The Effect of Audit Tenure, Auditor's Reputation and Time Budget Pressure on Audit Quality

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Abstract: This study aims to examine whether there is an effect of audit tenure, KAP reputation and time budget pressure on audit quality in companies listed on the IDX and the Issuer's website for the 2016-2020 period. This study has 3 independent variables, namely audit tenure, KAP reputation and time budget pressure and 1 dependent variable in the form of audit quality. The sampling method used is purposive sampling. This study uses a sample of manufacturing companies in the consumer goods industry sector. The sample of the number used is 55 of the 11 companies in the 5-year study. Secondary data used in this study with database collection techniques. Data analysis techniques using the coefficient of determination R^2 and multiple linear regression analysis. The results showed that audit tenure, KAP reputation and time budget pressure had no significant effect partially or simultaneously on audit quality in manufacturing companies in the consumer goods industry sector.

Keywords: Audit quality, audit tenure, KAP reputation and time budget pressure, and Multiple Regression.

1 INTRODUCTION

Competition in business is now getting tighter, including competing business fields for public accounting services, due to the growth of publicly listed companies in Indonesia which have seen rapid progress, this growth has led to an increase in offerings for auditing financial statements. Therefore, to stay in a special tight competition in public accounting services, business people are required to be able to attract as many customers as possible and receive good expectations from the general public because it requires auditors to have good audit quality (Dedy et al., 2013).

Financial statements as financial data information, originating from within related companies to support the shareholder's part in the procedure for quoting the results of the provisions, information obtained from financial statements should be understandable or easy to understand, relevant and reliable so that it has comparability and is useful for all users or users of financial statements (Fahmi & Muliadi, 2016). Audits and financial reports have close ties because the audit is in charge of sharing opinions independently with the company's financial statements, so that every financial report needs to be audited or examined so that the company's financial statements can be said to be good. The phenomenon that occurs in this case, in 2018 there was a deviation from the negligence of the Public Accountant (AP) who checked the financial statements of PT Garuda Indonesia Tbk, the audit was carried out by the KAP office of Tanubrata, Sutanto, Fahmi, Bambang, and Partners of Public Accountant Kasner Sirumapea. There are differences in the recording of transactions, namely Mahata Company amounting to US$239.94 million for its revenue, because no payment has been received from Mahata until the end of 2018, therefore, AP has stated that it has recognized it as a receivable even though in nominal terms no receipt has been received, so that it is proven to violate Auditing Standard (SA) 315.

The main reason why this target was chosen was by taking a manufacturing company in the consumer goods industry sector which is listed on the Issuer and the Indonesia Stock Exchange because it has a very strategic role in the effort to prosper people's lives. Industry from the consumer goods sector is a sector with an important obligation to impact the country's economic development, because the consumer goods industry is one of the most interesting industries of consumer goods products that are always needed in everyday life (Nugroho, 2018) is a journal article Maneksi vol 7 june,2018.

Financial statements issued by the main auditor and very important for audit quality to ensure the

accuracy of the audit of financial statements. Audit quality is the competence of auditors to detect errors in financial statements and submit them to users of financial statements, namely to company management (Nugroho, 2018).

Research from Malinda Rizki and Sudarno, (2020) explains that audit quality has an effect on KAP reputation, KAP size, and audit fees in manufacturing companies on the IDX in 2015-2017 for 3 years, with a sample of 187 companies, data analysis using the regression method multiple. This research is a replication of the research Malinda Rizki dan Sudarno, (2020). Which analyzes the effect of audit tenure, KAP reputation and time budget pressure on audit quality by using financial report data on the IDX and the Issuer's website. The difference from several previous studies, namely the difference in this study lies in the sample period of companies listed on the Indonesia Stock Exchange (IDX) and issuer websites, namely the 2016-2020 period in manufacturing companies in the consumer goods industry sector.

2   THEORITICIAL STUDY
2.1.Agency Theory
According to Jensen and Meckling (1976) the agency relationship is known as a contract between the principal and the agent. He argues, this process involves delegating part of the process of decision-making authority to agents. Agency theory is the theory that underlies the basis of the company's business practices that have been used so far. The independent auditor in agency theory acts as a mediator between the two parties (agent and principle) with different interests. Eisenhardt (1989) in Nirmala (2013) suggests that there are several assumptions that underlie agency theory. There are three types of assumptions, namely assumptions about human nature, organizational assumptions, and information assumptions.

2.2.Literature Review
Nadia, (2015) in his research stated that the longer the audit tenure, the higher the discretionary accruals and this has a positive effect on audit quality, the company is audited by the big 4, accounting firms have higher discretionary accruals, this can positively affect audit quality and KAP rotation also experiences discretionary accruals are greater that the audit quality has no effect because it is suspected that the auditee evaded sanctions in the regulation of PMK no. 17/PMK 01/2008.

Nurhayati dan Dwi, (2015) These results show that there is no significant effect of audit quality on KAP rotation obligations, while audit quality has a significant effect on KAP reputation and audit tenure because auditor competence can increase audit tenure, while Big four KAPs affiliated with KAP reputation have good integrity.

Nugroho, (2018) in his research states that tenure audit results have a positive influence, while time budget pressure, KAP size significantly has no effect on audit quality because in carrying out the duties of an auditor must be based on expertise as a responsibility, therefore, the size of KAP does not can consider the better the audit quality, the higher the size of the KAP, while the time budget pressure to motivate to work more effectively based on the scope of work by checking what has been agreed upon by the auditor with the client, so that the number of years or at least the audit period does not affect the amount of costs. can be used as a benchmark for audit quality.

Fauziyyah dan Praptiningsih, (2020) Research with the aim of measuring audit tenure, audit fees, and audit rotation have an effect on audit quality, financial sector companies are a sample of this study which were listed on the IDX in 2015-2017. The results obtained are a significant level of 5% from the logistic regression in the analysis which shows that audit fees have a significant effect on audit quality, while audit tenure and audit rotation have no significant effect on audit quality.

Siregar, (2020) The purpose of this study, by looking at the effect of audit quality on audit fees, audit tenure and audit rotation, the sample of this study used LQ45 companies listed on the IDX in 2014-2018. The results obtained show that partially and simultaneously audit fees, audit tenure and audit rotation have no effect on audit quality.

Malinda Rizki dan Sudarno, (2020) The results obtained show that there is a positive influence of KAP reputation on audit quality, however, for audit fees and KAP size, there is evidence that there is no effect on audit quality.

2.3.Hypothesis Development
Nugroho, (2018))in his research based on previous research with the results of the measurement of audit tenure, it shows the number of regression coefficients on audit tenure because it can happen that audit tenure has audit quality that has a significant effect, then the proposed hypothesis is:

H₁ : Audit tenure affects audit quality.

Nurhayati and Dwi, (2015) In his research, the audit quality is influential because it is considered that the incorporation of auditors in the big four KAPs has better credibility and information, so the hypothesis offered is:

H₂: The reputation of KAP (Auditor) affects audit quality.

Nugroho, (2018) This research shows that the hypothesis with the value of the regression

coefficient has a significant effect on the time budget pressure variable on internal audit quality by showing that an auditor's acceptance of work is proficient in the work first, so he tries to plan well in terms of activity time and time. budget in completing the work, then time constraints can be stated to have an effect, but the regression results show that audit quality has a significant effect on time budget pressure, then the proposed hypothesis is:

H3 : Time Budget affects audit quality.

Luthfisahar, (2017) in his research concluded that simultaneously company size, audit tenure and auditor reputation have an effect on audit quality, so the hypothesis offered is:

H4 : Audit tenure, reputation of KAP (Auditor), Time Budget Pressure together affect audit quality.

From the conclusions contained in the description above, it can be concluded that the hypothesis that the independent and dependent variables can affect each other can be seen as the description below:
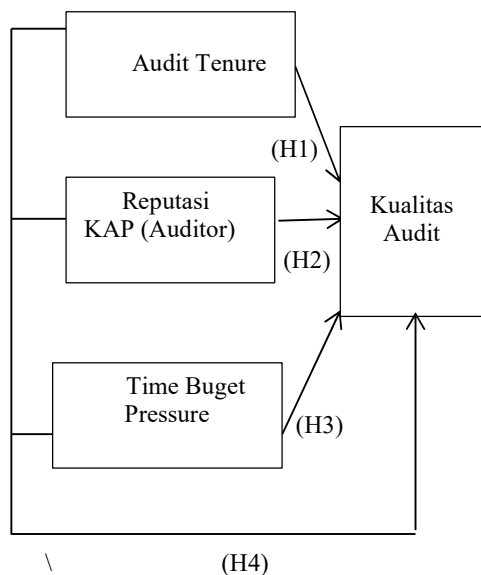
Gambar 1.   Research Model

3   RESEARCH METHOD

The type of research used in this research is the type of quantitative research. This study uses secondary data obtained from manufacturing companies listed on the Indonesia Stock Exchange (IDX) and the issuer's website. The financial reporting period from 2016 to 2020 by accessing the financial report data through *www.idx.co.id* and *https://emiten.kontan.co.id* . The data used in this study is the financial statements of manufacturing companies in the consumer goods industry sector.

The research method uses a purposive sampling technique, namely selecting samples with certain criteria, Sugiono 2012 in the study (Susilowati & Handayani, 2019). This study analyzes recorded financial statements starting from 2016 to 2020 for a 5 year period. The data processing techniques in this study (1) determine the variables and then enter them into the frequency table (2) The company has the data and information needed by researchers to determine what needed in research, perform data calculations (tabulations) in Microsoft excel and use Rupiah currency units (3) perform data checks (4) perform data analysis calculations using the SPSS statistic version 20 data processor.

T This study uses independent variables, namely: audit tenure, reputation of KAP (Auditor), and time budget pressure and one dependent variable is audit quality discretionary accruals. The operational definition of variables can be seen in table 1:

Tabel 3. Variable Operational Definition

Variable	Indicator
Audit Quality Discretionary Accruals (Dependent Variable)	$TA_t = NI_t - CFO_t$
	$NDA_t = 1(1/A_{t-1}) + 2(\Delta REV_t/A_{t-1}) + 3(PPE_t/A_{t-1})$
	$TA_t/A_{t-1} = 1(1/A_{t-1}) + 2(\Delta REV_t/A_{t-1}) + 3(PPE_t/A_{t-1}) + t$
	$DA = TA_t/A_{t-1} - NDA_t$
Independent Variable	
audit tenure	"1" for companies audited by the same auditor for 3 years
	"0" for companies audited by the same auditor for < 3 years.
KAP reputation	"1" for non-big four KAPs
	"0" KAP big four
time budget	Audit report date – Financial report date 31

pressure	December

This study applies according to Sugiono (2017:232) statistical data analysis techniques that describe data in the form of maximum, minimum, average, and standard deviation. When testing the multiple regression analysis technique, the classical assumption test is used, namely the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. To test the hypothesis, a partial test is used, simultaneous test, to review whether there is an influence between audit quality and audit tenure, auditor reputation and time budget pressure.

4 RESULT

The companies studied in this study are manufacturing companies in the consumer goods industry sector listed on the IDX and the issuer's website for the 2016-2020 period. Companies that become the research sample have been selected based on certain criteria set by the researcher. The following explains the results of the amount of data collected under study, namely:

Tabel 4.1.   Number of Research Samples

Description	Amount
Manufacturing companies in the consumer goods industry sector listed on the IDX and Issuers for the 2016-2020 period.	68
Companies that do not present audited financial statements in 2016-2020	(47)
Suspended company	(5)
Samples that do not have certain criteria	(5)
Number of samples that meet the criteria in 2016-2020	11

The explanation of the results above shows that there are 47 companies that did not present audited financial reports in 2016 - 2020 due to a check on the issuer's web for financial statements for one of them did not provide an audited report. One example is that in 2020 there was no audit report, so if there is one year that does not provide audit results, the count is excluded from the criteria.

1. Descriptive Analysis

This analysis shows a description of the data by showing the minimum, maximum, mean, and standard deviation values of financial ratios. The Audit Tenure variable uses a dummy variable, the KAP reputation variable uses a dummy variable, the Time Budget pressure variable uses the time per day during the annual period calculated from the date of the audit report to the date of the financial statements. The dependent variable is audit quality by calculating the total accruals or value (DA). Descriptive statistics can be seen in table 3.

Tabel 4.2.   Descriptive Analysis
Source: Data processed by SPSS

Variable	N	Min	Max	mean	Std. Dev
audit tenure	55	0.00	1.00	0.9636	0.18892
KAP's reputation	55	0.00	1.00	0.6000	0.49441
Time Budget Pressure	55	29.0	288.0	80.6545	31.77188
Audit Quality	55	0.00	2.16	0.5479	0.67740
Valid N (listwise)	55				

The table above shows that the value of N or data from the number of descriptive statistical results used as many as 55 samples of observation data calculated from the multiplication between the research years (5 years, from 2016 to 2020) with a total of 11 companies.

2. Classic assumption test

Normality test

It has a purpose to determine whether the independent and dependent variables are normally distributed. The independent variable with one dependent variable that has been tested has a significance value > 0.05, which means that it is normally distributed. The following table 4.3 describes the normality test.

Tabel 4.3.Normality

	Unstandardized Residual
N	55
Kolmogorov-Smirnov Z	0.997
asymp. Sig. (2-tailed)	0.274

Based on table 4.3 it can be seen that Asymp. Sig of 0.274 is greater than 0.05 then the regression model is declared to be normally distributed.

Multicollinearity Test

Good research if the variables in this study do not have multicollinearity. Provisions for a greater tolerance value of 0.10 and a VIF value of less than

10.00. The following table 4.4 describes the multicollinearity test.

Tabel 4.4. Multicolonierity

Model	Collinearity Statistics	
	Tolerance	VIF
audit tenure	0.941	1.062
KAP's reputation	0.869	1.150
Time Budget Pressure	0.921	1.086

Source: Data processed by SPSS

Based on table 4.4, it can be seen that all variables are at a tolerance significance value greater than 0.10 and a VIF value less than 10.00, it is stated that the regression model does not occur multicollinearity.

Autocorrelation Test

The regression model is declared good if there is no autocorrelation in the research. The autocorrelation test can be seen in table 4.5.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.093a	0.009	-0.051	0.24888	2.125

Tabel 4.5. Autocorrelation

Source: Data processed by SPSS

In this study using the Cochrane Orcutt data transformation. Cochrane Orcutt is a method to solve the autocorrelation problem by involving the lag of the dependent variable as one of the independent variables.

The results of the Durbin Watson test after the autocorrelation improvement showed that the value of the significance test on the dependent variable audit quality and independent variables, namely audit tenure, KAP reputation and Time budget pressure was 2.125. because the value of durbin watson between 1.5 to 2.5 and if the value of DW> DU. The test results are shown in table 4.5.

3. Hypothesis test

Hypothesis testing is statistically carried out using the coefficient of determination R2, partial, simultaneous, and multiple linear regression testing. The hypothesis of the first test of this study uses the coefficient of determination R2. The coefficient of determination R2 is used, which means by knowing the value of the independent variable that is able to provide an explanation of changes to the dependent variable. The value of R2 has an interval between 0 to 1 (0< R2 < 1). Test the coefficient of determination R2 the results obtained in table 4.5.

According to the coefficient of determination test R_2 from the results of the table above, that the independent variables are more than 2, namely the variables namely audit tenure, KAP reputation and Time budget pressure (x1), (x2), (x3) on audit quality (y) is -0.051 % means that there is no correlation or no effect on the three variables on audit quality. The interpretation value of R Square is 0.009, which means that there is no correlation or no relationship between the independent and dependent variables.

The following is an explanation, the better the results for the regression model, the larger R_2 (closer to 1), and the closer to 0, the independent variable as a whole cannot define the dependent variable, research with a larger R_2 value then leads to secondary data or time series data.

R	INTERPRETATION
0	Uncorrelated
0.1-0.2	Very low
0.21-0.40	Low
0.41-0.60	Slightly Low
0.61-0.80	Enough
0.81-0.99	Tall
1	Very high

Source: Suliyanto, 2011

H_1 : The effect of audit tenure on audit quality partially

This first hypothesis can be accepted if it gets a significance value below 0.05 and vice versa. The output of H_1 can be seen in table 4.6.

Tabel 4.6. First Hypothesis Results

Variable	Regression coefficient	t-count	Significance
Tenure Audit	-0.036	-0.163	0.871

Source: Data processed by SPSS

Audit tenure variable has a t-count value of -0.163 and a significance value of 0.871. The significance value has a value of > 0.05, this indicates that audit tenure does not significantly affect audit quality. Based on table 4.6, it can be seen that the significance value has a value of > 0.05. . Then it is stated that H_1 is not supported.

H_2 : Partial influence of KAP reputation on audit quality

This second hypothesis can be accepted if the significance value is below 0.05 and vice versa. The output of H_2 can be seen in table 4.7.

Tabel 4.7. Results of the second hypothesis

Variable	Regression coefficient	t-count	Significance
KAP's reputation	-0.012	-0.111	0.912

Based on table 4.7, it can be seen that the KAP reputation variable has a t-count value of -0.111 and a significance value of 0.912. The significance value has a value of > 0.05, it indicates that the reputation of the KAP does not significantly affect the quality of the audit. Then it is stated that H_2 is not supported.

H_3 : Partial effect of Time budget Pressure on audit quality

This third hypothesis can be accepted if the significance value is below 0.05 and vice versa. The output of H_3 can be seen in table 4.8.

Tabel 4.8. Third Hypothesis Test

Variable	Regression coefficient	t-count	Significance
Time budget Pressure	0.013	0.577	0.566

Based on table 4.8, it is known that the time budget pressure variable has a t-count value of 0.577 and a significance value of 0.566. The significance value has a value > 0.05, it indicates that time budget pressure has no significant effect on audit quality. It is concluded that H_3 is not supported because it does not have a partially significant effect.

H_4 : Effect of audit tenure, KAP reputation, Time budget pressure on audit quality simultaneously

This fourth hypothesis can be accepted if the form F count > F table (nkl), H0 is rejected then all independent variables will affect the dependent variable, and vice versa if F count < F table (nkl) then the dependent variable has no effect on the independent variable. H4 output can be seen in table 4.9.

Tabel 4.9. Anova test results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	0.027	3	0.009	0.145	0.933b
Residual	3.097	50	0.062		
Total	3.124	53			

Based on table 4.9, the consumer goods industrial sector company with the dependent variable audit quality has an f arithmetic value of 0.145 < f table of 2.77 and has a sig value of 0.933. These results indicate that, audit tenure, KAP reputation and time budget pressure together have no significant and significant effect on audit quality. It is concluded that H4 is not supported because it does not have a significant effect simultaneously.

Tabel 4.10. Mutiple Linier Regresion Results

Variable	Regression Coefficient	t-count	Sig
Constant	0.157	1,928	0.060
audit tenure	-0.036	-0.163	0.871
KAP's reputation	-0.012	-0.111	0.912
Time budget pressure	0.013	0.577	0.566
R-square = 0.009			
F-count = 0.145			
Sig(f) = 0.933b			

Y= -0,157 + -0,036 LAGX1+ - 0,012 LAGX2 + 0,013 LAGX3

Description :
Y : Quality audit
X1 : Audit tenure
X2 : Reputation of KAP
X3 : Time budget pressure

Some of the results above. The consumer goods industry sector company was partially tested with audit quality variables not having a significant effect on audit tenure H1, audit quality variables had no significant effect on KAP H2 reputation, audit quality variables had no significant effect on time budget pressure H3, and simultaneously tested audit quality variables. jointly does not have a significant effect on the three related variables, namely the audit tenure variable, KAP reputation, time budget pressure H4. Based on these results, it can be concluded that H1, H2, H3, H4 are not supported or have no effect.

4. Data analysis

The first hypothesis tests the results that test the effect of audit tenure on audit quality, the second hypothesis examines the influence of KAP reputation on audit quality, the third hypothesis examines the effect of time budget pressure on audit quality and the fourth hypothesis examines the effect of audit tenure, KAP reputation, time budget pressure together the three independent variables on audit quality.

Hypothesis	Conclusion
H1: Audit tenure affects audit quality	Not supported
H2: Reputation of KAP (Auditor) affect audit quality	Not supported
H3: Time budget pressure affects audit quality	Not supported
H4 : Audit tenure, KAP reputation, time budget pressure together affect audit quality	Not supported

Source: Data processed by researchers, 2021

Tenure audit results have no effect on audit quality

Testing the first hypothesis with agency theory cannot be used as the basis for the first hypothesis with the assumption of human nature, organizational assumptions and information assumptions are known to be unsupportive due to indications that data from the extension of audit tenure have not been able to affect audit quality, there may be other variables and measurement of different variables. so that it can affect the quality of the audit.

The rejection of this hypothesis could be because the audit engagement period is not a reference for quality audit results. Notes from the audit quality indicator guide made by IAPI which requires every public accountant to maintain audit quality by sharing information that can be accounted for, hereby states that there are standards that will maintain the quality of the audit provided without being influenced by the length of the relationship between auditor with his client and continue to report if there is misinformation from the client.

This study supports research from the results,Tifani Malinda Putri and Nurcahyonowati, (2014),Fauzan Prasetia and Yuniarti Rozali, (2016) Nidia Luthfisahar, (2017), Sendy Rizaldy, (2017), as for Mahmudi and Rini, (2020).

The results of these studies indicate that there is no significant effect between audit tenure and audit quality with an accrual value of $0.060 > 0.05$ ($\alpha = 5\%$) based on these results, explaining that H1 is rejected in this study.

The results of the reputation of KAP (Auditor) have no effect on audit quality

Agency theory cannot be used as the basis for the second hypothesis assuming human nature, organizational assumptions and information assumptions are known to be unsupportive due to indications of data from big four and non big four KAPs that have not been able to affect audit quality, there may be other supporting variables and variable measurement. so that it can be able to affect the quality of the audit.

Big four and non-big four auditors are known to produce current accruals that are close to zero when compared to the maximum and minimum values of the company's current accruals, which means that audit quality has no effect on the reputation of the auditors because each auditor is a public accountant who meets the required permits and laws and regulations. applies, with the intention of explaining that the big four and non big four KAPs both provide a good reputation and they need not be afraid to state the client's actual condition related to the financial statements so that the big four and non big four KAPs are more objective.

Research supported by research results,Bambang Hartadi, (2012), Sendy Rizaldy, (2017), Hariani Novrilia, Fefri Indra Arza and Vita Fitria Sari, (2019). The results of these studies indicate that there is no significant effect between KAP reputation and audit quality with an accrual value of $0.912 > 0.05$ ($\alpha=5\%$) based on these results, explaining that H2 is rejected in this research.

Time budget pressure results have no effect on audit quality

Agency theory cannot be used as the basis for the third hypothesis with the assumption of human nature, organizational assumptions and information assumptions are known to be unsupportive because there are indications of data that the length of time auditing has not been able to affect audit quality, there may be other variables that support and measurement of different variables so that it can can affect the quality of the audit.

According to Zam Rahayu (2015) in the article (Siagian & Meutia, 2016) Time budget pressure is the completion of the time allotted for audit work, although under pressure the auditors still maintain audit quality because time pressure is a definite and unavoidable thing in auditing activities so that the auditor does not feel burdened and is aware of time pressure.

These results support research, Nova Cahya Putra Nugraha (2019) and AA Putu Ratih Cahaya Ningsih Ningsih and P. Dyan Yaniartha S, (2013).
The results of these studies indicate that there is no significant effect between *Time budget pressure* with quality, the accrual value is $0.566 > 0.05$ ($\alpha=5\%$) based on these results, explaining that H3 is rejected in this study.

The results of audit tenure, KAP reputation, Time budget pressure do not affect the quality of the audit together

The results of these studies indicate that there is no significant effect between Audit tenure, KAP

reputation, Time budget pressure with audit quality f count 0.145 < f table of 2.77 and the significance value is 0.933 based on these results, explaining that H4 is rejected in this study. These results support the research, Irfan Mahmudi and Rini Ratnaningsih (2020).

The rejection of this hypothesis states that if audit tenure, KAP reputation, Time budget pressure are examined partially or one on one variable with the tests that have been carried out no effect on audit quality, then automatically the hypothesis for simultaneous or joint testing will also not significant effect. This study shows that audit quality by using discretionary accruals together cannot be affected by the length of the relationship between the KAP (Auditor) and the client (Audit tenure), the reputation of the KAP by looking at the big four and non big four KAPs and the time pressure given (*Time budget pressure*).

5. CONCLUSION

This research produces and aims to find out whether there is an influence between audit tenure, KAP reputation, Time budget pressure and the audit quality of manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange and issuer websites in 2016-2020.

The overall results of hypothesis testing show that: (1) Partial testing of the independent variable Audit tenure on the dependent variable of audit quality has no effect, so H_1 is rejected. (2) The partial test of the independent variable of KAP (Auditor) reputation on the dependent variable of audit quality has no effect, so H_2 is rejected. (3) Partial testing of the independent variable Time budget pressure on the dependent variable of audit quality has no effect, so H_3 is rejected. (4) Simultaneous testing of independent variables Audit tenure, reputation of KAP (Auditor), Time budget pressure on the dependent variable of audit quality has no effect, so H_4 is rejected.

Suggestions are expected in the next research by adding or expanding the research sample. Adding a variable that is thought to have an effect on further research because in this research, there is an Adjusted R^2 with a low value of 0.9% by showing that there are other variables that can affect audit quality. Future research can increase the year of observation by finding better results.

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