

## The Influence of Audit Costs, Audit Engagement and Audit Rotation on Audit Quality

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**Abstract;** *This study aims to determine the relationship between audit costs, audit engagement, audit rotation on audit quality in textile and garment manufacturing companies listed on the Indonesia Stock Exchange in 2013-2017. The research method used a quantitative approach, while the data source used was secondary data. The study population was 16 companies in the textile and garment subsector manufacturing companies listed on the Indonesia Stock Exchange for the period 2013-2017. The sampling method is purposive sampling method, namely the technique of determining the sample with certain considerations. The method of analysis uses multiple linear regression analysis. Partially, it shows that audit costs have a significant effect on audit quality, while engagement auditing has no effect on audit quality, and audit rotation has no significant effect on audit quality. Simultaneously, audit cost, audit engagement and audit rotation have a significant effect on audit quality.*

**Abstrak;** Penelitian ini bertujuan untuk mengetahui hubungan antara biaya audit, perikatan audit dan rotasi audit terhadap kualitas audit studi pada perusahaan manufaktur subsektor tekstil dan garmen yang terdaftar di Bursa Efek Indonesia tahun 2013-2017. Metode penelitian menggunakan pendekatan kuantitatif, sedangkan sumber data yang digunakan adalah data sekunder. Populasi penelitian adalah Perusahaan manufaktur subsektor tekstil dan garmen yang terdaftar di Bursa Efek Indonesia periode 2013-2017 sebanyak 16 perusahaan. Metode pengambilan sampel adalah metode purposive sampling yaitu teknik penentuan sampel dengan pertimbangan tertentu. Metode analisis menggunakan metode analisis regresi linier berganda dengan bantuan program sistem SPSS ver 20. Secara parsial menunjukkan biaya audit berpengaruh signifikan terhadap kualitas audit sedangkan perikatan audit tidak berpengaruh terhadap kualitas audit, dan rotasi audit tidak berpengaruh signifikan terhadap kualitas audit. Secara simultan, biaya audit, perikatan audit dan rotasi audit berpengaruh signifikan terhadap kualitas audit.

## INTRODUCTION

The development of a company depends very much on the transactions that it does. Companies that can make transactions well based on good planning and calculation will be able to maintain their existence, and even get good business growth (Syakur, 2015). The Financial Report describes the financial position of a company and also provides information needed for internal and external stakeholders. In order for the financial statements to function optimally in accordance with the purpose of their preparation, the financial statements must fulfill several characteristics of the financial statements. One of them is qualitative characteristics, these characteristics include primary characteristics which include relevance and reliability, as well as secondary characteristics which include comparability and consistency (Syakur, 2015). In line with the development of companies that go public in Indonesia which are progressing rapidly, resulting in increased demand for auditing of Financial Statements (Adib, 2017). The auditor is an independent and competent person to carry out the audit. Audit is a systematic way of obtaining and assessing evidence on reports of economic activities and activities with aimed of determining the suitability of the specified statements and the transparency of the results to interested users (Mathius, 2016). Audit quality is an auditor's estimate to find and report problems or fraud that occur in the client's accounting system (Mathius, 2016). Audit quality is related to several external factors such as Audit Costs, audit administration, and audit rotation. Higher quality auditors will charge a higher fee, because qualified auditors will reflect the information held by the company owner (Zavara et al., 2016).

Another factor that can affect audit quality is the length of the audit period. This is because audit quality can decrease if the auditor's tenure is longer. To minimize the existence of special relations between the auditor and the client, the IAI (Indonesian Accountants Association) begins to issue rotation appeals for KAP so that the auditor's administration can be limited by the existence of the rotation. The mandatory auditor rotation will improve the audit quality when the duration of the relationship between the auditor and the client is broken (Mathius, 2016). Based on the background, the formulations of the problem of this study are Does the Audit Cost, audit engagement, and audit rotation, affected audit quality?

### **Benefit of study**

The significances expected from this study are:

#### **Theoretically**

This study provides additional insight and knowledge about the influence of audit costs, audit administration and audit circulation on audit quality as well as to improve useful mind, especially economic science.

#### **Practically**

- a. For the Company, this study can provide information to companies about the effect of Audit Costs, audit administration and audit rotation to improve audit quality.
- b. For Public Accountants, this study can be used as an audit analysis tool conducted by a Public Accountant Office to improve the quality of services provided to its clients.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### **Auditing**

Mulyadi (2014) states generally that auditing is a systematic process for obtaining and evaluating reports on statements of economic activity, with the aim of ensuring the degree of conformity between these statements and certain criteria, and the transparency of the results to the relevant users.

Judging from the perspective of public accountants, An audit is a real check relating to the financial statements of a company or other organization with aimed of examining a financial report that is presented generally, in all material forms, financial position, and the results of operations of a company or other organization (Mulyadi, 2014).

Darmayanti (2017) Auditing is an examination carried out by an independent party critically and systematically of the financial statements that have been prepared by management together with copies of records and supporting evidence used to provide a re-opinion regarding the fairness of the report

### Agency Theory

Agency Theory is a theory that provides an explanation of the relationship of agency relations, namely the owner (principal) with management (agent). In this theory of agency relations, no matter what the company leader (shareholders) provides company management to agents who are experienced in running daily business. (Mathius, 2016). Muliawan dan Sujana (2017) define agency relations as contracts every people (principals) bind others (agent) to show several services for the benefit of the principal which includes delegating decision-make the regulation to the agent. The principal in this case is the owner of the company, while the agent is the management as an agent whose duty is to run the company and make decisions, and the owner of the company as principal will evaluate every decision made by management.

### Audit Report

The auditor consists of auditors working in the Public Accountant Office (KAP) based on the regulation of Minister of Finance No.17/ PMK.01/ 2008 and auditors working at the Supreme Audit Agency (BPK) in accordance with Law No. 16 of 2016 (Mathius, 2016). The purpose of auditing financial statements by auditors is to provide an accountant's opinion on the level of quality in the presentation of financial statements, in financial position, results of operations and rotation of money in their finances in accordance with generally accepted accounting principles.

According to Mulyadi (2014), Audit conducted by an auditor on financial statements are not arbitrary, but audits carried out based on standards set by the standard drafting body (standard body settings) because Public accountants have an important duty to control and improve audit quality so as to provide public confidence in the truth and validity of the audited financial statements published by the auditors.

Auditing standards are a measure of the implementation of actions which are general guidelines for auditors in carrying out audit. One of the auditing standards that has been established and endorsed by IAI (Indonesian Accountants Association) in the Statement of Auditing Standards (PSA) No. 01 (SA Section 1502).

### Audit Quality

Audit quality will increase the maximum value for investors in the capital market because it often uses financial reports audited by auditors as important guidelines for the results of investment decisions.

Audit quality is the implementation of audits that are carried out in accordance with standards so as to be able to disclose and report in the event of a violation committed by the client. Audit quality, according to the Public Accountant Professional Standards (SPAP) states that the audit carried out by the auditor is a high quality result if it meets the audit standards and the maximum standard of quality.

Audit quality can be measured by an audit report (Restu and Nastia, 2013). Audit quality provided by the auditor is related to several factors such as audit costs, audit administration and audit rotation.

### Audit Costs

Providing recompense or fees as desired can motivate auditors to improve their performance in auditing company reports. Audit companies that delivering high quality audit services involves higher audit fees offering lower quality services as a cost to contribute to higher quality audits than low quality audits. High costs can influence auditors to improve their business, which in turn has a positive impact on audit quality (Ngoc Kim et., Al., 2017).

An audit commission is reward in the form of money or goods or other forms presented or received from clients or other parties to get administrative services from clients or other parties (Zavara *et al*, 2016).

**Audit Engagement (Period of Audit Administration)**

According to Muliawan dan Sujana (2017), Audit Engagement is the period of Administration carried out between the auditor of a public accounting firm (KAP) with the same audit client. The administration had become a public debate because if it's done too long or short it will have a bad impact on the auditor and the client. If the administration carried out for a long time will make excessive closeness between the client and the auditor so that the independence and objectivity of the auditor will decrease.

This regulation was published on audit tenure is based on the Minister of Finance Regulation Number 17/ PMK.01/ 2008 which is about limiting the period of service provided by a Public Accountant and KAP. This is in accordance with what is stated in article 3 paragraph 1 which states that the provision of general audit services for an entity's financial statements by a particular KAP is for 6 (six) consecutive financial years, and 3 (three) consecutive years by a Public Accountant (Putu and Ni Ketut, 2016).

Tri and Edi (2014), stated that tenure can affect the performance of auditors in their client companies such as auditor-client emotional relationships, independence, fees, competencies, etc. The Indonesian government limits the auditor's working period to only 3 years for the same client, while for Public Accountants (KAP) it can be up to 5 years.

**Audit Rotation**

Auditor rotation and KAP rotation are changes in auditor or KAP changes that occur in client companies (Tri and Edi, 2014). Rotation is done to avoid the relationship that occurs between a public accounting firm and its client within an annual period because it can be a cause of reduced auditor independence in a public accounting firm.

Adib (2017) states that the application of the rotation regulation was according to the Decision of the Minister of Finance of the Republic of Indonesia concerning Public Accountant Services (Minister of Finance Decree No.423/ KMK.06/ 2002) adopted from the Sarbanes-Oxley Act 2002. The regulation is concerning the decision of partner rotation auditor for three years and audit company rotation for 5 (five) years. Then this decision was revised by the Minister of Finance Regulation number 17/ KMK.01/ 2008 Article 3 about verification of general audit services on the entity's financial statements carried out by KAP for a maximum of 6 (six) consecutive financial years.

Revised is based on PP No. 20 of 2015 which makes no further restrictions for KAP. presents Limits only for AP for 5 (five) consecutive financial years. Mathius (2016) states, when the duration of the relationship between the auditor and the client is interrupted, the auditor's mandatory rotation will improve audit quality.

Pham *et al* (2017) entitled "The Effect of Corporate Size Audit, Audit Cost, Audit Reputation on Quality Audit" examines the Size of Public Accountants, Audit Costs, Audit Reputation and Audit Quality, with took samples from companies listed on the Ho Chi Minh Stock Exchange in 2006-2014, using multiple regression analysis methods. The results obtained from this study are that the Company's Reputation is positively related to Audit Quality, Audit Company Size is significantly negatively related to Audit Quality, and Audit Costs significantly negatively affect Audit Quality.

The second study by Muliawan and Sujana (2017) who examined the effect of the size of public accounting firms, switching auditors and tenure audits on audit quality by taking a sample of banking companies listed on the Stock Exchange in 2011-2015 stating that the size of KAP has a positive effect on quality Audit, while the Switching Auditor and Tenure Audit have no effect on Audit Quality. The method used in this study is logistic regression method.

The third study conducted by Nizar (2017) took the object of Listed Manufacturing Company Companies on the IDX for the period 2012-2015, the method used was logistic regression analysis. This study found that audit rotation did not affect audit quality. Audit Reputation and Audit Specialization have no effect on Audit Quality.

## Theoretical Framework

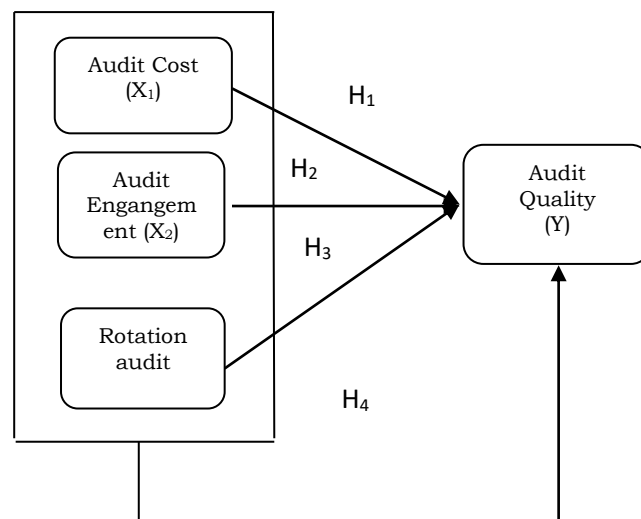


Figure 1  
Theoretical Framework

### Hypothesis Development Effect of Audit Costs on Audit Quality

Auditors with high Audit Costs will conduct a wider and deeper audit procedure for the client company so that the possibility of irregularities in the client's financial statements can be detected (Zavara *et al.*, 2016). Ngoc Kim *et al.* (2017) proves that high audit costs can cause independence problems for auditors. When auditors receive high Audit Costs from their clients, the auditor allows clients to engage in opportunistic earnings management. However, different results were obtained from Hanjani *et al.*, (2014) who proved that higher Audit Costs would improve the audit quality. Based on the description, the following hypothesis is formulated:

H1: Audit cost affects audit quality

### Effect of Audit Engagement on Audit Quality

The period of Administration between the auditor and the client triggers debates that occur, one of which is that the company feels the confusion of decisions to be replaced or not by the KAP auditor after a period of time or to maintain and establish a long bond period, while the length of the administration can result which is being debated (Muliawan dan Sujana, 2017). The results of study from Kurnia and Ketut (2017) prove that the length or shortness of the audit administration between the same KAP and audit, the audit quality produced by the auditor is the same. Tri and Edi (2014), also proved that the relationship created along with the length of tenure time caused a decrease in the independence of an auditor and the opportunity for companies to practice fraud in making financial statements, causing poor audit quality. Based on the description, the following hypothesis is formulated:

H2: The period of audit engagement affects audit quality.

### Effect of Audit Rotation on Audit Quality

The mandatory circulation of external auditors is the solution to be a way out of threats to auditor independence as a result of the old relationships that may exist between clients and auditors (Babatolu and Oyewo, 2015). The study of Febrian *et al.*, (2015), proves that the more often companies conduct audit rotation will reduce audit quality. However, Adib (2017) proved that companies that do rotation or not, will reveal the same things that happen inside the company to maintain their independence. Based on the explanation above, the following hypothesis is formulated:

H3: Audit rotation influences audit quality.

**Audit Costs, Audit Engagement and Audit Rotation affect Audit Quality.**

Audit quality is the implementation of audits that are carried out in accordance with standards so as to be able to disclose and report in the event of a violation committed by the client. Audit quality can be measured by an audit report (Zavara *et al*, 2016). Dwiyani and Ni Luh (2014) states that when auditors negotiate with management regarding the amount of fee fees paid related to the work of the audited report, it is likely that reciprocal concessions will clearly reduce the quality of the audited report.

The Audit Administration is defined as the number of years a KAP or an auditor audits a company. The long tenure of a KAP will increase the knowledge of KAP and/ or auditors about the company's business so that it can design a better audit quality (Putu and Ni Ketut, 2016). Febrian *et. al* (2015) states that auditor rotation obligations are important if audit quality deteriorates. Audit rotation is the regulation of auditor rotation that must be carried out by the company, with the aim of producing quality and enforcing auditor independence. Based on the description, the following hypothesis is formulated:

H4: Audit Costs, Audit engagement and Audit Rotation affect audit quality.

**RESEARCH METHODOLOGY****Population, Samples, and Sampling Techniques**

The populations in this study are the textile and garment sub-sector manufacturing companies registered on the Indonesia Stock Exchange in 2013-2017 as many as 16 companies. In this study, the criteria for determining sample selection are as follows:

1. Textile and garment sub-sector manufacturing companies has been registered in improving Stock Exchange from 2013 to 2017 and not delisted.
2. The company that publishes complete annual financial report data for the period 2013 to 2017 and is audited by an independent auditor.
3. Financial report data is presented in Dollar Currency.

Based on the predetermined criteria for selecting the sample, it can be obtained a sample of 6 textile and garment sub-sector manufacturing companies with 5 years period so that the data sample is 30 data.

**Study Variables and Variable Measurement**

Variables are research properties or characters, objects or activities that have certain examples that are validated by the researcher and then validated by the research (Sugiyono, 2015). In this study consisted of Dependent Variables namely Audit Quality and Independent Variables namely Audit Costs, Audit Administration and Audit Rotation.

**Dependent Variables**

The dependent variable is a variable that can be drawn by other variables. The dependent variable in this study is audit quality (Y). Kurnia and Ketut (2017) define audit quality as a probability that the auditor will check and giving report material problem.

**Independent Variables***Audit Cost*

Audit fee is a payment in cash or kind or other form given to or received from a client or other party to carry out administration from the client or other party. (Zavara, *et, al.*, 2016). The amount of the Audit Cost may vary depending on the risk of the assignment, the quality of services provided, the level of experience required to carry out these services, the payment of the relevant KAP and other professional considerations. In the Indonesian accountant code of ethics, it is stipulated that the benefits of professional services must not depend on the results or findings of the implementation of the service (Andreani Hanjani, 2014).

### *Audit Engagement*

The Audit Engagement is the period of Administration carried out between the auditor of a public accounting firm (KAP) with the same audit client. The term of the engagement triggered a debate that occurred, one of which was that the company felt a confusion over the decision to replace the KAP auditor after several periods of time (Kurnia and Ketut, 2017).

### **Audit Rotation**

Audit rotation is a management auditor position that must be carried out by a company, with the aim of providing maximum audit results and enforcing auditor independence. So that auditors can maintain professionalism in conducting audits (Febrian *et al*,2015).

### **Data Collection Techniques**

The data used in this research is secondary data. Secondary data sources are data sources obtained without intermediaries (obtained and obtained from other parties). The data used in this study are the results of the annual financial report documentation in the textile and garment sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the 2013-2017 period.

### **Operational Definitions**

Operational definitions are used as aspects of study in determining the types and indicators of the variables involved in the study. This aspect also determines the measurement scale of each variable so that the hypothesis testing using statistical methods can be applied correctly. Operational indicators in this study are as follows:

### **Audi Quality (Y)**

Measurement of audit quality in this study uses a proxy to calculate Total Accrual, which is calculating the difference between Total Current Assets, Cash, Current Debt, Total Debt and Depreciation (Hartadi Bambang, 2012).

$$TAt = \Delta CA_t - \Delta Cash_t - \Delta CL_t + \Delta DCL_t - DEPt$$

Note:

- Tat = Total Accrual
- $\Delta CA_t$  = Change in current assets year t
- $\Delta Cash_t$  = Change in Cash year to t
- $\Delta CL_t$  = Change in current debt to t
- $\Delta DCL_t$  = Change in Total Debt Year to t
- DEPt = Depreciation Expense Year t

### **Audit Cost (X1)**

The measurement of audit costs in this study uses a professional cost measurement system that is recorded in the annual financial statements of companies listed on the Indonesia Stock Exchange (IDX) because data on financial auditors in Indonesia is still not conducive so that not many companies include data in financial statements. Audit Costs are part of professional fees, so professional fees can be assumed to represent the amount of Audit Costs (Sudarmo, 2013).

### **Audit Engagement (X2)**

The Audit Engagement is measured by an interval scale in accordance with the length of the auditor's relationship with KAP with the company. How to calculate the number of years of Administration is where the auditor from the same KAP conducts an audit Administration on the audit, the first year of the Administration starts with number 1 and is added to one for the following years. This information has appeared in the independent auditors' reports for several years as a form of certainty for the KAP auditors who audit the company (Putu and Ni Ketut, 2016).

**Audit Rotation (X3)**

Audit Rotation Variables in this study refer to the study conducted by Adib, (2017) namely measurement using dummy variables. This variable is measured by giving evaluation of 1 if the company is rotating during the observation period, and a evaluation of 0 for companies that do not do so during the observation period of audit rotation practices.

**Data analysis method**

This study will use SPSS v20 which consists of four tests, namely Descriptive Statistical Test, Regression Test, Classic Assumption Test (Normality Test, Multicollinearity test, Autocorrelation Test, and Heteroscedasticity Test) and Hypothesis Test consisting of partial tests (Test T) and Simultaneous Test (Test F).

**FINDINGS AND DISCUSSION****Hypothesis Testing****Partial Test (Test T)**

The T test (partial) can be summarized as follows: The audit cost variable has a count of 3.750 > T table 1.706 with a significant value of 0.001 < 0.05 meaning significant. This means that H<sub>0</sub> is refused and H<sub>a</sub> is received, meaning that Audit Costs affect and significantly affect audit quality. The results of testing this hypothesis are supported by research Ngoc Kim *et al.*, (2017) proved that high audit fees can cause independence problems for auditors. When the auditor receives high audit fees from the client, the auditor allows the client to be involved in earnings management. However, different results are obtained from Hanjani *et al.*, (2014) which proves that higher audit costs will improve audit quality. Agency theory deals with the transaction cost theory in which both exist emphasis that agency theory emphasizes a contract process while the cost theory The transaction emphasizes the contract between the Public Accountant and the client. The main purpose of agency theory is to explain how parties are who do a contractual relationship can design a contract with the aim of being able to minimize costs due to asymmetric information and uncertainty conditions. Because of therefore, this agency theory seeks to answer agency problems that occur because of different parties cooperate with each other who have different goals.

The audit administration variable has a count of -, 011 < T table 1.706 with a significant value of 0.992 > 0.05 meaning that it is not significant. This means that H<sub>0</sub> is accepted and H<sub>a</sub> is rejected, meaning that the audit administration does not affect audit quality. Muliawan and Sujana (2017) support the results of hypothesis testing which states that the audit engagement period will affect audit quality. the longer the audit engagement period, the lower the audit quality will be. Tri and Edi (2014) also prove that the relationship created along with the length of the audit engagement will decrease the independence of auditors and the opportunity for companies to commit fraudulent practices in preparing financial reports, leading to poor audit quality

The audit rotation variable has a count of 1.070 < T table 1.706 with a significant value of 0.294 > 0.05 meaning that it is not significant. This means that H<sub>0</sub> is accepted and H<sub>a</sub> is rejected, meaning that audit rotation has no effect on audit quality. The results of hypothesis testing support Adib's research (2017) which states that companies that rotate or not do not affect audit quality. However, this result is contrary to the research of Febrian *et al.*, (2015), which states that the more frequent companies rotating audits the lower the audit quality

**Simultaneous (Test F)**

Based on table 4.7 the F test results show Fcount of 6.307 > F table 2.98 with a significant value of 0.002 < 0, 05 then H<sub>0</sub> is refused and H<sub>a</sub> is received, which means there is a simultaneous effect of all independent variables audit costs, audit engagement and audit rotation on the dependent variable audit quality. The results of this simultaneous relationship test support the research of Febrian *et. al* (2015) stated that the obligation to rotate auditors becomes important if the audit quality decreases. Audit rotation is an auditor rotation arrangement that must be carried out by a company, with the aim of producing quality and enforcing auditor independence. Obligatory rotation is in the perspective of agency theory where this theory describes



existence company. This company theory basically aims to answer questions about: the existence of the company, the boundary between the company and the market, the company's organizational structure, and heterogeneity of company actions in the performance of the company. To increase the level confidence of investors and users of financial reports, the company is trying to improve quality audited financial reports as well. Therefore, the company undertakes a rotation audit partner to gain the trust of users of financial statements.

## CONCLUSION AND SUGGESTIONS

### Conclusion

Based on data analysis and discussion of hypotheses that have been compiled and examined in detail, it can be ignored that there is an impact on the variable cost of the audit, audit administration and audit turnover on audit quality in textile and garment manufacturing companies in 2013 - 2017 are as follows:

1. The audit cost variable has a significant impact on audit quality. These results indicate the effect of the audit based on the company on the services of auditors, a significant impact on the results of audit quality on the financial statements produced by independent auditors.
2. The audit composite variable has goof influence on quality. If the administration is often done, it will make the independent auditor take a long time to understand the characteristics of the client company.
3. The audit rotation variable has goof influence on audit quality. This result means that audit rotation has an effect on the quality of independent audits. The rotation is expected to increase the independence of the auditor and it is expected that the auditor's commitment does not occur in the deviation carried out by his client.
4. Audit cost variables, audit administration and audit rotation simultan influences audit quality. This result means Audit Costs, audit administration and audit rotation have an influence in determining the audit quality of the financial statements produced by independent auditors that will be given to clients.

### Suggestions

Based on the above conclusions, the suggestions that researcher can provide in this study are as follows:

*For the next researcher*

- a. Future study hopes that the researcher are able to use a better method of describing Audit Cost data compared to using professional fees as a proxy of the amount of Audit Costs.
- b. Subsequent study can add populations from other companies.

*For Investors*

The existence of quality reports, investors are hoped to produce and give more investment to the company. For this reason, the company must pay more attention to factors that can influence audit quality so that it can attract the attention of new potential investors.

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