

Analysis of Factors Influencing Audit Quality with Earnings Surprise Benchmark

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Abstrak

Tujuan Utama - Tujuan utama dari penelitian ini adalah untuk menguji pengaruh audit fee, rotasi audit dan reputasi audit terhadap kualitas audit dengan menggunakan earnings surprise benchmark.

Metode - Purposive sampling digunakan dalam penelitian ini dan sampel dari 108 perusahaan dikumpulkan dari perusahaan konsumen ASEAN-5 yang terdaftar di S&P Capital IQ dari periode 2017-2020. Penelitian ini menggunakan metode kuantitatif dan data akan diuji dengan menggunakan SPSS IBM 25 dengan menggunakan pendekatan regresi logistic.

Temuan Utama – Audit fee (FEE) berpengaruh negatif dan tidak signifikan terhadap kualitas audit karena biaya audit yang tinggi dapat mencerminkan risiko audit yang lebih tinggi, kompleksitas prosedur audit dan kompleksitas bisnis itu sendiri. Audit rotation (ROT) berpengaruh negatif dan tidak signifikan terhadap kualitas audit sebab auditor memerlukan waktu untuk mempelajari risiko yang ada di dalam bisnis. Audit reputation (REP) berpengaruh positif dan signifikan terhadap kualitas audit karena dapat diasumsikan bahwa Big Four firms mengimplementasikan standar yang lebih tinggi untuk mempertahankan posisi dan reputasi mereka dalam bidang tersebut.

Implikasi Teori dan Kebijakan – Implikasi dari penelitian ini ditujukan kepada investor, perusahaan dan peneliti yang akan datang. Implikasi dari penelitian ini menyimpulkan bahwa biaya audit yang tinggi dan frekuensi rotasi audit tidak dapat menjamin tingginya kualitas audit.

Kebaruan Penelitian – Peliti sebelumnya menggunakan biaya profesional sebagai indikator audit fee, namun dalam penelitian ini peneliti mengambil biaya audit yang sebenarnya dibayarkan oleh perusahaan.

Abstract

Main Purpose - The main objective of this study is to examine the influence of audit fee, audit rotation and audit reputation towards audit quality with earnings surprise benchmark.

Method - Purposive sampling is utilized in this study and samples of 108 companies are gathered from publicly traded ASEAN-5 consumer companies that are listed on S&P Capital IQ from the period of 2017-2020. This research will use quantitative method and data will be tested by using SPSS IBM 25 with logistic regression approach.

Main Findings - Audit fee (FEE) has negative and insignificant effect on audit quality as higher audit fee could indicate a higher audit risk, complexity of audit procedure or the business itself. Audit rotation (ROT) has negative and insignificant effect on audit quality as auditors needs more time understand risks associated with the industry. Audit Reputation (Rep) impact audit quality positively and have significant influence towards audit quality as Big Four firm with an outstanding reputation hold their auditors to a higher standard to maintain their expertise within the fields.

Theory and Practical Implications - The implications of this research are addressed to investor, company, and future researcher. The implication of this study is that high audit fee and frequent rotation doesn't necessarily result in high audit quality, but it can impair and degrade the quality of an audit.

Novelty – This research will used real audit fee that are disclosed in company's annual report as opposed to professional fee as an indicators of audit fees.

Keywords: audit fee; audit quality; audit reputation; audit rotation; earning surprise benchmark

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INTRODUCTION

A public corporation are responsible for all their business activities and economic transactions, which are reflected in the company's financial statement. In every country, there are regulators who oversee public corporations. For Asean-5 countries, Indonesia is regulated by OJK while for Malaysia, Singapore, the Philippines and Thailand, public companies are oversee by Bursa Malaysia, Monetary Authority of Singapore (MAS) , The Capital Markets Integrity Corporation (CMIC) and Thailand Securities and Exchange Commission (SEC) respectively. The financial statement is then used to make decision. As a result, it is critical to ensure that the company's financial information gives an accurate and true portrayal of the company's current condition and is free of material misstatement. In this case, independent auditing services are essential as auditors' job is to obtain reasonable assurance on whether all information in the financial statement are fairly presented and in compliance with regulation. Auditing is conducted to minimize the occurrences of information asymmetry and overcome the conflict of interest between the management (agent) and its user or shareholders (principal). Therefore, auditing services are highly in demand as business are fiercely competing and one of the keys to attract more clients and investors is to earn the public trust by conducting good quality financial audits that ensures the accuracy of the financial statement (Nugroho, 2018).

However, there are many cases in which the auditor and the firm itself committed a fraud or an error. For instance, PT Asuransi Jiwaswaraya in Indonesia, where the company put all their customer policy funds in penny stock, poor investment or savings plan, resulting in company's liquidity problems and inability to pay customer insurance claims. It is known that the accumulated lost from bad investment reaches 10.4 trillion rupiah. Ernest & Young, the auditor in this case, fails to detect the material misstatement, and the financial reports have been altered or window dressed to make the company appear attractive to the public. This

occurrence is detrimental as it caused major loss for both its customer, investors, and government as PT Asuransi Jiwaswaraya are a state-owned enterprise in Indonesia (BUMN). This phenomenon reveals the auditor inability to reveal the true and fair condition of the companies. Therefore, it is critical for public accounting firms and auditor to maintain their independence and competence to prevent major loss and strive to constantly improve audit quality in order to gain trust and confidence from the public.

Audit quality is important to ensure that their audit procedure are conducted according to the standard and regulation. Audit quality are influenced by several factors both internal and externally and audit fee, audit rotation and audit reputation are considered as factors that influence audit quality. The Earnings Surprise Benchmark approach are utilized to examine audit quality. In addition, past research has been done by using professional fee as an indicator for audit fees. However, "professional fee" proxy is deemed as in inaccurate as it is the accumulation of considerably larger fee paid by companies for the daily operation of the business. In this case, this study intends to take the actual audit fee that are paid by the company, examine broader countries such as ASEAN-5, using different using different indicators, observation year and combining different independent variable from previous research

This research used agency and stakeholder theory. Agency concept seeks to resolve conflicts that develop between principal and agent because of the agency relationship established through a contract. Stakeholder theory suggest that a company has responsibility towards both internal and external parties.

This primary objective of this study is to examine the influence between Audit Fee, Audit Rotation and Audit Reputation from publicly traded ASEAN-5 consumer companies that are listed on S&P Capital IQ from the period of 2017-2020. Consumer companies are chosen as it is the most popular and lucrative industry amongst investors. Writer hopes to contribute to the accounting fields by conducting this research. Hopefully, this study will provide

additional knowledge on the subject and support its implementation, particularly in the ASEAN 5 countries.

METHOD

This study population employed 563 Consumer (Discretionary & Staples) companies in ASEAN- 5 Countries (Indonesia, Malaysia, the Philippines, Singapore, and Thailand) that are publicly traded and are listed in S&P Capital IQ for the year 2017- 2020. This study will convert the foreign currencies into USD (\$) based on the middle exchange rate each year. Additionally, purposeful sampling method is used to select the sample, with the following criteria:

1. Companies are public companies that are operating in consumer discretionary & staples sector and are listed in S&P Global in the period of 2017-2020.
2. Companies are not those that are delisted from the S&P because of halted or suspended operations, bankruptcy, or mergers.
3. Companies that disclosed and published its audited financial report throughout the observation period.
4. Companies that published their report in ENGLISH throughout the observation period.
5. Companies that voluntarily disclosed their audit fees consistently throughout the observation period.
6. Companies disclosed extensive and crucial financial statements information that are required for this study. In this instances, total assets, liabilities, shareholder's equity, sales, net profit/ loss, audit fee, auditor's name, and audit firm.
7. For every company that matches the criteria, the author will pick a maximum of 25 companies from each country.

Empirical Model

The technique for analyzing the impact of audit fee, audit rotation and audit reputation is as depicted below. It is known that audit fee, audit rotation and audit reputation are the functions that have positive influence on audit quality. The formula used is as follows:

$$(MEET_BE = 1 \text{ or } 0) = \alpha + \beta_1 Ln_FEE + \beta_2 ROTATION + \beta_3 REPUTATION + \beta_4 FIRM SIZE + \beta_4 FIRM GROWTH + e$$

With:

(MEET_BE = 1 or 0) = the possibility that company audited by accounting firm satisfy earning benchmark

α = constant.

Ln_FEE = natural logarithm of audit fee.

ROTATION = audit rotation.

REPUTATION = audit's reputation.

FIRM SIZE = natural logarithm of total asset.

FIRM GROWTH = ratio of company's sales growth.

e = residual error.

Audit Quality

The method used to examine audit quality is by using earning benchmark. The Earning Benchmark ranges from $\mu - \sigma$ to $\mu + \sigma$, with μ as the average earnings/total assets and σ as the variance. Indicators that audit quality is low is when ROA is higher or lower than the earning benchmark. If the ROA are within the range of the earning benchmark, audit quality is assumed as good (Wibowo & Rossita, 2009).

Audit Fee

Audit fees that are monetary value that are received by the public accounting firm in exchange for the auditing services. In this study, audit fees are monetary value paid by a firm to "external auditors" (VAT excluded) and are gathered from the company's published annual report. This variable is then further measured by using natural logarithm from the data (Ginting, 2019).

$$Ln = \text{Actual Audit Fees}$$

Audit Rotation

Audit rotation is a rotation of auditor made by the client's company, either done mandatory or voluntary. This rotation is done to prevent a close relationship between the client and the auditors and ensure auditor independence in conducting an audit. To measure audit rotation, a dummy variable is used (Suwarno et al. 2020).

Audit Reputation

Auditors have a responsibility to uphold the confidence and reputation that large audit

firms like the Big Four have built by doing good work and improving audit quality. (Nizar, 2020) Audit reputation is measured by using dummy variable. (Nizar, 2020)

Firm Size

According to Cahyadi & Sudjoko (2016), large companies have more resources to employ extra professional such as consultant, accounting advisor, or internal auditor to address or take preventive measure against possible firm weaknesses or shortcoming resulting in high audit quality. Firm Size are measured by:

$$\text{Firm Size} = \text{Ln Total Aset}$$

Firm Growth

Firm with economic growth are assumed to be capable on sustaining its survival and have increased profitability all of which have direct impact on the firm performance and financial reporting. Thus, it is assumed that company that are experiencing growth are less likely to commit frauds and “window dressing” or other accounting practices to attract investors, resulting in high audit quality (Tiumada et al. 2018)

$$\text{Firm Growth} = [\text{Sales (Current Period)} - \text{Sales (Initial Period)}] / \text{Sales (Initial Period)}$$

Logistic Regression Analysis

Logistic regression is used to evaluate the effect of dependent variables against two or more independent variables. Audit fee, audit rotation, and audit reputation are independent factors in this study, while audit quality is the dependent variable with dummy as the proxy.

Descriptive Statistics

Descriptive Statistics is a method utilize to provide easy understanding to its user/readers. Nine tools are used to provide the comprehension of data, which are standard deviation, variance, minimum and maximum (Ghozali,2011).

Multicollinearity

The relationship between independent variables is measured using this method. When

the correlation exceeds 80%, multicollinearity issues arise. The independent and dependent variables in a fit regression model are said to have no correlation, according to Ghozali (2011). This applies to logistic regression analysis, where an ideal regression analysis should not have multicollinearity.

Goodness of Fit Test

One of the methods to assess logistic regression is by using Hosmer and Lemeshow’s Goodness of Fit Test. Outcome with value more than (equals to) 5% indicates the acceptance of a hypothesis or H_0 is rejected and vice versa.

Overall Fit Model

To test the overall fit of the model, this method will used Log Likelihood value to assess whether the model is in accordance or *fit* with the data observed. To test the hypothesis L is adjusted to -2LL and a decrease in likelihood from -2LL (block number = 0) to -2LL (block number = 1) indicates that the model regression are a good fit with data observed.

Negelkerke R Square

This method is utilized to analyze the accurate representation of the dependent variable in this study. Low coefficient of determination signifies that independent variable's ability to comprehend the dependent variables is limited

RESULTS AND DISCUSSION

Table 4.1 conclude research sample selected in this study. The population of data in this study are consumer discretionary and staples public companies in ASEAN- 5 Countries (Indonesia, Malaysia, the Philippines, Singapore, and Thailand) listed in S&P Capital IQ for the period 2017-2020. The author acquired 108 final samples from a total population of 563 companies using the sampling criteria established in the previous study. A sample of 108 are observed each year, making the total number of observations over the course of four year is 432.

Table 4.1 Sample of Research Overview

No.	Description	Total Companies
1	Total Consumer Companies in ASEAN- 5 Countries listed on S&P Capital IQ in the period of 2017-2020	563
2	Companies that do not publish their annual report consistently throughout 2017-2020	(68)
3	Companies that do not disclose their audit fee throughout 2017-2020	(55)
4	Companies that only publish their annual report in <i>local languages</i>	(3)
5	Companies that are suspended during the period 2017-2020	(6)
6	Total companies that match the criteria	431
	Total number of companies observed and used as a sample in this study	108
	Total research sample (108 companies x 4 years)	432

Source: Processed by the author

Descriptive Statistics

Table 4. 1 Descriptive Statistics

	n	Minimum	Maximum	Mean	Std Deviation
Audit Quality	432	0	1	.93	.251
Audit Fee	432	7.79	14.65	11.1838	.94108
Audit Rot	432	0	1	.33	.470
Audit Rep	432	0	1	.61	.489
Growth	432	.17	9.77	5.2205	1.55225
Size	432	.90	2.89	.0142	.30453

Source: Output Result from IBM SPSS Statistics

From the table above, it is evident that the total number of samples utilized in this study are 432 over a course of four years, which are consistent with the total research sample mentioned. Audit Quality (AQ) as dependent variable shows an average result of 0,93 with minimum and maximum value of 0 and 1 respectively and standard deviation of 0,25.

Audit Fee's maximum value of 14.65 belongs to Jollibee Philippines (JFC) and minimum value belongs to Austindo Nusantara Jaya (ANJT). This implies that Jollibee Philippines (JFC) as a client pays the highest audit fee and Austindo Nusantara Jaya (ANJT) as a client pays the lowest audit fee. The average amount of audit fees paid by the companies is 11.1838 with a standard deviation of 0,94108.

The maximum value of Audit Rotation is 1 which means that there are changes in auditor and the minimum value is 0 which means that there are no changes in auditor. The average rotation done by the companies is 0.33 with a standard deviation of 0.470.

The maximum value of Audit Reputation is 1 which means that companies are audited by Big Four Firm and the minimum value is 0 which means that company are audited by non-Big Four Firm. The average companies that are audited by Big Four firm is 0.61 with a standard deviation of 0,489

Multicollinearity

Table 4. 2 Correlation Matrix

	Constant	FEE	ROT	REP	SIZE	Growth
Constant	1.000	-.966	-.094	.234	.348	-.001
FEE	-.966	1.000	.039	-.242	-.557	-.074
ROT	-.094	.039	1.000	.187	-.079	-.167
REP	.234	-.242	.187	1.000	-.115	-.089
SIZE	.348	-.557	-.079	-.115	1.000	.318
Growth	-.001	-.074	-.167	-.089	.318	1.000

Source: Processed by the author

Table 4.3 are the summary of correlation matrix that are exported from SPSS 25. Based on the output above, there are no correlation coefficient more than 80% or 0.8. This implies that there are no multicollinearity issues between independent variable and the logistic regression analysis in this study are a good match.

Goodness of Fit Test

Table 4. 3 Hosmer and Lemeshow Test

Chi - Square	df	Sig
7.330	8	.502

Source: Processed by the author

According to the results of the Hosmer and Lemeshow Test shown in Table 4.4, the chi square has a value of 7.330 with a significance value of 0.502. A significance value of 0.502 is greater than 0.05 and it indicate that there is a significant relationship between the model used and the data observed.

Overall Fit Model

Table 4. 5 Overall Fit Model

	-2 Log likelihood
-2 Log likelihood (Block Number = 0)	212.674
-2 Log likelihood (Block Number = 1)	196.937

Source: Processed by the author

It can be seen from table 4.5 that the initial -2 Log likelihood is 212.674 and the final - 2 Log likelihood value is 196.937. A decrease in -2LL implies that the addition of independent variables enhances the regression model and that the model regression is a good fit with data observed.

Analysis of Regression and Hypothesis Testing

Table 4. 4 Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
FEE	-.436	.278	2.452	1	.0585	.647
ROT	-.238	.416	.327	1	.2835	.788
REP	.890	.443	4.038	1	.022	2.435
SIZE	.460	.179	6.639	1	.005	1.585
Growth	-.078	.589	.018	1	.4475	.925
Constant	4.886	2.680	3.322	1	.034	132.361

Source: Processed by the author

It can be concluded from Table 4.7 that the logistic regression equation is as followed: **AQ= 4.886 - 0.436 Fee – 0.238 Rot + 0.890 Rep + 0.460 Size – 0.078 Growth.** Based on the equation it can be summarize that for every one unit increase in audit fee, audit rotation and

firm growth, the audit quality will decrease by -0.0436, -0.0238, and – 0.078 respectively. On the other hand, for every one unit increase in audit reputation and firm size, audit quality will increase by 0. 890 and 0.460 respectively.

Table 4. 5 Summary of Hypothesis Result

No.	Variable	B	Sig	Result
1.	Audit Fee	-.436	.0585	Hypothesis Rejected
2.	Audit Rotation	-.238	.2835	Hypothesis Rejected
3.	Audit Reputation	.890	.022	Hypothesis Accepted
4.	Firm Size	.460	.005	Hypothesis Accepted
5.	Firm Growth	-.078	.4475	Hypothesis Rejected

Source: Processed by the author

Audit fee impact audit quality negatively and it does not have significance influence towards audit quality. Higher audit fee could reflect a higher audit risk, increased complexity of audit procedure and the complexity of the business itself. As a result, audit fee cannot represent or indicate the result of audit quality. Moreover, higher audit fee can trigger the occurrence of fraudulent activities, bribery, or compromised audit conduction. The outcome of this study is in accordance with the studies conducted by Meidawati & Assidiqi (2019) and contradicts the previous study done by Prabhawanti & Widhiyani (2017), Idawati (2018) and Permatasari & Astuti (2018) stating that audit quality has significance influence towards audit quality

Audit Rotation impact audit quality negatively and does not have significance influence towards audit quality. Audit rotation either done mandatorily or voluntarily can impair auditors' competency as auditors need time to learn more about the entity, business environment, and the risk that entails within the industry. This outcome contradicts previous studies done by Aqmarina & Yenndrawati (2019), Sukirman & Asih (2021), Permatasari & Astuti (2018), and Cahyadi & Sudjoko (2016) stating that audit rotation has significance influence towards audit quality. Meanwhile, the results are in line with the studies done by Nizar (2017), Sari & Rahmi (2021), Prasetia & Rozali (2016) that claimed audit rotation does significantly influence audit quality as frequent audit rotation are proven to impact auditor's performance negatively.

On the contrary, Audit Reputation impact audit quality positively and has significance influence towards audit quality. This outcome contradicts study done by Nizar (2017) that state audit reputation doesn't have significance influence towards audit quality. On the other hand, the results are in accordance with the studies done by Sari & Rahmi (2021), Prasetia & Rozali (2016), Sukirman & Asih (2021). Big Four firm consisting of Ernest & Young, Deloitte, KPMG, and

PricewaterhouseCoopers effect the output of audit quality. As a multinational firm, they had a higher standard when recruiting auditors, and it is well known that Big Four firms hold their auditors to a high level of competence and independence to maintain their strong position and expertise within those fields, resulting in higher audit quality. Reputable public accounting firm conduct high quality audits as they can ensure that their clients provide reliable and accurate information and there is no information asymmetry (Sari et al. 2021)

This study use *firm size* and *firm growth* as the control variable. Firm size has a positive and significance impact on audit quality. This is in accordance with studies done by Cahyadi & Sudjoko (2016) which states that larger firm have more resource to hire more professional to overcome or help with the firm weaknesses resulting in a higher audit quality. On the contrary, firm growth higher than 0.05. doesn't have impact on audit quality.

CONCLUSION

The purpose why this study is conducted is to prove empirically that Audit Fee, Audit Rotation and Audit Reputation influence Audit Quality. Audit quality is crucial to ensure that company's financial statement reflect the fair and true view of company's current condition. Even though this study has already been done before, there are still discrepancies in the results and there are author's intent on using different proxy and applying wider scope of countries to truly ascertain the correlation between audit fee, audit rotation, audit reputation and audit quality. The result shows that audit fee, audit rotation impact audit quality negatively and have insignificant influence towards audit quality. The reason for this is that audit fees are agreed upon before audit is performed based on the client's size and complexity of the industry. Frequent audit rotation could impair audit quality as auditor needs more time to understand business risk. Audit reputation impact audit quality positively and have significant influence towards audit quality as reputable public

accounting firm conduct high quality audits as they can ensure that their clients provide reliable and accurate information and there is no information asymmetry.

The implications of this research are addressed to investor, company, and researcher. For investors, it is recommended to thoroughly analyze a company's performance from various aspect and ensure that company's financial report is audited to guarantee the legitimacy of the company's performance. For company, this study highly encouraged companies to increase their audit quality for better decision making. As evident from this research, it is recommended for companies to choose big four firm as their auditor to increase audit quality and it is also important to note that high audit fee and frequent rotation doesn't necessarily result in high audit quality, but it can impair and degrade the quality of an audit.

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