

## The Effect of Audit Fees and Audit Committee Independence on Audit Quality

(Case Study of Infrastructure Companies in the Telecommunication Sub-Sector Listed on the Indonesia Stock Exchange for the years 2017-2021)

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### Abstract

*This study aims to examine the influence of Audit Fees and Audit Committee Independence on Audit Quality in the telecommunications infrastructure companies during the period of 2017-2021. The population in this study consists of telecommunications infrastructure companies. This study is quantitative research. The data used in this study was obtained from the website [www.idx.co.id](http://www.idx.co.id) and the annual reports that have been audited for each respective year, available on the official websites of the respective companies. The data collection technique used in this study employed purposive sampling, and a total of 35 data samples were obtained during the observation period. The sample data was analyzed using SPSS version 22 for Windows. The results of the study indicate that partially, audit fees do not have a significant effect on audit quality, and audit committee independence does not have a significant effect on audit quality. Simultaneously, audit fees and audit committee independence have an effect on audit quality.*

**Keywords** | Audit Fee, Audit Committee Independence, Audit Quality.

### INTRODUCTION

The existence of businesses in the current era of globalization has seen rapid growth. Publicly traded companies in Indonesia have also progressed significantly, leading to a heightened need for corporate responsibility regarding all activities, including economic aspects, which are documented in annual reports or financial statements. With the increasingly rapid growth of "Go Public" companies in Indonesia, the demand for high-quality audit reports will also continue to rise. As a defense amidst the intense competition among public accountants, an accountant needs to possess an independent and professional attitude, as well as substantial experience to be trusted by the general public (Siregar & Agustini, 2020).

Based on the PSAK (Indonesian Financial Accounting Standards) 200 - Audit Standard regarding the audit of financial statements, the objective of an audit is to enhance the level of confidence among the intended users of the financial statements. This is achieved through the auditor's expression of an opinion on whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework (Institut Akuntan Publik Indonesia (IAPI), 2021).

A public accountant is not responsible for the content of the financial statements; however, they are accountable for the audit opinion provided to the company regarding the fairness of the financial statement's contents, aiming to enhance the reliability of the company's financial statements based on the auditing standards established by the Indonesian Institute of Certified Public Accountants (IAPI). Producing high-quality audits



is not an easy task as there are several influences that contribute to achieving such outcomes. These factors include (Permatasari & Astuti, 2019).

The case that occurred at the *Big Four* Public Accounting Firm in PT. Indosat Tbk, cited from Liputan 6, in 2017, the PCAOB reported that the global EY network, namely KAP Purwanto, Suherman, and Surja, had released a report for a telecommunications company in 2011 with insufficient or inadequate evidence. EY's partner in the US conducted an examination of the audit of the results from the public accounting firm in Indonesia due to concerns about the opinion on the financial statements, which were not supported by adequate evidence regarding the leasing of 4,000 towers. Subsequently, the PCAOB imposed a fine of US\$1 million on EY's affiliated company and sanctions (Melani, 2017). Prior to the PCAOB examining the audit report in 2012, members of the EY Indonesia team involved in the audit process deliberately manipulated the creation of dozens of new audit papers, even though the calculations and analyses were not yet completed. The partner of EY Indonesia also participated and submitted these working papers to the PCAOB Inspector. EY acknowledged the violation of the ethical code committed in this matter (IndoTelko, 2017). Based on this phenomenon, it indicates a low quality of the audit, leading to an inability to produce accurate audit reports. The implementation and responsibilities of the auditors are considered unprofessional.

As stated by (Permatasari & Astuti, 2019) the *Big Four* Public Accounting Firms allocate significant funds for their auditors. Consequently, they are required to enhance their performance quality accordingly. As a result, the *Big Four* have set higher fee levels compared to *Non-Big Four* Accounting Firms.

In examining the audit quality conducted by Suciana & Setiawan (2018) the quality of earnings is proxied based on the modified *earnings surprise benchmark* model by Rossietta and Wibowo (2009). In this model, the *earnings surprise benchmark* used is between  $\mu - \sigma < ROA < \mu + \sigma$ , where  $\mu$  represents the mean value of ROA (Return on Assets), and  $\sigma$  is the value of its standard deviation. The formula used for ROA is Return on Assets (earnings/total assets). If ROA falls within the benchmark, it indicates good audit quality. However, if the  $ROA > \mu + \sigma$  or  $ROA < \mu - \sigma$ , it signifies poor audit quality.

Previous studies have also been conducted by (Novrilia et al., 2019) and (Marantika Sitompul et al., 2021) stating that audit fees do not affect audit quality. On the other hand, research conducted by (Salsabila, 2018) and (Permatasari & Astuti, 2019) states that audit fees do have an impact on audit quality.

Similar research has been conducted by (Hutapea, 2018) and (Sukarno, 2015) stating that the independence of the audit committee has an impact on audit quality. This finding contrasts with the research conducted by (Aridi & Agustina, 2019), which states that the independence of the audit committee does not affect audit quality.

Based on the background description provided, the researchers are interested in conducting a study on "The Effect of Audit Fees and Audit Committee Independence on Audit Quality (A Case Study of Telecommunication Infrastructure Companies Listed on the Indonesia Stock Exchange for the Period 2017-2021)."

## LITERATUR REVIEW

### Agency Theory

The agency theory, as proposed by Jensen & Meckling (1976, p. 308) in Paputungan & Kaluge (2018) explains the relationship of a contract involving the delegation of tasks, decision-making, and authority from the principal to the agent. Another party, known as the agent, acts as the manager and has the right to provide reports to the relevant agent about the tasks being carried out. This is done to prevent any silencing or withholding of information by the agent. An auditor is appointed as an effort to disclose the agent's work in the principal's business.

The main objective of this agency theory is to address the agency problems that arise due to parties engaged in cooperation but having different objectives (Siregar & Agustini, 2020).

### Audit Fee

*Audit fee* is an honorarium, either in the form of money or other forms, received by the auditor from a client or another party for the engagement agreed upon in the contract between the auditor and the client, as per the agreed terms before the commencement of the audit process (Siregar & Agustini, 2020). Even though there is an agreement in the contract between the public accountant and the client, the public accountant is not allowed to bid for *fees* that could damage the reputation of the profession (Salsabila, 2018).

The *Big Four* Public Accounting Firms allocate significant funds for their auditors, and as a result, they also need to enhance their performance quality. Therefore, the *Big Four* have established higher fee levels compared to *Non-Big Four* Accounting Firms (Permatasari & Astuti, 2019).

### Audit Committee Independence

Independence is an attitude that needs to be possessed by a public accountant or an audit committee to ensure the absence of personal interests in the execution of their duties (Aridi & Agustina, 2019).

Audit committee independence, according to Masak & Noviynti (2019) cited in (Putra & Serly, 2020) is defined as all members of the audit committee being independent within a company. The main reason for the necessity of independence is that an independent individual tends to assess something fairly, objectively, or in line with reality.

In the regulation of the Financial Services Authority (OJK) Number 55/POJK.04/2015 regarding the establishment and guidelines for the audit committee's work, it is stated that the members of the audit committee are appointed and dismissed by the board of commissioners, and the audit committee is chaired by an independent commissioner. The audit committee consists of at least 3 (three) members, who are sourced from independent commissioners and individuals from outside the issuer or public company (POJK, 2015).

A high level of independent members in the audit committee can lead to improved accountability of the audit committee. This means that the higher the number of independent audit committee members, the better the oversight outcomes for the company (Hutapea, 2018).



## Audit Quality

According to Negoro (2011) cited in Rizaldy et al. (2022) audit quality is defined as the *probability* that auditors, during the process of auditing the financial statements of a client, can identify any violations that occur in the client's accounting system and report them in the audit financial statements. In performing their duties, auditors adhere to relevant auditing standards and the ethical code of public accountants.

Audit quality is considered good when the auditor is able to disclose the true state of the financial statements by identifying any violations of the applicable regulations, ensuring that the financial statements are free from material misstatements (Novrilia et al., 2019).

## HYPOTHESIS

### The Effect of Audit Fees on Audit Quality

The Agency Theory explains that a contract involves the delegation of tasks, decision-making, and authority from the principal to the agent. In this case, there is a relationship between the auditor and management, with the manager paying for the audit services. Despite the agreement in the contract between the public accountant and the client, the public accountant is not allowed to bid for *fees* that could damage the reputation of the profession (Salsabila, 2018). Good audit quality requires adequate audit fees to obtain audit evidence that reflects the true state of the company and aligns with the standards as sufficient audit procedures (Rizaldy et al., 2022).

Based on the research conducted by (Permatasari & Astuti, 2019), (Salsabila, 2018), and (Andriani & Nursiam, 2018) it is stated that audit *fees* have a positive influence on audit quality. This is because the higher audit *fees* allow Public Accounting Firms to report more detailed and in-depth audit procedures, resulting in higher audit quality.

Based on the description above, the developed hypotheses are as follows:

### H<sub>1</sub>: Audit Fee affects Audit Quality

### The Effect of Audit Committee Independence on Audit Quality

The Agency Theory explains that a contract involves the delegation of tasks, decision-making, and authority from the principal to the agent. An independent audit committee must meet the criteria established in the guidelines for independent audit committees, one of which is the absence of any relationship between members of the board of commissioners, members of the board of directors, or major shareholders of the company. They should also not have any connections with insiders of the Public Accounting Firm. As a result, this can maintain their independence as audit committee members who have the duty and responsibility to assist the board of commissioners, including providing recommendations to the board of commissioners regarding the appointment of a Public Accounting Firm deemed capable of delivering good performance and thus achieving good audit quality. This will involve a contract between the principal and the agent (Hutapea, 2018).

This is reinforced by the research of (Sukarno, 2015) and (Hutapea, 2018) which state that audit committee independence has an impact on audit quality.

Based on the description above, the developed hypotheses are as follows:

**H2: Audit Committee Independence affects Audit Quality****METHOD****The Scope of Research**

This research was conducted on Telecommunication Infrastructure Companies listed on the Indonesia Stock Exchange (IDX) during the period from 2017 to 2021. The companies included in the study had their financial statements audited and the data were obtained from the official websites of each company or from the website [www.idx.co.id](http://www.idx.co.id). The research was carried out from October 2022 to June 2023.

**Population and Sample**

The population of this study comprises Telecommunication Infrastructure Companies listed on the Indonesia Stock Exchange (IDX) that consistently published annual reports during the period from 2017 to 2021. The sampling technique used was purposive sampling, which involves selecting samples based on specific criteria. A total of 35 data samples were obtained for the observation period of 5 years. The criteria used for sampling are as follows:

1. Telecommunication sub-sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2017-2021.
2. Telecommunication sub-sector companies registered before IPO during the period 2017-2021 on the Indonesia Stock Exchange (IDX).
3. Telecommunication sub-sector companies that consistently reported audit fees in their annual reports for the period 2017-2021.

**Variable****Audit Fee**

*Audit fee* is a remuneration in the form of money or other forms received by the auditor from the client or another party for the engagement agreed upon in the contract between the auditor and the client, as per the agreed terms before the commencement of the audit process (Siregar & Agustini, 2020).

In this research, audit fees can be measured by the audit fees stated in the annual reports under the section for external auditors or in the section for capital market supporting professional institutions.

**Audit Committee Independence**

Audit committee independence refers to all members of the audit committee being independent within a company. The main reason for the necessity of independence is that an independent individual tends to assess something fairly, objectively, or in line with reality (Putra & Serly, 2020).

In this research, audit committee independence can be measured by the percentage of independent audit committee members within the audit committee (number of independent audit committee members divided by the total number of audit committee members) (Aridi & Agustina, 2019).



The criteria for audit committee independence, according to (Putra & Serly, 2020) are as follows:

1. Originating from external independent parties of the company.
2. Not involved in the operational or day-to-day tasks of the relevant company.

### Audit Quality

Audit quality is considered good when the auditor is able to disclose the true state of the financial statements by identifying any violations of the applicable regulations, ensuring that the financial statements are free from material misstatements (Novrilia et al., 2019).

In this research, audit quality is measured using the *Earnings Surprise Benchmark*. The measurement of audit quality in this study is divided into 2 categories:

- a. High audit quality (QA=1) when the profit value falls within the normal range  $\mu - \sigma < ROA < \mu + \sigma$ .
- b. Low audit quality (QA=0) when the profit value falls outside the normal range. The assumption of low audit quality is when:
  - 1) Earnings surprise benchmark is when the ROA value  $> \mu + \sigma$ , indicating that management is engaged in "window dressing" practices.
  - 2) Earnings surprise benchmark is when the ROA value  $< \mu - \sigma$ , indicating that management is engaged in "taking a bath" practices.

With the formula  $ROA (\text{Return on Assets}) = (\text{Earnings} / \text{Total Assets})$ .

Description:

$\mu$  = Mean value of ROA

$\sigma$  = Standard deviation value

## RESULT AND DISCUSSION

### Descriptive Statistic Test

The descriptive analysis conducted uses descriptive statistical methods to provide an overview of the research variables with theoretical and actual numerical ranges, based on the data obtained from 35 observations spanning the research period (2017-2021) and consisting of a sample of 7 companies.

**Table 1 Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
AF	35	19.41	28.41	22.3591	2.39929
ACI	35	.71	1.00	.9917	.04902
AQ	35	.00	1.00	.8571	.35504
Valid N (listwise)	35				

Based on the results above, the descriptive statistical analysis of Audit Quality (AQ) indicates a minimum value of 0 and a maximum value of 1, with an average value of 0.8571. Furthermore, the results of using descriptive statistics for Audit Fee (AF) indicate a

minimum value of 19.41 and a maximum value of 28.41, with an average value of 22.3591, showing that on average, companies incur audit costs. Additionally, the results of using descriptive statistics for Audit Committee Independence (ACI) indicate a minimum value of 0.71 and a maximum value of 1, with an average value of 0.9917, indicating that, on average, companies have an independent audit committee.

## Analysis of the coefficient of determination.

The magnitude of the value in the coefficient of determination can be measured using *Nagelkerke's R Square*. *Nagelkerke's R Square* is a modification of the Cox and Snell coefficient to ensure that its values vary from 0 (zero) to 1 (one). *Nagelkerke's R Square* aims to determine how much the independent variables explain the dependent variable. The magnitude of *Nagelkerke's R Square* value based on the conducted test is as follows:

**Table 2 Model Summary**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	21.151 <sup>a</sup>	.194	.347

a. Estimation terminated at iteration number 20 because maximum iterations has been reached.  
Final solution cannot be found.

The magnitude of the coefficient of determination in the logistic regression model is indicated by the value of *Nagelkerke's R Square*. From the table above, it can be observed that the value of *Cox and Snell R Square* is 0.194, and the value of *Nagelkerke's R Square* is 0.347. This means that 34.7% of the variability in the dependent variable can be explained by the independent variables, and the remaining 65.3% can be explained by other variables outside the research model.

## Omnibus Test of Model Coefficient

**Table 3 Omnibus Tests of Model Coefficients**

		Chi-square	df	Sig.
Step 1	Step	7.557	2	.023
	Block	7.557	2	.023
	Model	7.557	2	.023

The table above shows the results of hypothesis testing using logistic regression at a significant level of 5% or 0.05. From the *Omnibus Test of Model Coefficients*, a Sig value of 0.023 was obtained. Since the Sig value (0.023) is less than 0.05, the null hypothesis ( $H_0$ ) is rejected, and the alternative hypothesis ( $H_a$ ) is accepted. This means that collectively, the independent variables have a significant effect on the dependent variable.



## Logistic Regression Test Results

**Table 4 Variables in the Equation**

	B	S.E.	Wald	df	Sig.	Exp(B)
Step AF	1.011	.586	2.976	1	.084	2.748
1 <sup>a</sup> ACI	-53.443	138596.119	.000	1	1.000	.000
Constant	33.978	138596.121	.000	1	1.000	571012900388790.800

a. Variable(s) entered on step 1: AF, ACI.

Table 4 above shows the results of hypothesis testing using logistic regression at a significance level of 5% or 0.05. From the hypothesis testing, the logistic regression model equation can be obtained as follows: [Please provide the logistic regression model equation based on the research findings.]

$$KA=33,978+1,011 FA-53,443 IKA+ \epsilon$$

Based on the regression equation, it can be concluded that:

1. The constant value of 33.978 indicates that when the independent variables in the regression, which are Audit *Fee* and Audit Committee Independence, have a value of 0, the audit quality of the telecommunication infrastructure companies listed on the Indonesia Stock Exchange (BEI) during the period of 2017-2021 is 33.978. This implies that if there are no Audit *Fee* and Audit Committee Independence in the telecommunication infrastructure companies listed on the BEI, the audit quality remains at 33.978.
2. The coefficient value of 1.011 (positive sign) indicates that Audit *Fee* has a positive relationship with audit quality. This means that the presence of Audit *Fee* in a company will potentially lead to good audit quality in telecommunication infrastructure companies listed on the Indonesia Stock Exchange (BEI).
3. The coefficient value of -53.433 (negative sign) indicates that Audit Committee Independence does not have a positive relationship with audit quality. This means that the presence of Audit Committee Independence in a company does not have any association with good audit quality in telecommunication infrastructure companies listed on the Indonesia Stock Exchange (BEI).

## The Effect of Audit Fee on Audit Quality

Based on table 4, it is known that the significance value is  $0.084 > 0.05$ , with a coefficient value of  $B=1.011$ . Therefore,  $H_0$  is accepted, and  $H_a$  is rejected, indicating that there is no significant influence of Audit Fee on Audit Quality. This finding is consistent with the research conducted by (Novrilia et al., 2019) on companies listed on the Indonesia Stock Exchange during 2015-2017, which stated that Audit Fee does not have a significant effect on audit quality. However, this study contradicts the research conducted by (Permatasari & Astuti, 2019) which examined *property*, *real estate*, and construction companies listed on the Indonesia Stock Exchange during 2014-2016. Their study stated that Audit Fee has a positive effect on audit quality.

### **The Effect of Audit Committee Independence on Audit Quality**

Based on table 4, it is known that the significance value is  $1 > 0.05$ , with a coefficient value of  $B = -53.433$ . Therefore,  $H_0$  is accepted, and  $H_a$  is rejected, indicating that there is no significant influence of Audit Committee Independence on Audit Quality. This finding is consistent with the research conducted by (Aridi & Agustina, 2019) which examined companies listed on the Indonesia Stock Exchange during 2011-2018, and stated that Audit Committee Independence does not have a significant effect on Audit Quality. However, this study contradicts the research conducted by (Hutapea, 2018) which examined banking companies listed on the Indonesia Stock Exchange during 2013-2015. Their study stated that Audit Committee Independence has a significant effect on Audit Quality.

### **The Effect of Audit Fee and Audit Committee Independence on Audit Quality.**

Based on the research results, it is known that Audit *Fee* and Audit Committee Independence together have a significant effect on Audit Quality. This is demonstrated by the *Omnibus Test of Model Coefficients*, with a significance value (Sig) of 0.023. Since the Sig value (0.023) is smaller than 0.05,  $H_0$  is rejected, and  $H_a$  is accepted. This means that both Audit Fee and Audit Committee Independence collectively influence Audit Quality. The findings of this study are in line with the research conducted by (Salsabila, 2018) in the Financial sector listed on the Indonesia Stock Exchange (BEI) during 2012-2016, which stated that Audit Fee simultaneously affects Audit Quality, and the research conducted by (Aridi & Agustina, 2019) in the Retail Trade sector listed on BEI during 2011-2018, which stated that Audit Committee Independence simultaneously has a significant effect on Audit Quality.

### **CONCLUSION**

Based on the results of the study and the discussion, several conclusions can be drawn as follows:

1. *Fee* Audit does not have a significant effect on Audit Quality.
2. The Independence of the Audit Committee does not have a significant effect on Audit Quality.
3. Simultaneously, *Fee* Audit and the Independence of the Audit Committee have a significant effect on Audit Quality.

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