical Study on Infrastructure Sector Companies Listed on the BEI in the Period of 2019-2023). *Countable (Contemporary Business and Sustainability Science)*, 2(1), 18-32. <https://ejournal.masyarakatjurnal.or.id/index.php/countable/article/view/37>



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## INTRODUCTION

Every company must have accurate and transparent financial reports, which is very important for making the right decisions by various parties, such as investors, creditors, and regulators. Therefore, auditing is a process that not only ensures the accuracy of the information presented but also increases the credibility of the financial statements prepared by the company. High audit quality can provide assurance that the financial statements presented are in accordance

with applicable accounting standards and are free from material errors. Nugroho (2018) stated that all entities or companies are required to prepare financial statements that contain an overview of the company's performance in an accounting period, either monthly or annually, which aims to provide information about the financial position, performance, and cash flow.

This financial report helps stakeholders as a basis for predictions and decision making in investing in a company. The financial report containing this information must contain accounting principles, namely relevance, performance and comparative adequacy in order to convince stakeholders (Fadhilah & Halmawati, 2021). This financial report is very much needed by stakeholders because stakeholders need a third party to help assess the fairness of the information presented in the financial report, this can be done by the auditor. As an auditor, you must have the ability to identify financial reports or find errors in financial reports, not only that but the auditor must also have an independent nature, namely having the courage to convey errors found in the financial report (Hartono & Laksito, 2022).

There are allegations of manipulation or engineering of financial reports carried out by PT Waskita Karya (Persero) Tbk and PT Wijaya Karya (Wika) since 2016. The allegations were revealed after the Financial and Development Supervisory Agency (BPKP) found irregularities in the financial reports of the two companies. However, the two companies stated their readiness to be re-audited and transparent in presenting financial reports. Deputy Minister of BUMN II, Kartika Wirjoatmodjo, said that the financial reports submitted did not reflect the real financial condition, because even though the report showed a profit, the company's cash flow was never positive. Currently, the Ministry of SOEs and BPKP are conducting an investigation regarding this matter, with a promise to sue the management if there is evidence of report falsification ([www.liputan6.com](http://www.liputan6.com)).

Based on the phenomenon of PT. Wijaya Karya (Persero) Tbk (WIKA) and PT. Waskita Karya (Persero) Tbk (WSKT), and using the results of previous studies on factors that influence audit quality, therefore the author conducted a study entitled "The Effect of Audit Fees, Audit Rotation, Audit Committee and KAP Size on Audit Quality". The difference in this study is that it uses a population of infrastructure companies listed on the IDX in the period 2019-2023.

## THEORETICAL BASIS

### Agency Theory

Agency theory is a theory that describes the cooperative relationship between the owner (principal) who will later employ someone or have an employee (agent) to provide a service and delegate the authority to make decisions to the agent, where in the agency relationship there is cooperation or contract between the agent and the principal which requires management to provide services to the principal (Jensen & Meckling, 1976). The principal and agent are utility maximizers, where there is a greater opportunity for each party to maximize their own interests (Jensen & Meckling, 1976).

With the existence of an audit committee, it will be very helpful to manage and supervise management performance and including maintaining quality in preparing financial reports. Agency theory can also be used to explain the supply side of the audit market. The contribution of the audit to third parties is basically determined by the probability that the auditor will detect errors in the financial statements (or other irregularities, such as fraud or illegal acts) and the auditor's willingness to report errors (e.g. by qualifying the auditor's report), even though it is contrary to the wishes of the auditee (auditor independence). The costs resulting from reputational damage

have been demonstrated in several empirical studies, which show that public accounting firms, after receiving public reprimands, face a decline in their market share (Rick Hayes, 2017).

### **Audit Quality**

DeAngelo (1981) explains the definition of audit quality, where audit quality is the auditor's ability to identify errors in a company's financial statements and report them to parties using the financial statements. According to the Indonesian Institute of Public Accountants (IAPI) Number 4 of 2018, audit quality is a quality audit carried out consistently by Public Accountants through KAP in accordance with the code of ethics and professional standards and applicable legal provisions (IAPI, 2018).

The researcher chose a measurement in the form of category 0 for Non Unqualified Opinion and category 1 for Unqualified Opinion. The reason the researcher chose this measurement was because there were several previous studies that used this formula, it showed reliability in similar cases.

### **Audit Fee**

The Indonesian Institute of Public Accountants (IAPI) issued Management Regulation Number 2 of 2016 concerning the determination of fees for financial statement audit services. The regulation states that the fees for services provided must be agreed upon by the KAP with the client entity in accordance (IAPI, 2016). According to agency theory, if a company offers high audit fees, management may exert greater influence over the auditor, which could affect the auditor's objectivity during the audit process. This could lead to the risk that the auditor may be more inclined to approve financial statements that do not fully comply with accounting standards, in order to maintain a business relationship with the client.

The audit fee measurement indicator in the research of Indriyani & Meini (2021), Maulana (2020) and Rizaldi et al., (2022) uses the Natural Logarithm formula from the professional fees account ( $\ln = \text{professional fees}$ ).

### **Audit Rotation**

Regarding the rotation of parties auditing a company or what is known as audit rotation, this is regulated in the Regulation of the Minister of Finance No.17/KMK.01/2008 and the Regulation of the Financial Services Authority No.13/POJK.03/2017 which stipulates that in general, the provision of audit services on financial statements can be carried out by a KAP for a maximum of 6 (six) consecutive fiscal years by a maximum of 3 (three) public accountants. When linked to agency theory, audit rotation does not always have an effect because the change in auditors can result in poor audit quality because the new auditor must first learn about the company, which requires more time, which can reduce audit quality.

The measurement indicator for audit rotation in the research by Siregar & Sudjiman (2022) uses a dummy variable with category 0 for not rotating KAP and category 1 for rotating KAP.

### **Audit Committee**

The Audit Committee is a number of members of the company's board of directors who are responsible for helping the auditor maintain its independence from management (Alvin A. Arens, et al. 2018). OJK Regulation Number 55/PJOK.04/2015 states that the audit committee is a committee formed by and responsible to the Board of Commissioners in assisting in carrying out the duties and functions of the Board of Commissioners. In OJK Regulation Number 55/PJOK.04/2015 Article 13 states that the Audit Committee holds regular meetings at least 1 (one)

time in 3 (three) months. When linked to agency theory, the conflict between agent and principle can be minimized through the audit committee's role as an information liaison. By increasing the frequency of meetings, the audit committee can more effectively monitor the company and improve audit quality.

The researcher chose a numerical measurement of the number of meetings in the company. The reason the researcher chose this measurement was because the researcher wanted to know whether the number of meetings held by the audit committee could affect the quality of the audit that would later be issued by the auditor.

### Size of KAP

KAP size can be defined as the difference in the size of KAP based on total revenue, number of partners, number of professional staff, and number of offices (Arens et al., 2017). This can be linked to agency theory, which states that conflict between agents and principals is inevitable in the preparation of an entity's financial statements. Auditors from large accounting firms, such as the internationally renowned Big Four, are expected to provide accurate and high-quality assessments. With extensive experience and strong reputations, Big Four accounting firms dominate the audit market and are considered capable of delivering high-quality audits.

KAP size can be divided into two, namely Big Four KAP and Non-Big Four KAP. The KAP size measurement indicator in the study by Indriyani & Meini (2021) uses a dummy variable with category 0 for Non-Big Four KAP and category 1 for Big Four KAP.

The sampling technique used in this study was purposive sampling, using predetermined criteria. The sampling criteria were:

- a. Infrastructure companies listed on the Indonesia Stock Exchange between 2019 and 2023.
- b. Infrastructure companies listed on the Indonesia Stock Exchange that published fully audited annual reports from 2019 to 2023.
- c. Infrastructure companies listed on the Indonesia Stock Exchange that have complete audit fee or professional fee account data from 2019 to 2023.

Based on the sampling criteria, the number of companies eligible for the sample is as follows:

No.	Sample Criteria	Number of Companies
1.	Infrastructure companies listed on the Indonesia Stock Exchange in 2019-2023	70
2.	Infrastructure companies listed on the Indonesia Stock Exchange that did not publish a fully audited annual report from 2019-2023	(24)
3.	Infrastructure companies listed on the Indonesia Stock Exchange that do not have complete audit fee or professional fee account data from 2019-2023	(22)
4.	Total Company	24
5.	Number of Research Data (5 Years) 24 x 5	120

## LITERATURE REVIEW

### The Influence of Audit Fees on Audit Quality

The purpose of this agency theory is to explain to the parties who have cooperation to redesign the contract with the aim of reducing costs due to asymmetric information and conditions

of uncertainty. Therefore, this agency theory seeks to answer all agency problems that occur because the parties who cooperate with each other have different goals (Qintharah, 2020).

According to previous research conducted by Hai et al. (2019), Darmawan (2021) and Rizaldi et al. (2022) stated in their research that audit fees have a positive effect on audit quality where the greater the nominal audit fee issued, the better the audit quality will be, so that the audit report issued by the auditor has a level of conformity and reflects the financial condition of the company and is free from misstatements that can influence stakeholder decisions in the decision-making process to invest in a company.

### **The Effect of Audit Rotation on Audit Quality**

Auditor rotation when viewed from the agency theory is related to increasing trust from various interested parties and reducing information asymmetry between the KAP and the company (Mauliana & Laksito, 2021). Not rotating the audit will reduce quality, therefore audit rotation must be carried out to maintain the quality of the audit carried out by a company.

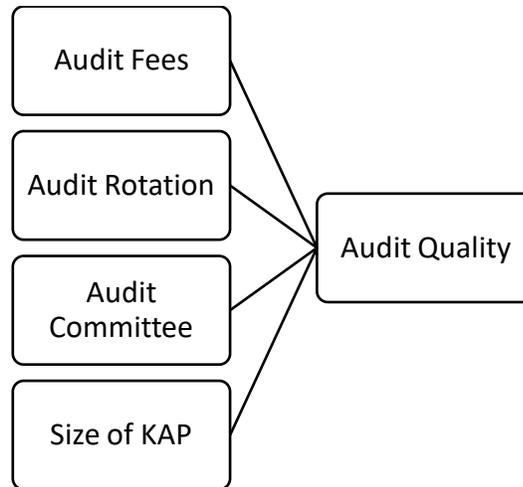
In previous studies conducted by Vena Indahsari, Budi Kurniawan (2019), Qintharah (2020), and Mauliana & Laksito (2021) stated that audit rotation has a positive effect on audit quality, which shows that audit rotation is related to maintaining audit quality, then for auditors or public accounting firms who are carrying out their duties in a company that has been working together for a long time, this aims to avoid very long engagements or exceeding the time limit according to the regulations that have been set.

### **The Influence of the Audit Committee on Audit Quality**

The Audit Committee is required to report the results of its analysis to all members of the Board of Commissioners and is required to report its activities to the Board of Commissioners routinely and periodically. In previous studies conducted by Fitriani (2019), Lailatul & Yanthi (2021) and Rizaldi et al. (2022) stated that the audit committee has a positive effect on audit quality where the audit committee assists the duties and supervision of the board of commissioners in providing better supervision of management.

### **The Effect of Size of KAP on Audit Quality**

Audit quality can be determined by the size of the Public Accounting Firm itself where small Public Accounting Firms have smaller resources, which can be perceived as having lower quality compared to large Public Accounting Firms that have larger resources. In previous studies by several studies such as Faisal (2019), Indriyani & Meini (2021), Hartono & Laksito (2022) and Mayangsari & Sazangka (2023) stated that the size of the Public Accounting Firm has a positive effect on audit quality because auditors who are members of the Big 4 Public Accounting Firms have better integrity to improve audit quality with training, experience and international recognition.



Based on the literature review above and the framework of thought above, the following hypotheses can be drawn for this study:

- H1: Audit fees have a positive effect on audit quality
- H2: Audit rotation has a positive effect on audit quality
- H3: Audit committee has a positive effect on audit quality
- H4: KAP size has a positive effect on audit quality

## RESEARCH METHODOLOGY

### Logistic Regression Analysis

Regression analysis is an analysis technique to test independent variables can predict the probability of dependent variables (Ghozali, 2018). This logistic regression is suitable for dummy variables and the independent variables are a combination of metric and non-metric variables. This logistic regression analysis technique is used to process data that does not require normality testing because logistic regression does not require normality in its independent variables (Ghozali, 2018). The regression equation model that can be formed in this study is:

$$\text{Ln} \frac{KA}{1-KA} = \alpha + \beta_1 FEE + \beta_2 RT + \beta_3 CA + \beta_4 UK + \epsilon$$

Description:

KA = Audit quality

$\alpha$  = Constant

$\beta_1$ -  $\beta_4$  = Regression Coefficient

FEE = Audit Fee

RT = Audit Rotation

CA = Audit Committee

KAP = KAP Size

$\epsilon$  = Error Term

**Data Presentation, Interpretation, and Discussion of Findings**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Audit	120	0	1	.70	.460
Fee Audit	120	17.91	24.96	20.7958	1.38245
Rotasi Audit	120	0	1	.40	.492
Komite Audit	120	2	54	12.92	11.226
Ukuran KAP	120	0	1	.50	.502
Valid N (listwise)	120				

**Audit Quality**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	36	30.0	30.0	30.0
1	84	70.0	70.0	100.0
Total	120	100.0	100.0	

In the descriptive table shows that the audit quality variable has a minimum value of 0 with a maximum value of 1. The average value is 0.70 where the number is close to 1 so it can be said that most companies have an audit opinion in the form of an Unqualified Opinion. The average value of 0.70 is greater than the standard deviation value of 0.460 so the data can be said to have a good distribution because it does not exceed the deviation limit. The table above shows that from 120 existing research data, it shows that companies that have audit results in the form of Unqualified Opinions are 84 data or 70% and companies that issue Non Unqualified Opinions are 36 data or 30%.

**Audit Fees**

In the descriptive table, it shows that the audit fee variable has a minimum value of 17.91, namely in the company PT. Leyand International Tbk from 2019-2021 amounting to IDR 60,000,000, then the audit fee has a maximum value of 24.96, namely in the company Telkom Indonesia (Persero) Tbk in 2023 amounting to IDR 68,969,000,000. From 120 research data, the average value of the audit fee is 20.7958, which is greater than the standard deviation value of 1.38245, so the data can be said to have good distribution because it does not exceed the deviation limit.

**Audit Rotation**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	72	60.0	60.0	60.0
1	48	40.0	40.0	100.0
Total	120	100.0	100.0	

In the descriptive table shows that the audit rotation variable has a minimum value of 0 with a maximum value of 1. The average value of 0.40 is close to 0 so it can be said that most companies do not routinely change auditors. From 120 research data, the average value of audit rotation is

0.40, which is smaller than the standard deviation value of 0.492 so the data can be said to not have good distribution because it exceeds the deviation limit. The table above shows that from 120 existing research data, it shows that companies that do not perform audit rotation are 72 data or 60% and companies that perform audit rotation are 48 data or 40%.

**Audit Committee**

The descriptive table shows that the audit committee variable has a minimum value of 2, namely at the company PT. Leyand International Tbk from 2019-2022, then the audit committee has a maximum value of 54, namely at the company PT. Adhi Karya (Persero) Tbk in 2022. The average value of 12.92 is greater than the standard deviation value of 11.226 so it can be said to have a good distribution because it does not exceed the deviation limit.

**Size of KAP**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	60	50.0	50.0	50.0
1	60	50.0	50.0	100.0
Total	120	100.0	100.0	

In the descriptive table shows that the KAP size variable has a minimum value of 0 with a maximum value of 1. The average value of 0.50 is smaller than the standard deviation value of 0.502 so that the data can be said to not have a good distribution because it exceeds the deviation limit. The table above shows that from 120 existing research data, it shows that companies that have audit results in the form of Unqualified Opinion are 84 data or 70% and companies that issue Non Unqualified Opinion are 36 data or 30%.

**RESULT AND DISCUSSION**

**Hypothesis Testing**

**Overall Model Fit**

Model Fit Test Results -2LL Block 0 : Beginning Block

Iteration	-2 Log likelihood
Step 0 1	146.664
2	146.607
3	146.607

Model Fit Test Results -2LL Block 1 : Method = Enter

Iteration	-2 Log likelihood
Step 1 1	134.015
2	132.411
3	132.369
4	132.369
5	132.369

The table above shows that the value of -2 Log Likelihood at the beginning (Block Number = 0) is 146.607. Table 4.5 shows that after the three independent variables were entered, the value of -2 Log Likelihood at the end (Block Number = 1) decreased to 132.369. With this decrease, it can be interpreted that by adding independent variables to the model, it has met the test requirements and shows a good model regression or in other words, the hypothesized model is able to express data accurately.

**Goodness of Fit Test**

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	9.555	8	.298

The table above shows that the Chi-Square value is 9.555 with a significant value of 0.298. With a significant value of 0.298 where the value is greater than 0.05. From this it can be concluded that Ho is accepted which means that the hypothesized model fits the data or it is able to predict the observation value that matches the data of this study.

**Nagelkerke R Square**

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	132.369 <sup>a</sup>	.112	.159

The table above shows the Nagelkerke R Square value of 0.159, meaning that the Nagelkerke R Square measure with the Independent Variables of Audit Fee, Audit Rotation, Audit Committee and KAP Size together influence the Dependent Variable of Audit Quality by 15.9%, while the rest is influenced by other variables outside the research model with a value of 84.1%.

**Simultaneous Test**

**Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	14.238	4	.007
	Block	14.238	4	.007
	Model	14.238	4	.007

This Simultaneous Test uses the Omnibus Test Of Model Coefficients. Table 4.8 shows that the Omnibus Test obtained Chi-Square with a value of 14.238 with a significant value of 0.007. This significant value is smaller than 0.05 which can be interpreted that Audit Fee, Audit Rotation, Audit Committee and KAP Size have an influence on Audit Quality, so this research model can be continued.

**Partial Test**

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 <sup>a</sup>	Fee Audit	-.549	.232	5.577	1	.018	.578
	Rotasi Audit	.203	.436	.217	1	.641	1.225
	Komite Audit	.066	.028	5.677	1	.017	1.069
	Ukuran KAP	1.926	.611	9.937	1	.002	6.863
	Constant	10.505	4.457	5.555	1	.018	36481.753

a. Audit Fee

Ho: Audit Fee has no effect on Audit Quality

Ha: Audit Fee has an effect on Audit Quality.

The results on Audit Fee have a significant value of 0.18 where the value is smaller than 0.05 ( $0.018 < 0.05$ ), therefore the researcher's H1 is accepted, it can be concluded that partially there is a significant effect between Audit Fee and Audit Quality.

b. Audit Rotation

Ho: Audit Rotation has no effect on Audit Quality

Ha: Audit Rotation has an effect on Audit Quality.

The results on Audit Rotation have a significant value of 0.641 where the value is greater than 0.05 ( $0.641 > 0.05$ ), therefore the researcher's H2 is rejected, it can be concluded that partially there is no significant effect between Audit Rotation and Audit Quality.

c. Audit Committee

Ho: Audit Committee has no effect on Audit Quality

Ha: Audit Committee has an effect on Audit Quality.

The results on the Audit Committee have a significant value of 0.017 where the value is smaller than 0.05 ( $0.017 < 0.05$ ), therefore the researcher's H3 is accepted, it can be concluded that partially there is a significant influence between the Audit Committee on Audit Quality.

d. KAP Size

Ho: Audit Size has no influence on Audit Quality

Ha: Audit Size has an influence on Audit Quality.

The results on Audit Size have a significant value of 0.002 where the value is smaller than 0.05 ( $0.002 < 0.05$ ), therefore the researcher's H4 is accepted, it can be concluded that partially there is a significant influence between Audit Size on Audit Quality.

**Logistic Regression Test**

$$AS = 10,505 - 0,549FEE + 0,203ROT + 0,066KOM + 1,926KAP$$

a. Based on the regression model equation above, the constant value of 10.505 indicates that the independent variables consisting of Audit Fee, Audit Rotation, Audit Committee and KAP Size have a value of 0, then the dependent variable, namely Audit Quality, will have a value of 10.505.

b. Based on the test results in the table above and the regression model equation, it can be concluded that the Audit Fee (X1) has a negative coefficient of -0.549, which means that if the Audit Fee increases by 1, the Audit quality will decrease by 0.549 assuming that the other variables are constant.

- c. Based on the test results in the table above and the regression model equation, it can be concluded that Audit Rotation (X2) has a positive coefficient of 0.203, which means that if the Audit Rotation increases by 1, the Audit quality will increase by 0.203 assuming that the other variables are constant.
- d. Based on the test results in the table above and the regression model equation, it can be concluded that the Audit Committee (X3) has a positive coefficient of 0.066, which means that if the Audit Committee increases by 1, the Audit quality will increase by 0.066 assuming that other variables are constant.
- e. Based on the test results in the table above and the regression model equation, it can be concluded that the KAP Size (X4) has a positive coefficient of 1.926, which means that if the KAP Size increases by 1, the Audit quality will increase by 1.926 assuming that other variables are constant.

## CONCLUSION

- a. Audit fees have a negative effect on audit quality in infrastructure companies listed on the IDX for the 2019-2023 period, where it can be stated that the higher the audit fee, the lower the audit quality due to a compromise between the company's management and the auditor. According to agency theory, if a company offers a high audit fee, management may have a greater influence on the auditor, which can affect the auditor's objectivity in the audit process.
- b. Audit rotation does not affect audit quality in infrastructure companies listed on the IDX for the 2019-2023 period, this is because with the change of auditors, poor audit quality may occur due to the lack of understanding of the new auditor.
- c. The audit committee has a positive effect on audit quality in infrastructure companies listed on the IDX for the 2019-2023 period, this is because the more frequent the meetings are, the more active the audit committee will be in carrying out its role, duties and responsibilities in informing accounting and audit issues, so that audit quality increases.
- d. The size of the KAP has a positive effect on audit quality in Infrastructure Companies Listed on the IDX for the 2019-2023 Period. This is because Public Accounting Firms registered with the Big Four usually receive more supportive training and are more trusted by investors compared to Non-Big Four Public Accounting Firms.

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