Jurnal Ilmu Keuangan dan Perbankan (JIKA)
Volume 14 Nomor 1 (December 2024)
E-ISSN: 2338-292X (Online) P-ISSN: 2086-0455 (Print)
E-mail: jika@email.unikom.ac.id
Website: https://ojs.unikom.ac.id/index.php/jika

The effect of Audit Tenure, Audit Committee, and Audit Rotation on Audit Quality

Quri Arifatma Sari[1*], Nurhidayat[2]

quriari120720@gmail.com[1]*

Universitas Islam Negeri Kiai Haji Achmad Siddiq Jember, Jl. Mataram No. 01 Mangli, Kaliwates, Jember, Jawa Timur, Indonesia

Received Date *:* ***16.11.2024***
Revised Date *:* ***16.12.2024***
Accepted Date *:* ***18.12.2024***

ABSTRACT

The purpose of this study was to determine the effect of audit tenure, audit committee, and audit rotation on audit quality in food and beverage sub-sector manufacturing companies in the 2019-2023 ISSI. This research uses a quantitative descriptive approach with documentation methods. The sample for this research was 22 sample companies with 5 years of research which produced 110 data selected using the purposive sampling technique. The data analysis technique uses logistic regression analysis. The results find that audit tenure and audit rotation do not have a significant influence on audit quality, while audit committees have a significant influence on audit quality in food and beverage sub-sector manufacturing companies in the ISSI 2019-2023.

Keywords : Audit Tenure; Audit Committee; Audit Rotation; Audit Quality; Food and Beverage Sector

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh audit tenure, komite audit, dan rotasi audit terhadap kualitas audit pada perusahaan manufaktur sub sektor makanan dan minuman di ISSI 2019-2023. Penelitian ini menggunakan pendekatan deskriptif kuantitatif dengan metode dokumentasi. Sampel penelitian ini sebanyak 22 perusahaan sampel dengan 5 tahun penelitian yang menghasilkan 110 data yang dipilih dengan menggunakan teknik purposive sampling. Teknik analisis data menggunakan analisis regresi logistik. Hasil penelitian menemukan bahwa audit tenure dan rotasi audit tidak memiliki pengaruh yang signifikan terhadap kualitas audit, sedangkan komite audit memiliki pengaruh yang signifikan terhadap kualitas audit pada perusahaan manufaktur sub sektor makanan dan minuman di ISSI 2019-2023.

Kata Kunci : Audit Tenure; Komite Audit; Rotasi Audit; Kualitas Audit; Sektor Makanan dan Minuman

INTRODUCTION

Audit quality is needed to ensure that financial reports do not contain errors so that they can be used by parties who need them for decision making. DeAngelo (1981) in (Darmawan et al., 2017) revealed that the level of quality of audit services depends on the accuracy in detecting fraud in the client's financial statements (if any) and reporting these violations. In Indonesia there is one important economy, namely the food and beverage industry. Apart from its role as a provider of basic needs for society, this sector is also a large contributor to the country's gross domestic product (GDP). Along with increasing domestic consumption, this industry continues to experience significant growth (Ayutia Nurita Sari, 2022). At the same time, many companies in this sector are listed on the Indonesian Stock Exchange (BEI) and are members of the Indonesian Sharia Stock Index (ISSI). As part of a public company, companies in this sector are required to maintain transparency and accountability in their financial reports through a quality audit process (Otoritas Jasa Keuangan, 2021).

However, the growing phenomenon shows that audit quality in this sector is still a concern. Several companies experienced a decline in audit quality which was characterized by inaccurate or even manipulative financial reports. One case source from CNBC Indonesia was that there was a case in 2018 involving KAP Amir Abadi Jusuf, Aryanto, and Mawar & Rekan who were unsuccessful in auditing the financial statements at PT Tiga Pilar Sejahtera Food which gave an unqualified opinion while the financial statements did not accurate. The audit failure began when KAP partner accounting firm Ernst & Young conducted a review of the audit results of accounting firms in Indonesia, and it was found that the inventories, trade receivables, sales and fixed assets presented in the financial reports did not show the actual financial condition (Nela, 2019). Several factors are thought to influence audit quality, namely audit tenure, audit committee, and audit rotation. This research was conducted to determine the effect of audit tenure, audit committee, audit rotation on audit quality in food and beverage sub-sector manufacturing companies in the ISSI.

The first factor, namely audit tenure, is the engagement period between the Public Accounting Firm (KAP) and the client. A long period of time results in familiarity which can affect the auditor's independence in reporting errors. According to Aznedra and Putra (2020) in their research, audit tenure has a significant effect on audit quality. This means that a KAP with five years engagement is of higher quality than a KAP with less than a five years engagement (Aznedra & Putra, 2020). Meanwhile, according to Fauziyyah and Praptiningsih (2020), audit tenure has no effect on audit quality, because it is not always an indicator for assessing audit quality. This is because a long engagement period does not always affect the auditor's independence so that it does not reduce audit quality. In addition, a short engagement period does not always improve audit quality, because auditors may not have sufficient experience and knowledge in carrying out audits at client companies (Fauziyyah & Praptiningsih, 2020). This is supported by research by Syaifulloh and Khikmah (2020) that audit tenure has no influence on audit quality because auditor independence is not only measured by independence in fact, namely independence within the auditor but also assessed by independence in appreance, namely the assessment given by the parties. those with an interest in the company being audited who know the relationship between the auditor and his client (Syaifulloh & Khikmah, 2020). This is also confirmed by research by Mellinia, Su'daa and Hasanah (2024) that audit tenure has no influence on audit quality because a short engagement period does not always ensure the reliability of financial reports, this is because the auditor does not have sufficient experience and lacks competent (Mellinia et al., 2024).

The second factor is that the audit committee is a group formed by the board of directors whose responsibilities include helping auditors maintain their independence (Rizaldi et al., 2022). According to research by Lailatul (2021), the Audit Committee has an influence on audit quality because if the audit committee meets frequently, its duties and responsibilities will be carried out effectively (Lailatul & Yanthi, 2021). This research is supported by Rizaldi, Rahayu and Tiswiyanti (2022). The audit committee has an influence on audit quality because the audit committee assists the duties and supervision of the board of commissioners in providing more effective supervision of management (Rizaldi et al., 2022). Meanwhile, according to Silaban and Suryani (2020) the audit committee has no influence on audit quality (Silaban & Suryani, 2020).

The third factor is audit rotation, namely changing independent auditors periodically which can reduce the close relationship between the auditor and his client to ensure the auditor remains objective (Mellinia et al., 2024). Research by Jaiman, Sunarsih and Munidewi (2022) shows that auditor rotation has a positive influence on audit quality because if audit rotation is carried out quickly, audit quality will be better. In addition, if the auditor carries out audits for longer in the same company, this will lead to a closer relationship between the auditor and the client, resulting in reduced auditor independence and decreasing audit quality (Jaiman et al., 2022). This research is supported by Mauliana and Laksito (2021) that audit rotation has a significantly positive impact on audit quality because if a company changes auditors frequently, audit quality will increase. Audit rotation aims to be independent and free from pressure from client companies (Mauliana & Laksito, 2021). However, according to research by Lailatul and Yanthi (2021) that Audit Rotation has no influence on audit quality because auditors are in accordance with the code of ethics in providing assessments according to actual conditions in the field and have complete audit procedures so that audit quality does not change (Lailatul & Yanthi, 2021). This research is supported by Mellinia, Su'daa and Hasanah (2024) that audit rotation has no influence on audit quality because even if there is a change of auditor it cannot affect audit quality (Mellinia et al., 2024).

In previous research, many have discussed factors that influence audit quality. However, there are still many gaps between the results of previous research. Thus, through exposure to this background, researchers have an interest in researching again with different objects and years of observation with the title "The Influence of Audit Tenure, Audit Committee, Audit Rotation on Audit Quality (Empirical Study of Manufacturing Companies in the Food and Beverage Sub-Sector in ISSI 2019-2023".

RESEARCH METHOD

This research uses a descriptive quantitative approach with a documentation method by collecting data using documents or historical records. The recording method is carried out by collecting and then storing information data from secondary data in the form of financial reports (Anggraeni, 2019). The quantitative approach is a type of methodology that is objective and uses statistical testing which includes the collection and analysis of quantitative data (Rachmah, 2023). Descriptive statistics aim to provide a more specific picture regarding how research variables are explained (Dhahana, 2023). The population in this research are food and beverage subsector manufacturing companies that are members of ISSI in 2019-2023. The data in this research is secondary using the annual report of each sample company. Data obtained from the BEI website. The sample for this research was 22 sample companies with 5 years of research which produced 110 data. The sample selection technique uses a purposive sampling technique where certain criteria are set to select participants (Hidayat et al., 2024). To test the hypothesis using

logistic regression analysis. Logistic regression is used if the independent variable is a combination of metric and non-metric (nominal) (Anggraeni, 2019). To see the influence of the independent variable on the dependent variable, this research uses logistic regression data analysis techniques with the Formula 1.

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e \quad (1)$$

Based on Formula 1, where Y is audit quality, α is a constant, X1 is audit tenure, X2 is the audit committee, X3 is audit rotation. β1 β2 and β3 are regression coefficients, and e is the residual or error coefficient. Based on the sample criteria that have been set, there are 22 companies that are the sample of this study. (See Table 1)

Table 1. Sample Company List

No.	Code	Company Name
1	AALI	Astra Agro Lestari Tbk.
2	ADES	Akasha Wira International Tbk.
3	ANJT	Austindo Nusantara Jaya Tbk.
4	BISI	BISI International Tbk.
5	CAMP	Campina Ice Cream Industry Tbk.
6	CEKA	Wilmar Cahaya Indonesia Tbk.
7	CLEO	Sariguna Primatirta Tbk.
8	CPIN	Charoen Pokphand Indonesia Tbk
9	DSFI	Dharma Samudera Fishing Industries Tbk.
10	FISH	FKS Multi Agro Tbk.
11	FOOD	Sentra Food Indonesia Tbk.
12	LSIP	PP London Sumatra Indonesia Tbk
13	MYOR	Mayora Indah Tbk.
14	ROTI	Nippon Indosari Corpindo Tbk.
15	SIMP	Salim Ivomas Pratama Tbk.
16	SIPD	Sreeya Sewu Indonesia Tbk.
17	SKBM	Sekar Bumi Tbk.
18	SKLT	Sekar Laut Tbk.
19	STTP	Siantar Top Tbk.
20	TGKA	Tigaraksa Satria Tbk.
21	ULTJ	Ultrajaya Milk Industry & Trading Company Tbk.
22	WAPO	Wahana Pronatural Tbk.

Source: Data Processing, 2024

Based on Table 1, it shows a list of 22 companies that meet the sample criteria and were used as samples in this research. These companies are food and beverage subsector companies registered with ISSI for 2019-2023. The criteria set in this research are food and beverage sub sector manufacturing companies listed in ISSI for 2019-2023 and manufacturing companies in the food and beverage sub sector in ISSI which publishes the complete Annual Report for 2019-2023.

RESULTS AND DISCUSSION

Results

Descriptive statistics were carried out to provide a descriptive overview of each variable in this research (Dhahana, 2023). Table 2 presents the average value, standard deviation, minimum value and maximum value of each variable as follows.

Table 2. Descriptive Statistical Test

	N	Minimum	Maximum	Mean	Std. deviation
Audit tenure	110	1,00	5,00	2,7182	1,41507
Komite Audit	110	3,00	35,00	6,3273	5,36059
Rotasi Audit	110	0,00	1,00	0,4545	0,50021
Kualitas Audit	110	0,00	1,00	0,4727	0,50154
Valid N (listwise)	110				

Source: Data Processing SPSS 30, 2024

From the Table 2, the total sample data is 110 data. The results of the descriptive analysis of tenure audits show that the minimum value between KAP and its clients is 1 year, with a maximum value of 5 years, an average value of 2.71 years and a standard deviation of 1.41 years. The results of the descriptive analysis of the audit committee have a minimum value of 3 audit committee meetings, a maximum value of 35 times, an average value of 6.3273 and a standard deviation of 5.36059. The results of the descriptive analysis of audit rotation have a minimum value of 0, a maximum value of 1 which represents audit rotation with an average value of 0.45 and a standard deviation of 0.50. The results of the descriptive analysis of audit quality have a minimum value of 0, a maximum value of 1, with an average value of 0.47 and a standard deviation of 0.50.

Test the feasibility of the regression model (Hosmer and Lemeshow's Goodness of Fit Test)

The feasibility test of the regression model was assessed using Hosmer and Lemeshow's Goodness of Fit Test. This test aims to test the null hypothesis which states that the empirical data is appropriate or fits the model (there is no difference between the model and the data so the model can be said to be fit). If the Hosmer and Lemeshow's Goodness of Fit Test statistical value is equal to or less than 0.05 then the null hypothesis is rejected. If the statistical value of Hosmer and Lemeshow's Goodness of Fit Test is greater than 0.05, then the null hypothesis is accepted, meaning that the model is able to predict the observed value or is in accordance with the observed data (Kurniasih, 2014). (See Table 3)

Table 3. Hosmer and Lemeshow's Goodness of Fit Test

Step	Chi-square	Df	Sig.
1	11,764	8	0,162

Source: Data Processing SPSS 30, 2024

Based on Table 3, it can be seen that the significance value is 0.162 > 0.05, so the null hypothesis is accepted and this means that the model is able to predict the observed value or it can be said that the model is accepTable because it matches the observation data, so this model can be used for further analysis.

FIT Model (Overall Fit Model)

The model fit test is used to assess whether the hypothesized model fits the data or not. By using the Log Likehood value, namely comparing -2 Log Likehood when the model only includes constants with a value of -2 Log Likehood (block number = 0) with when the model includes constants and independent variables (block number = 1). If the value of -2

Log Likehood (block number = 0) is greater than the value of -2 Log Likehood (block number = 1), it means that the overall regression model is good. The model gets better if there is a decrease of -2 Log Likehood (Kurniasih, 2014). (See Table 4)

Table 4. Iteration History 0

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	152,165	-0,109
	2	152,165	-0,109

Source: Data Processing SPSS 30, 2024

Based on Table 4, it shows that the initial -2 Log Likelihood value (Iteration History 0 Table) is 152,165. The next step is to compare the initial -2 Log Likelihood value (Iteration History Table 0) with the final -2 Log Likelihood value (Iteration History Table 1). (See Table 5)

Table 5. Iteration History 1

Iteration History[a,b,c,d]

Iteration		-2 Loglikelihood	Constant	Coefficient		
				Audit tenure	Komite audit	Rotasi audit
Step 1	1	130,483	-1,209	0,070	0,148	-0,059
	2	116,680	-2,251	0,039	0,374	-0,155
	3	110,067	-3,488	0,004	0,651	-0,254
	4	109,418	-3,979	-0,005	0,766	-0,276
	5	109,405	-4,057	-0,006	0,785	-0,278
	6	109,405	-4,059	-0,006	0,785	-0,278
	7	109,405	-4,059	-0,006	0,785	-0,278

Method Enter. Constant is included in the model. Initial -2 Log likelihood 152,165. Estimation terminated at iteration number 7 because parameter estimates changed by less than 0,001.
Source: Data Processing SPSS 30, 2024

Based on the Table 5, there was a decrease in value between -2 initial and final Log Likelihood of 42,760. This decrease means that the addition of independent variables to the regression model improves model fit or in other words the model fits with the data and the initial -2 Log Likehood value (Iteration History Table 0) is greater than the final -2 Log Likehood value (Iteration History Table 1), then the overall model shows a good regression model.

Coefficient of Determination (Nagelkerke R square)

This test is carried out to find out how much the independent variable is able to explain and influence the dependent variable (Priscillia, 2020).

Table 6. Model summary

Model Summary			
Step	-2 Log Likelihood	Cox & Snell R Square	Nagelkerke R Square
1	109,405[a]	0,322	0,430

Estimation terminated at iteration number 7 because parameter estimates changed by less than 0,001
Source: Data Processing SPSS 30, 2024

In Table 5 is the model summary Table. In this Table the Nagelkerke R Square value shows a value of 0.430. This means that the variability of the dependent variable that can be explained by the independent variables in this study is 43%. The remaining 57% is explained by other independent variables outside this research model. It can be said that the variations in the independent variables in this research, namely audit tenure, audit committee and audit rotation, are able to explain the variations in the dependent variable in this research, namely audit quality by 43%.

Classification Matrix Test

The classification matrix describes how well the regression model can predict the likelihood of audit quality produced by manufacturing companies in the food and beverage sub-sector in the 2019-2023 ISSI. According to predictions, companies using Big Four KAP are 21 + 31 = 52, whereas based on actual observations it is 31. So, the accuracy of this model is 31/52 or 59.6%. Meanwhile, the prediction for companies using Non Big Four KAP is 58, whereas according to actual observations it is 51. So the accuracy of this model is 51/58 or 87.9%. This can be concluded that the accuracy of the overall predictions of this model is 74.5%.

Hypothesis Testing

Hypothesis testing in this research is to test the influence of audit tenure, audit committee and audit rotation variables on the dependent variable audit quality using logistic regression analysis. (See Table 7)

Table 7. Variables in the Equation

	B	Sig
Audit tenure	-0,006	0,971
Komite audit	0,785	< 0,001
Rotasi audit	-0,278	0,563
Constant	-4,059	< 0,001

Source: Data Processing SPSS 30, 2024

Based on the Table, the following interpretation is obtained. Based on b1, the tenure audit test results have a coefficient of -0.006, which means that audit tenure has a negative effect on audit quality. This means that when there is an increase in the audit tenure variable by 1%, there will be a decrease in audit quality by 0.006. Having a significance level of 0.971, which means it is greater than 0.05 or 0.971 > 0.05, then H0 is accepted and Ha is rejected. These results can prove that audit tenure does not have a significant influence on audit quality.

Based on b2, the audit committee test results have a coefficient of 0.785, which means the audit committee has a positive effect on audit quality. This means that when there is an increase in the audit committee variable by 1%, audit quality will increase by 0.785. If a significance level is smaller than 0.001, which means it is smaller than 0.05 or 0.001 < 0.05, then H0 is rejected and Ha is accepted. These results can prove that the audit committee has a significant influence on audit quality.

Based on b3, the audit rotation test results have a coefficient of -0.278, which indicates that audit rotation has a negative effect on audit quality. This means that when there is an increase in the audit rotation variable by 1%, there will be a decrease in audit quality by 0.278. Having a significance level of 0.563, which means it is greater than 0.05

or 0.563 > 0.05, then H0 is accepted and Ha is rejected. These results can prove that audit rotation does not have a significant influence on audit quality.

Discussion

The Effect of Audit Tenure on Audit Quality

From the presentation above, it is known that audit tenure does not have a significant influence on audit quality. In the context of agency theory, a long audit tenure should help auditors understand company risks and improve audit quality, because auditors who have worked with clients for a long time will better understand operational and business risks. However, these results show that in food and beverage sub-sector manufacturing companies in the ISSI, long or short tenure does not guarantee audit quality. This can happen because a long tenure will make the auditor have a close relationship with the client so that it can affect the auditor's independence. Short tenure means that auditors do not have time to understand the company in depth. From the perspective of stakeholder theory, good audit quality is not only important for company owners but also for all stakeholders including employees, creditors, customers and regulators. Long tenure should enable auditors to better understand stakeholder needs. However, these results show that factors other than the length of the auditor's engagement also play an important role in ensuring audit quality that is beneficial for all stakeholders.

The results of this research are in line with research by Fauziyyah and Praptiningsih (2020), Syaifulloh and Khikmah (2020), and Mellinia that audit tenure has no effect on audit quality because audit tenure is not always a determinant of audit quality. Auditor independence is assessed from various factors, a longer engagement period does not always guarantee the independence or reliability of the audit report and a short period also cannot always determine the reliability of audit quality, because the auditor may not have sufficient knowledge and experience. This is different from research according to Aznedra and Putra (2020) that audit tenure does not have a significant effect on audit quality because if KAP has a five years engagement, it is of higher quality than KAP with less than five years of engagement.

The Effect of the Audit Committee on Audit Quality

From the presentation above, it is known that the audit committee has an influence on audit quality. Based on agency theory, the audit committee acts as an independent supervisor who ensures the transparency and accuracy of financial reports, thereby reducing the potential for conflict between shareholders (principal) and management (agent). In the context of food and beverage sub-sector manufacturing companies in the 2019-2023 ISSI, active attendance at audit committee meetings allows audit committee members to be more active in discussing important issues, assessing auditor performance, and providing the necessary support to improve the audit process. With greater involvement, the audit committee can provide more effective oversight and ensure that all aspects of the audit are considered thoroughly. In addition, a high frequency of attendance reflects the commitment of committee members to their responsibilities which can ultimately increase accountability and transparency in financial reports. Based on stakeholder theory, an effective audit committee is also important for other stakeholders such as creditors, employees and customers who need reliable financial reports. The audit committee's high commitment to its responsibilities not only supports transparency and

accountability, but also maintains public trust and protects the interests of all stakeholders.

The results of this research are in line with research by Lailatul and Yanthi (2021) that the Audit Committee has a positive effect on audit quality because the frequency of audit committee meetings means that their duties and responsibilities will be carried out more effectively. Meanwhile, according to Silaban and Suryani (2020), the audit committee has no influence on audit quality.

The Effect of Audit Rotation on Audit Quality

From the presentation above, it is known that audit rotation has no influence on audit quality. From an agency theory perspective, audit rotation is expected to maintain auditor independence by preventing too long a close relationship between the auditor and the client or management so that users of financial statements can regain confidence. However, these results show that even though audit rotation or changing auditors cannot improve audit quality because even though changing auditors can make things fresher, auditors are not necessarily able to understand the current state of their client's company and need time to understand the new environment in which they work, so their ability their ability to identify and assess audit risks could be hampered. From the perspective of stakeholder theory, changing auditors is carried out to maintain stakeholder trust which is considered to maintain auditor independence. However, the results of this study show that changing auditors alone is not enough to ensure better reporting quality for stakeholders, because the auditor's ability and understanding of the company is more important than how the auditor is replaced.

The results of this research are in line with research by Lailatul and Yanthi (2021) and Mellinia, Su'daa and Hasanah (2024) that audit rotation has no effect on audit quality. This means that if there is a shift in the auditor's time rotation it cannot affect the quality of the audit. Meanwhile, according to Jaiman, Sunarsih and Munidewi (2022), auditor rotation has a positive influence on audit quality because if audit rotation is carried out quickly, audit quality will be better. Apart from that, if the auditor carries out audits in the same company for longer, this will lead to a closer relationship between the auditor and the client so that the auditor's independence will decrease and the quality of the audit will decrease.

CONCLUSION

Audit quality is a possibility where the auditor, when auditing the client's financial statements, finds violations in the client's accounting system and reports the violations. The method in this research uses a descriptive quantitative approach. Secondary data using the company's annual report. Data obtained from the BEI website. The data analysis technique used in this research is logistic regression analysis with the help of the IBM SPSS version 30 software application.

Based on the analysis and discussion of the research results, the audit tenure variable has no effect on audit quality. This is because in food and beverage sub-sector manufacturing companies in the ISSI, long or short tenure does not guarantee audit quality. The audit committee variable influences audit quality because the more frequently audit committee members attend meetings, the higher the resulting audit quality will be. High attendance at meetings allows committee members to be more active in discussing important issues, assessing auditor performance, and providing necessary support to improve the audit process. The audit rotation variable has no effect on audit quality

because even though changing auditors can be refreshing, auditors are not necessarily able to understand the current state of their client's company and need time to understand the new environment in which they work, so their ability to identify and assess audit risks can be hampered. and cannot improve audit quality.

RECOMMENDATION

This research has limitations, so suggestions for further research are given, namely that in the next research you can add more influential variables, because the coefficient of determination in this research is around 43%, which means there are still other variables of 57% which are explained by the independent variables. others outside this research. In future research, you can add more years of observation and increase the number of samples to get better results. The weakness in this research is that if the IDX does not publish company annual report data, then the annual report data is searched directly on the company's website.

REFERENCES

Anggraeni, N. N. (2019). "Pengaruh fee audit, rotasi audit, ukuran perusahaan terhadap kualitas audit (Studi Empiris pada Perusahaan Sektor Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2014-2018)". *Skripsi*, *Universitas Muhammadiyah Magelang*. http://repositori.unimma.ac.id/697/

Ayutia Nurita Sari. (2022, October). *"Kondisi Industri Pengolahan Makanan dan Minuman di Indonesia."* https://www.djkn.kemenkeu.go.id/kanwil-suluttenggomalut/baca-artikel/15588/Kondisi-Industri-Pengolahan-Makanan-dan-Minuman-di-Indonesia.html

Aznedra, & Putra, E. R. (2020). "Pengaruh Audit Tenure Dan Reputasi Kap Terhadap Kualitas Audit Pada Perusahaan Indeks L45 Di Bursa Efek Indonesia Tahun 2015-2019". *Jurnal Equilibiria*. https://doi.org/10.33373/jeq.v7i1.2916

Damayanti, S. N. (2019). *"Fee audit, audit tenure , ukuran kap terhadap kualitas audit (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2014-2018)".* http://repositori.unimma.ac.id/658/

Darmawan, D., Sinambela, E. A., & Mauliyah, N. I. (2017). "THE EFFECT OF COMPETENCE, INDEPENDENCE AND WORKLOAD ON AUDIT QUALITY." *The Effect of Competence, Independence and Workload on Audit Quality. JARES*, *2*(2), 47–57. https://doi.org/10.35457/jares.v1i2.414

Dhahana, Denari. "Analysis of Bankruptcy Prediction with Financial Ratios Altman Z-Score Model: Case Study of Oil and Gas Companies Listed on IDX in 2017-2021." West Science Interdisciplinary Studies 1, no. 03 (2023): 111–23. https://doi.org/10.58812/wsis.v1i02.44

Fauziyyah, I. Z., & Praptiningsih. (2020). "Pengaruh audit fee,audit tenure, dan rotasi auditterhadap kualitas audit the effect of audit fee, audit tenure, and audit rotation on audit quality". *Jurnal Monex*, *9*(1). https://doi.org/https://doi.org/10.30591/monex.v9i1.1232

Hidayat, N., Anshari, M., & Setiawan, R. (2024). "Digitalization and diversification strategies for effective bank liquidity management in emerging markets". *Edelweiss Applied Science and Technology*, *8*(6), 559–571. https://doi.org/10.55214/25768484.v8i6.2128

Jaiman, E., Sunarsih, M. N., & Munidewi, B. I. A. (2022). "Faktor yang berpengaruh terhadap kualitas audit pada perusahaan manufaktur yang terdaftar di bei periode 2018-2020". *JURNAL KHARISMA*, *4*(1). https://doi.org/10.31955/mea.v4i3

Kurniasih, Margi. "Pengaruh fee audit, audit tenure, dan rotasi audit terhadap kualitas audit (Studi Empiris pada Perusahaan Manufaktur Go Public yang 83 Terdaftar di Bursa Efek Indonesia tahun 2008-2012)." Skripsi, universitas diponegoro, 2014. https://repofeb.undip.ac.id/7370/

Lailatul, U., & Yanthi, D. M. (2021). "Pengaruh Fee Audit, Komite Audit, Rotasi Audit Terhadap Kualitas Audit." *Jurnal Akuntansi Unesa*, *10 (1)*(1). https://doi.org/10.26740/akunesa.v10n1.p35-45

Mauliana, E., & Laksito, H. (2021). "Pengaruh Fee audit, audit tenure, rotasi audit dan reputasi auditor terhadap kualitas audit audit (studi empiris pada perusahaan manufaktur yang terdaftar di BEI tahun 2017-2019)". *DIPONEGORO JOURNAL OF ACCOUNTING*, *10*(4), 1–15. https://doi.org/10.30595/kompartemen.v15i2.1877

Mellinia, P. S., Su'daa, N. S., & Hasanah, U. (2024). "Faktor-Faktor Yang Mempengaruhi Kualitas Audit Perusahaan LQ45 (Bursa Efek Indonesia Tahun 2020-2022)". *JURNAL MANEKSI*, *13*(1). https://doi.org/10.31959/jm.v13i1.2021

Otoritas Jasa Keuangan. (2021). *Otoritas Jasa Keuangan*. https://ojk.go.id/id/regulasi/Pages/Peraturan-Penggunaan-Jasa-Akuntan-Publik-dan-Kantor-Akuntan-Publik-dalam-Kegiatan-Jasa-Keuangan.aspx

Priscillia, Fazilla. "Pengaruh audit tenure, rotasi audit, spesialisasi industri kap, reputasi kap, dan ukuran perusahaan terhadap kualitas audit (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2018)." Skripsi, UIN Syarif Hidayatullah Jakarta, 2020. https://repository.uinjkt.ac.id/dspace/bitstream/123456789/51420/1/FAZILLA%20PRISCILLIA.pdf

Rachmah, Adjeng, Shofi. "Analisis faktor-faktor yang mempengaruhi audit delay (studi empiris pada perusahaan yang berada di idx quality30." Skripsi, UIN Khas Jember, 2023. http://digilib.uinkhas.ac.id/18030/

Rizaldi, S., Rahayu, S., & Tiswiyanti, W. (2022). "Pengaruh audit tenure, reputasi auditor, komite audit dan fee audit terhadap kualitas audit (studi empiris pada perusahaan yang terdaftar di indeks Kompas100 pada BEI Tahun 2012-2016)". *Jurnal Paradigma Ekonomika*, *17*(1). https://doi.org/10.22437/jpe.v17i1.15307

Silaban, P. F., & Suryani, E. (2020). *"Pengaruh audit capacity stress, spesialisasi industri auditor dan komite audit terhadap kualitas audit (Studi Empiris pada Perusahaan Sub sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2018)".* https://openlibrarypublications.telkomuniversity.ac.id/index.php/management/article/view/13065

Syaifulloh, Z. C., & Khikmah, N. S. (2020). "Pengaruh Audit Tenure, Komite Audit, Audit Capacity Stress dan Alignment Effect Terhadap Kualitas Audit: (Studi empiris pada perusahaan manufaktur di Indonesia)". *Business and Economics Conference in Utilization of Modern Technology.* www.cnbcindonesia.com