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The Effect of Audit Fees, Switching Auditors, Auditor Specialization, and Client Importance on Audit Quality

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Abstract.
This study aims to examine the effect of audit fees, switching auditors, audit specialization, and client importance on audit quality in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange (IDX) in 2016-2020. Data analysis in this study used secondary data taken from manufacturing companies in the consumer goods industry sector. The sample used is obtained in the purposive sampling method, which means that sampling is carried out based on certain criteria. With the criteria set, the number of samples used was 21 companies with 105 observations during the 2016-2020 research period. This study used the help of the SPSS application program version 25 using multiple regression analysis methods. The results of this study seen with the t-test show that audit fees affect audit quality, switching auditors does not affect audit quality, audit specialization affects audit quality, and client importance does not affect audit quality in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange (IDX) in 2016-2020.

Keywords: *Audit Fee, Auditor Switching, Auditor Specialization, Client Importance, Audit Quality*

1. Introduction

The shifting times make the company's growth develop very quickly. The larger the company, the more auditing it is necessary so that its finances can be trusted by investors. For audit quality to be trusted, the auditing process is carried out in accordance with established procedures or standards. Some cases in Indonesia that are questionable regarding the quality of their audits are PT TPS Food and SNP Finance. PT TPS Food (AISA) or Tiga Pilar Sejahtera Food Tbk is a business entity in the food business that manages its business using two

subsidiary units which are divided into seven companies in food entities and six companies in rice entities. This company is a company that is included in one of the sub-sector companies of the *consumer goods industry*. PT TPS Food Tbk (AISA) was hit by a case related to the results of the examination of the financial statements for the 2017 period due to an excess in *receivable accounts,* fixed assets, as well as inventory in the financial statements it reported amounting to Rp. 4 trillion. Aryanto's Public Accounting Firm, Amir A. J. Mawar is the Public Accountant who handled AISA's Financial Statements in 2017. The case that befell SNP Finance in 2018 involved one of the Big Four Public Accountants in Indonesia, Deloitte. AP Merliyana Syamsul, AP Marlinna, and KAP (Public Accounting Firm) Satrio Bing, Eny, and *partner* Deloitte Indonesia issued WTP (Fair Without Exception) opinions in the financial statements. This was used by SNP Finance to obtain loans from some of its lenders. At first SNP Finance was able to repay loans to creditors smoothly, but in the end, SNP Finance could not pay the loans to its creditors. Based on the case, Deloitte Public Accounting is said not to follow the reporting standards set by the Indonesian Accounting Association (IAI). So the quality of the audit produced by KAP Deloitte in that case cannot be trusted.

Audit quality can also be determined through the auditor's specialization. The number of clients audited by an auditor can affect the good understanding and insight he has. Auditors are said to be specialists if they have better and adequate insight and knowledge. Auditor specialization is a measure of audit quality because the auditor's knowledge of the industry is one of the factors of the auditor's intelligence. The division of audit responsibilities that aligns with the specialization of an auditor will make it easy for auditors to obtain and detect errors that occur. Large business entities will prefer to use the services of auditors who perform well and professionally to get good audit quality. Several studies reveal that auditor specialization influences audit quality, one of which is research conducted by (Rinanda &; Nurbatiti, 2018). In the study, results were obtained that revealed the specialization of auditors influences audit quality. This states that professional auditors can detect errors more precisely and quickly than non-specialist auditors. The study has different results from Pramaswaradana and Astika (2017) which state that specialized auditors do not affect audit quality. This shows that clients prefer to use auditors who work with well-known public accountants or *Big Four* To produce audit quality that is as good as using specialist auditors, as a result, the use of specialist auditors has no clear effect.

Client importance is also one of the factors that affect audit quality. H. Chung and S. Kallapur (2001) describe *client importance* as the largest client auditor and auditors tend to take more client time. *Client importance* Kerler *et al*. (2010) also define the client's *importance* as a source of sustainable income, the client's finances are related to the company or accountant. Some studies state that client *importance* has an influence on audit quality, such as Wahyu's research (2020) shows that the more important the *client*, the lower the audit quality due to financial dependence. This dependence can reduce the independence and objectives that an auditor has. However, these results are not by Suciana & Setiawan (2018) who said that audit rotation and *client importance* do not affect audit quality. This shows that the auditor views all clients he audits the same so it has no impact on the quality of the audit. Auditing large clients or small clients does not affect the auditor's independence and all get treated equally.

Based on the description above, there are still inconsistencies in the results of the study, so it is interesting to re-examine the quality of the audit and the variables that influence it. In

this study, the author will measure audit quality based on profit management using the *Discretionary Accrual* model modified by Kaznik (1999). The author takes the title of research "Analysis of the Effect of *Audit Fees*, Switching Auditors, Auditor Specialization, and *Client Importance* on Audit Quality".

2. Research Methods

This study is intended to obtain empirical evidence and analyze the effect of independent variables, namely audit *fees,* switching auditors, auditor specialization, and *client importance* on the dependent variables of audit quality. The object of this study is to use *consumer goods industry* sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The source of data in this study is *consumer goods industry* sub-sector companies listed on the Indonesia Stock Exchange (IDX) and published during 2016-2020 using documentation methods such as the company's annual report through the Indonesia Stock Exchange (IDX) website, namely www.idx.co.id or *website* Valid business entity under study. In addition, researchers also use literature studies which are data collection techniques from studying journals that have something to do with the object of this study.

The type of data that the researcher will use is secondary data. According to Hanafi (2011: 128), Secondary data is data that supports the needs of primary data such as books, books, literature, and other readings related to the research to be carried out. The secondary data used is the *homepage* (IDX) of the Indonesia Stock Exchange www.idx.co.id. This study used a sample of *consumer goods industry* business entities listed on the Indonesia Stock Exchange (IDX) with a duration of 5 (five) years. The period used in the study was during the period 2016-2020. The basis for data collection in that year was because in previous studies the period of research was only about three years.

In this study, data collection was carried out in the following ways: (1) Documentation, namely by collecting data taken from the *annual report* data of *consumer goods industry* companies listed on the Indonesia Stock Exchange (IDX) or the *website* of each company; and (2) Literature study, by reading literature, books, previous research, accounting journals, and international accounting journals to obtain theories and references related to research.

Both techniques are types of secondary data collection because secondary data is easy to obtain the reliability and completeness of information in conducting this research.

3. Results And Discussion

Based on the criteria that have been determined, 21 manufacturing companies in the *consumer goods industry sector* were selected to present complete data by the needs of this study, such as the number *of professional* fee accounts, the name of the auditor used by each company, total company assets, company net income, company operating cash flow, total sales, total receivables, *total property, plant, and equipment* of the company.

3.1. Classical Assumption Test

The normality test is performed to check what in a regression model, residual values are distributed abnormally or normally. One of the normality tests can be done using the Kolmogorov test, this Kolmogorov test can be used as an indication of whether data is distributed abnormally or normally. To be able to see normal data can be done through the Kolmogorov test, namely by looking at the sig value. When the significance level exceeds 0.05 then the data is normally distributed. Meanwhile, if the significance value is not more than

0.05, the data is not distributed normally. The following are the results of data processing with normality tests using the SPSS 25 application in Table 1 as follows:

Based on Table 1, it is possible to observe the results of the normality test for audit quality using the *Kolmogorov–Smirnov test one sample test* which states that the Monte *Carlo Sig.* (2-*tailed*) of 0.010. Thus the normality test for audit quality gives a probability of 0.010 < 0.05. This states that if the data used in the study is abnormally distributed, regression models cannot be used in predicting the effect of audit *fees,* switching auditors*, audit specialization, and* client importance *on audit quality,* so it is necessary to outlier as many as 40 samples on the data studied so that the data is not biased. So retesting was carried out using 65 samples.

Table 1. Normality Test Results Y

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			65
Normal Parametersa,b	Average		0,0000000
	Std. Deviation		0,01605849
Most Extreme Differences	Absolute		0,154
	(+) Positive		0,154
	(-) Negative		-0,115
Test Statistic			0,154
Asymp. Sig. (2-tailed)			,001c
Monte Carlo Sig. (2-tailed)	Say.		,083d
	99% Confidence Interval	Lower Bound	0,076
		Upper Bound	0,090

Based on Table 1. It can be observed the results of the normality test for audit quality using the test *one-sample-Kolmogorov test* that expresses value *Monte Carlo Signifikansi* (2-*tailed*) a total of 0.083. Thus the normality test for audit quality gives a probability of 0.083 > 0.05. This states that the data used in the study are normally distributed as well and regression models can be used in making influence predictions about *fee* audit, auditor *switching*, audit specialization, and *client importance* to audit quality.

Multicollinearity Test

This test is a condition where there is a perfect linear relationship between two or more independent variables in the regression model. This test is used to check the presence or absence of multicollinearity or correlation between independent variables (Priyatno, 2016). Multicollinearity test can be observed from value *tolerance* and VIF (*Variance Inflation Factor*). The following data processing with the multicollinearity test using the SPSS 25 application in Table 2 is as follows:

Table 2. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	BRIGHT
(Constant)		
Fee Audit	0,608	1,644
Auditor *Switching*	0,925	1,081
Audit Specialization	0,605	1,652
Client Importance	0,926	1,080

Based on Table 2. With regard to the results of the multicollinearity test which shows that the value of audit *fee tolerance is 0.608 ≥ 0.10, switching auditors are 0.925 ≥ 0.10, audit specialization is 0.605 ≥ 0.10, and* client importance is 0.926 ≥ *0.10.* In addition, the multicollinearity test can also be seen through the value of the *Variance Inflation Factor* (VIF) audit *fee of 1,644 ≤ 10,* switching auditors of 1,081 ≤ 10, audit specialization of 1,652 ≤ 10, and *client importance* of 1,080 ≤ *10*. Based on the test results indicate that there is no multicollinearity or can be expressed by no relationship between independent variables.

Table 3. Autocorrelation Test Results

Model Summaryb					
Model	R	R-Square	Adjusted R-Square	Std. Error of the Estimate	Durbin-Watson
1	,545a	0,297	0,250	0,01659	1,982

Based on Table 3 regarding the results of autocorrelation testing, it can be known from *the Durbin-Watson value of 1.982 using a value of significance of 5% and a total sample of 65 (n) and a total of 4 (k) independent variables, so that it can be seen through* the Durbin-Watson table will get a dL value of 1.4709 and a dU value of 1.7311. This indicates that the *Durbin-Watson* value of 1.982 is between the dU of 1.731 and 4-dU (4 - 1.731 = 2.269) which means that there is no autocorrelation problem.

3.2. Uji Hypothesis

The T-test is performed to determine the sig value. from the relationship of the independent variable to the dependent variable. The level of significance used in this criterion is α = 5% (0.05) where if a test value of T < 5% is found, then the conclusion that can be drawn is that there is an influence or relationship that occurs between one independent variable (independent) to the dependent variable (dependent). The results of data processing for the T-Test in Table 4 using the SPSS 25 application, can be seen as follows:

Table 4. T Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0,097	0,030		-3,203	0,002
	Fee Audit	0,006	0,001	0,560	4,034	0,000
	Auditor *Switching*	0,002	0,005	0,058	0,518	0,606
	Specialties Audit	-0,023	0,005	-0,602	-4,330	0,000
	Client Importance	-0,006	0,008	-0,088	-0,779	0,439

Based on Table 4. With regard to the results of data processing for the T-test, the following results are obtained:

H1 = *Audit* fee has a positive effect on audit quality, Based on Table 4.11 the results of data processing for the T-test show that the audit *fee* obtained a value of 0.000 < 0.05. So it can be concluded that H1 is accepted which can be interpreted that audit *fees* significantly affect audit quality.

H2 = Switching auditors has a positive effect on audit quality, Based on Table 4.11 the data processing results for the T-test show that switching auditors obtain a value of 0.606 > 0.05. So the conclusion obtained, namely H2, is rejected, which means that switching auditors does not affect audit quality.

H3 = Audit specialization negatively affects audit quality, Based on Table 4.11 the data processing results for the T-test show that audit specialization obtained a value of 0.000 < 0.05.

So that the conclusion obtained, namely H3, is accepted, which means that audit specialization has a significant effect on audit quality.

H4 = *Client* importance negatively affects audit quality, Based on Table 4.11 the results of data processing for the T-test show that *client importance* obtained a value of 0.439 > 0.05. So that the conclusion obtained, namely H3, is accepted, which means that *client importance* does not affect the quality of the audit.

3.2. Discussion

3.2.1 The Relationship of *Audit Fees* to Audit Quality

Based on the results of hypothesis testing that has been carried out on the audit *fee (FA) variable, a significance value of 0.000 was obtained with a significance level of a = 5%, where the significance value obtained by the* audit fee is lower than the significance level of 0.000 < 0.05. The regression coefficient obtained from the audit *fee* variable is 0.006 where it is stated that audit fees have a significant positive effect on audit quality*, but in this study audit quality using discretionary accrual proxies, it can be interpreted that audit fees have a significant influence on discretionary accruals*. So the conclusion that can be drawn is that the first hypothesis is rejected.

Based on the results of testing the hypothesis, it was concluded that the first hypothesis, namely H1, which explains *audit fees have a positive influence on audit quality in manufacturing companies* in the consumer goods industry sub-sector *listed on the Indonesia Stock Exchange (IDX) during 2016-2020 due to* fees The higher the audit issued by the company can threaten the independence (professionalism) of an auditor and create cooperation between the company and the auditor so that it can cause motivation or desire of an auditor in manipulating profits or profit management because of the bond. With high-profit management, it can result in low audit quality.

3.2.2. Linkage of Switching Auditors to Audit Quality

Based on the results of hypothesis testing that has been carried out on *the switching auditor variable (AS), a significance value of 0.606 was obtained with a significance level of a = 5%, where the significance value obtained by the switching auditor is higher than the significance level of 0.606* > 0.05. Then for the coefficient obtained from the switching auditor variable, which is 0.002. It is stated that switching auditors does not affect audit quality. So the conclusion obtained is that the second hypothesis is rejected.

Based on the results of testing this hypothesis, it was concluded that the second hypothesis, namely H2, which explains that switching audits have no influence on audit quality in manufacturing companies in the *consumer goods industry* sub-sector listed on the Indonesia Stock Exchange (IDX) during 2016-2020 because high or low audit quality is not influenced by switching auditors which are run by the company. Cameron *et al* (2009) found that there was no significant difference in audit quality from before or after auditor *switching*. This shows that neither companies that often change auditors or do not change auditors at all will not change the quality of the audits they audit. Because maybe every auditor who audits the company is an auditor who has a lot of experience (specialist) his *soft skills* and *hard skills* must be very good in producing audit quality.

3.2.3. Linkage of Audit Specialization to Audit Quality

Based on the results of hypothesis testing that has been carried out on the audit specialization (SA) variable, a significance value of 0.000 was obtained with a significance level of α = 5%, where the significance value obtained by the audit specialization was lower than the significance level of 0.000 < 0.05. Then for the coefficient obtained from the audit specialization variable, which is -0.023 where it is stated that audit specialization negatively affects audit quality, but because the audit quality used in this study uses discretionary accrual proxies, it can be interpreted that audit specialization negatively affects discretionary accruals. So the conclusion obtained is that the third hypothesis is accepted.

Based on the results of testing the hypothesis, it was concluded that the third hypothesis, namely H3, explained that auditor specialization had a significant negative influence on audit quality in manufacturing companies in the *consumer goods industry* sub-sector listed on the Indonesia Stock Exchange (IDX) during 2016-2020 because audits carried out using specialist auditors were able to limit profit manipulation practices carried out by the company. Auditors who have specifications in a particular industry can have the expertise and a better understanding of the client's industry model, so it will be easier to crack down on material misstatements in presenting financial statements.

3.2.4. Linkage of *Client Importance* to Audit Quality

Based on the results of hypothesis testing that has been carried out on *the client importance (CI) variable, a significance value of 0.439 was obtained with a significance level of a = 5%, where the significance value obtained by client importance is higher than the significance level of 0.439* > 0.05. The regression coefficient obtained from the client importance variable is *-0.006 where it is stated that client* importance does not affect audit quality, but in this study audit quality using discretionary accrual proxies can be interpreted as *client* importance does not have a significant effect on discretionary accruals. So the conclusion that can be drawn is that the fourth hypothesis is rejected.

Based on the results of the hypothesis testing, it was concluded that the fourth hypothesis, namely H4, which describes that *client importance* does not have a significant influence on the quality of audits proxied by discretionary accruals in manufacturing companies in the *consumer goods industry* sub-sector listed on the Indonesia Stock Exchange (IDX) during 2016-2020 because auditors think the same for companies that have total *Large assets or small total* assets *will not affect the quality of the audit in the audit.*

4. Conclusion

This study measures the effect of audit quality by looking at the effect of audit *fees, auditor* switching, *auditor specialization, and* client importance on audit quality. This research uses multiple linear regression analysis processed using the SPSS 25 application assisted by *Microsoft Excel* 2010 in collecting data that will be used in this study. This study uses sample data of 105 *annual reports* from a total of 25 companies for 5 years from 2016 to 2020 using consumer goods industry *companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020* period. Based on the results of the study and review, explained in the previous chapter, the conclusion that can be obtained is that audit *fees* have a positive influence on audit quality.

This shows that high audit fees, can threaten the independence (professionalism) of an auditor and create cooperation between the company and the auditor so that it can cause motivation or desire for an auditor to manipulate or manage profits because of the bond. This will result in low audit quality. Switching auditors do not influence the quality of the audits

they produce. This shows that whether the company changes auditors or does not change auditors will still not affect the quality of the audit it produces. Most likely the company chooses auditors from the big 4 (specialists) who are familiar with both *soft skills* and *hard skills* they have cannot be doubted. Audit specialization has a significant influence on audit quality because audits carried out using specialist auditors can limit profit manipulation practices carried out by the company.

Auditors who have specifications in a particular industry can have the expertise and a better understanding of the client's industry model, so it will be easier to crack down on material misstatements in presenting financial statements. *Client importance* has no relation to the quality of the audit it produces. Because the auditor believes that all clients he audits, both small companies and large companies, are the same thing. Audit quality is determined by the independence of an auditor.

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