


Effect Of Audit Tenure, KAP Rotation And Audit Fee On Audit Quality

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Article Info	ABSTRACT
Keywords: audit quality, audit tenure, Kap rotation, audit fee.	Audit is a process that is conducted independently to ensure that the information used in decision making is complete, accurate, and unbiased. The importance of audit quality for users of financial statements became the center of attention for this study. Auditors who are independent parties are expected to protect the interests of shareholders and creditors. This study aims to examine the effect of audit tenure, Kap rotation and audit fee on audit Quality. The population in this study is a manufacturing company listed on the Indonesia Stock Exchange for the period 2020-2022. Sampling was carried out using purposive sampling method to obtain a sample of 75 companies with an observation period of 3 years so that the data obtained as many as 225 data. The method of analysis of this study using logistic regression analysis with the help of SPSS 25. The results showed that the audit tenure and audit fee have an influence on the quality of the audit, while the rotation of the hood does not affect the quality of the audit.
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INTRODUCTION

Financial statements are records of a company's financial information in an accounting period that can be used to describe the company's performance. The users of the financial statements are always checking and looking for information about the reliability of the company's financial statements. But there are still companies that manipulate the company's financial statements. According to (Huang et al. 2017) the motive of the act of manipulation on the financial statements of the majority comes from the pressure of the company in the form of financial condition or the desire of Management in obtaining incentives. To solve agency problems, companies can use independent third parties such as auditors to solve these problems.

An Audit is a process conducted independently to ensure that the information used in decision making is complete, accurate, and unbiased. Its purpose is to ensure that the entity or organization being audited has adequate controls and that the resulting report or information is reliable. The importance of audit quality for users of financial statements became the center of attention for this study. Auditors who are independent parties are expected to protect the interests of shareholders and creditors. Auditors are required to have an obligation to provide information about the company's performance openly and honestly.

Previous studies have shown that certain factors can affect audit quality, and this study focuses on three of them: tenure, Kap rotation, and audit fee. Audit quality can be affected by audit tenure which is the span of time in the creation of an auditor's relationship with his client in the implementation of ongoing audit activities, measured in years (Aldona and Trisnawati 2018). Research by (Hasanah and Putri 2018) results that audit tenure has an influence on audit Quality. However, different results were found by (Siregar and Agustini 2020) where audit tenure negatively affects audit quality.

In the case of rotation KAP (public accounting firm) allows the company to make a name change by changing the composition of Public Accountants in KAP. This is in line with several previous studies showing that the rotation of the Hood has a positive effect on audit Quality (Nadia 2015) and (Nizar 2017). However, research by (Andriani and Nursiam 2018), (Fauziyyah and Praptiningsih 2020) and (Yustari, Merawati, and Yulastuti 2021) showed that Hood rotation negatively affects audit quality. Therefore, it is important to explore further and in-depth about the impact of this factor on audit Quality.

Audit fees are considered to have an influence on audit Quality. This is in line with research by (Hartadi 2012), (Nuraini 2014), (Cahyati et al. 2021) which shows that audit fees have a positive effect on audit Quality. The amount of fee sometimes makes an auditor is in a dilemma, the auditor must be independent in giving but on the other hand the auditor must also be able to meet the demands desired by the client who pays the fee for his services. From the description above, the author conducted a study entitled "The effect of Audit Tenure, Kap rotation and Audit Fee on Audit Quality (Empirical Study on manufacturing companies listed on the IDX in 2020-2022)".

The formulation of research in this study is whether the audit tenure, Kap rotation, audit fee has an influence on audit Quality. The purpose of this study is to determine whether the auditor tenure, Kap rotation, audit fees affect audit quality. This research is expected to provide theoretical and practical benefits, among others, to meet the requirements to obtain a professional Bachelor's degree and apply the theoretical knowledge that has been obtained in college in real practice, to add a reference in the development of science, especially regarding the effect of audit tenure, Kap rotation, and audit fee on audit quality, can be considered, and the benefits for manufacturing companies can be a consideration for company management in managing company resources, so that the company remains efficient in running financial performance.

Literature Review

Agency Theory

Agency theory describes the contract between the principal (owner of capital) with the agent (fund manager). The main purpose in agency theory is to solve agency problems that arise due to parties who cooperate but have different goals. Agency theory arises when there is a separation between the manager as an agent and the owner as the principal and where both tend to attach importance to their respective interests. The existence of information asymmetry can create the need for an independent third party as a mediator between the principal and the agent. This third party is required to supervise the performance of

management whether it has been acted in accordance with the interests of the principal through financial statements.

Effect Of Audit Tenure On Audit Quality

Audit tenure shows the period of engagement (period of time) of an auditor with a client related to the agreed audit services. This relationship is in the form of a contract where a (principal) involves auditors to produce the company's financial statements. This Auditor is useful to reduce information asymmetry that occurs between the agent and the principal so that the auditor must have a high degree of independence to prevent information asymmetry.

In relation to agency theory, the relationship between clients and auditors should be able to make optimal audit quality. A long Tenure between the auditor and his client has the potential to create closeness between them so that it can cause a decrease in the auditor's independence and objectivity that causes the auditor to feel afraid to reveal the true state of the company. So that it can affect the quality of audits produced to maintain the closeness between clients and auditors.

This is supported by research conducted by (Hasanah and Putri 2018) stating that the audit tenure has a major impact on audit quality, because the auditor's period with the company that is too long can reduce the auditor's independence and objectivity due to familiarity (special relationship) between the two parties so that it will have a bad impact on audit Quality. Based on these descriptions, hypotheses can be prepared:

H1: Audit Tenure affects Audit Quality

Effect of KAP rotation on Audit Quality

Public accounting firm rotation is the turnover of public accounting firm conducted by a company to audit its financial statements. Periodic rotation of the hood can maintain auditor independence, making it difficult to be influenced or pressured by management. Relation to agency theory where this theory describes the position of a company, how the company increases confidence in investors in the company's performance which is reflected in the audited financial statements. Therefore, the company conducts rotation of public accounting firm. The rotation of KAP aims to prevent companies with KAP from having closeness, because if the public accountant and his client have closeness, the professionalism of the public accountant can affect the quality of the audit that will be produced by the public accountant.

If you look at the actual purpose, the auditor rotation is to maintain the independence of the auditor and also KAP. When the independence and quality of the audit is getting better, the trust of the users of the financial statements will increase. The possibility of audit quality will be better with the rotation of public accounting firm. This is in line with the research of (Perdana and Juliarto 2014) which states that the rotation of the hood affects the quality of the audit. Based on these descriptions, hypotheses can be prepared:

H2: Hood rotation affects Audit Quality

Effect Of Audit Fee On Audit Quality

Audit Fee is the amount of fees that will be paid by the company to external auditors for the auditing process of financial statements conducted by the auditor. The higher the audit fee obtained by the auditor, the higher the quality of the audit produced because the wider

the audit procedures that will be carried out by the auditor, thus the audit results produced can be trusted and accurate.

Agency theory aims to explain the principal's efforts to be able to supervise the agent is to present an independent third party. It costs money to supervise agents. Costs are used by an organization or business to deal with information asymmetries and differences in objectives between management and shareholders. Therefore, this theory can be used to answer agency problems that occur because the parties who work together have different goals .

Auditors with high audit fees will encourage auditors to conduct more extensive and in-depth audit procedures on client companies to improve their capabilities and performance so as to bring good audit results. That way the possibility of fraud in the client's company report can be detected. This is in line with the research of (Andriani and Nursiam 2018) and (Cahyati et al. 2021) which proves that audit fees affect audit quality. Based on these descriptions, hypotheses can be prepared: H3: Audit fees affect Audit Quality

METHODS

This study uses a type of quantitative research. The population in this study is a manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2020-2022. Samples in this study were taken by Purposive Sampling technique. Research data sources are secondary data obtained from the annual reports of manufacturing companies listed on the Indonesia Stock Exchange for the period 2020-2022 which can be accessed through the official website of the Indonesia Stock Exchange (<https://www.idx.co.id/>) and the official website of the company concerned. Data collection methods used in this study is the documentation.

The sample in this study was taken by Purposive Sampling technique that is data retrieval technique based on certain criteria. The following sampling criteria all manufacturing companies listed on the Indonesia Stock Exchange (IDX) that issue and publish annual audited reports successively for the period 2020-2022, all manufacturing companies listed on the Indonesia Stock Exchange (IDX) that present annual audited reports for the period 2020-2022 in rupiah, dan all manufacturing companies listed on the Indonesia Stock Exchange (IDX) that have complete data and information are used to analyze the factors that affect the audit quality in 2020-2022.

The method of data collection used in this study is the documentation, namely copying the data required in the study on each annual financial statements of manufacturing companies through the official website of the Indonesia Stock Exchange (<https://www.idx.co.id/>) and the official website of the company concerned. The Data used in this study in the form of quantitative data.

Table 1. Variable Measurement

Variable	Indicators	Referencessources
Dependent Variable		
Audit Quality	a) MEET_BE = 1 when meeting the criteria $\mu - \sigma < ROA < \mu + \sigma$, demonstrate high audit quality.	(Aqmarina & Yendrawati, 2019)

Variable	Indicators	Referencesources
	b) MEET_BE = 0 to ROA > $\mu + \sigma$ where management practices “windows dressing” or ROA < $\mu - \sigma$ where management practices “taking a bath”, which indicates low audit quality	
Independent Variable		
Audit Tenure	Count the number of years the auditor has engaged with the same company consecutively. The first year of the engagement begins with the number 1 and increases by one for the following years	(Andriani and Nursiam 2018)
Rotation KAP	The rotation of the hood is measured using dummy variables, 1 if there is a rotation of the hood in the company and 0 if there is no rotation of the hood	(Andriani and Nursiam 2018)
Fee Audit	FA= LN (Fee Audit)	(Calderon, Wang, and Klenotic 2012)

Table 2. Sample Calculation

Criteria	Total
Manufacturing companies listed on the Indonesia Stock Exchange for the period 2020-2022	171
Manufacturing companies listed on the Indonesia Stock Exchange (IDX) that do not publish and publish audited annual reports consecutively for the period 2020-2022	(11)
Manufacturing companies listed on the Indonesia Stock Exchange (IDX) that do not present the Audited Annual Report for the period 2020-2022 in rupiah	(29)
All manufacturing companies listed on the Indonesia Stock Exchange (IDX) that do not have complete data and information used to analyze the factors that affect audit quality in 2020-2022	(56)
Research sample	75
Number Of Samples (3 x 75)	225

RESULTS AND DISCUSSION

Table 3. Descriptive Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
AT	225	1	3	1,48	0,655
RKAP	225	0	1	0,09	0,285
FA	225	17,99	25,36	20,2095	1,31617
KA	225	0	1	0,77	0,422
Valid N (listwise)	225				

Source: SPSS output, 2024

The variable audit tenure is measured by the length of time a company is audited by the same public accountant in consecutive financial years, this study looked at from 2020-2022. The results of the analysis using descriptive statistics on the variable audit tenure showed that the average value of 1.48 with a standard deviation of 0.655. The minimum audit tenure value of 1 means that the company conducts an audit tenure every period with the same public accountant. the maximum value of 3 means that the company conducts an audit tenure with the same public accountant for three consecutive periods.

Variable rotation of the hood is measured using dummy variables where the average value of 0.09 with a standard deviation of 0.285. The minimum value of the hood rotation of 0 means that the company does not rotate the hood, and the maximum value of 1 means that the company rotates the hood.

Audit fee variables are proxied with the amount of professional fees issued by the company each year and then calculated using natural logarithms. The results of the analysis using descriptive statistics on variable audit fee showed that the average value of 20.2095 with a standard deviation of 1.31617. The minimum value of the audit fee is 17.99 and the maximum value is 25.36. The median value obtained from the maximum value (25.36) and the minimum value (17.99) then divided showed a value of 21.675 with a mean value higher than the median, it can be concluded that the average company pays a high audit fee.

Audit quality variables that are proxied by the company have ROA less than the benchmark income or more than the benchmark income. The results of the analysis using descriptive statistics on audit quality variables showed that the average value of 0.77 with a standard deviation of 0.422. The minimum audit quality value of 0 means that the company has low audit quality, and the maximum value of 1 means that the company has high audit quality.

Table 4. Test Result *-2 Log Likelihood (Overall Fit Model)*

Description	Value -2 Log L
Block Number = 0 (Awal)	243,277
Block Number = 1 (Akhir)	229,647

Source: SPSS Output, 2024

Based on the table above, the initial log likelihood value of -2 (block number = 0) is 243.277, after all data are entered for three independent variables, the final log likelihood value of -2 is 229.647. It can be concluded that the value of -2 initial log likelihood (block number = 0) is greater than the value of -2 final log likelihood (block number = 1), resulting in a decrease. This indicates that between the hypothesized model has been in accordance (fit) with the data, so that the addition of independent variables into the model indicates that the regression model is getting better.

Tabel 5. Test Result *Value Nagelkerke R Square*

-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
229,647	0,059	0,089

Source: SPSS Output, 2024

In the table above shows Nagelkerke R Square is equal to 0.089 which means that the variability of the dependent variable that can be explained by the independent variable of 8.9% and the rest is explained by variables outside the research model of 91.1%. It shows that the variability of audit tenure variables, Kap rotation and audit fee can explain the audit quality variable of 8.9%.

Tabel 6. The Results Of The Regression Model

Hosmer and Lemeshow Test		
Chi-square	Df	Sig.
11,272	8	0,187

Source: SPSS Output, 2024

The table shows that the Test value of Hosmer and Lemeshow Test is 0.187. Since the significance value is greater than 0.05 ($0.187 > 0.05$), it can be concluded that the null hypothesis cannot be rejected which means that the model is able to predict the value of its observations or it can be said that the model is accepted because it is in accordance with its observation data.

Tabel 7. Classification Matrix Test Results

Observed	Predicted		Percentage Correct
	KA		
	Low	Height	
KA Low	2	50	3,8
KA Height	3	170	98,3
Overall Percentage			76,4

Source: SPSS Output, 2024

Based on the table above, it is known that the predictive power of the regression model as a whole is 76.4%. From the table above, the possibility of a company having a high audit quality is 98.3% of the total sample of 225 data. While the company has a low audit quality is 3.8% of the total sample of 225 data.

Tabel 8. Logistic Regression Testing (Wald Test)

	B	S.E.	Wald	Df	Sig.	Exp(B)
AUDIT TENURE	-0,659	0,238	7,695	1	0,006	0,517
ROTASI KAP	-0,462	0,566	0,666	1	0,415	0,630
FEE AUDIT	-0,260	0,119	4,804	1	0,028	0,771
Constant	7,554	2,451	9,501	1	0,002	1907,702

Source: SPSS Output, 2024

The model resulting from testing the regression model is:

$$KA = 7.554 - 0.659 AT - 0.462 RKAP - 0.260 FA + e$$

Constant of 7.554 with a positive regression coefficient. This shows that if the variable audit tenure, Kap rotation, audit fee does not change or is constant, then the audit quality will increase.

The value of regression coefficient of audit tenure variable is -0.659 with negative parameter. This can be interpreted as every one year increase in the audit tenure, the quality of the company's audit will decrease. Regression coefficient value of Hood rotation variable is $-0,462$ with negative parameter. This can be interpreted when there is a rotation of the hood, then the quality of the company's audit will decrease. The value of the variable regression coefficient of audit fee (LnFee) is equal to -0.260 with negative parameters. This can be interpreted as any increase in the audit fee, then the audit quality of the company will decline.

Uji Wald

This test is done to test whether the independent variables simultaneously affect the dependent variable. So that the following results can be obtained: Audit tenure variable obtained wald GIS value of 0.006 which is smaller than 0.05 ($0.006 < 0.05$). This means that audit tenure has a significant influence on audit Quality. Thus hypothesis 1 (H1) is accepted. Variable rotation hood wald sig value of 0.415 is greater than 0.05 ($0.415 > 0.05$). This means that the rotation of the hood does not have a significant effect on audit Quality. Hypothesis 2 (H2) was rejected. Variable Audit Fee obtained wald GIS value of 0.028 which is smaller than 0.05 ($0.028 < 0.05$). This means that the audit fee has a significant influence on audit Quality. Thus hypothesis 3 (H3) is accepted.

Discussion

Effect Of Audit Tenure On Audit Quality

The first hypothesis is to analyze the effect of audit tenure on audit Quality. The results of this study showed a significance level of 0.006 which is smaller than the value of the 0.05 ($0.006 < 0.05$), which means that the first hypothesis is accepted. It is concluded that the results of the audit tenure affect the quality of the audit. The longer the duty, the auditor will have an understanding to design good audit procedures. This indicates that the length or not of the relationship between the auditor and the client at this time affects the quality of the audit on the basis of professionalism and professional responsibility of an auditor. So this study proves that the audit tenure effect on audit Quality. The results of this study are in line with the research of (Hasanah and Putri 2018) which proves that audit tenure affects audit quality because the longer period of engagement causes a decrease in Independence and objectivity due to familiarity (special relationship) between the two parties so that it will have a bad impact on audit Quality.

Effect of KAP rotation on Audit Quality

The second hypothesis is to analyze the effect of Kap rotation on audit Quality. The results of this study indicate a significance level of 0.415 which is greater than the value of the coefficient of 0.05 ($0.415 > 0.05$) which means that the second hypothesis is not acceptable that the rotation of the hood does not affect the quality of the audit. In this study proves that doing audit rotation is not a guarantee to produce quality audit results. This is because the market actually does not really care whether the auditor who expressed an opinion on the annual financial statements has been rotated or not (Hartadi 2012). This result is consistent with the results of research (Andriani and Nursiam 2018) which proves that the rotation of the hood does not affect the quality of the audit. The negative value of the

regression coefficient indicates the existence of a relationship in the opposite direction which means that the less often the company rotates the hood, the better the audit results.

Effect Of Audit Fee On Audit Quality

The third hypothesis is to analyze the effect of audit fees on audit Quality. The results of this study showed a significance level of 0.028 which is smaller than the value of the 0.05 ($0.028 < 0.05$), which means that the third hypothesis is accepted. This means that the higher the audit fee given by the client to the auditor, the quality of the resulting audit will be high. Auditors with high audit fees will encourage auditors to conduct more extensive and in-depth audit procedures on client companies to improve their capabilities and performance so as to bring good audit results, so that the audit results produced can be trusted and accurate. This study supports the research of (Cahyati et al. 2021) which proves that audit fees affect audit quality. This is because high audit fees can motivate auditors to improve their business which will directly have a positive impact on audit Quality

CONCLUSION

Based on the analysis and discussion that has been done in this study it can be concluded that the audit tenure and audit fee have an influence on the quality of the audit, while the rotation of the hood does not affect the quality of the audit. The limitation of this study is that this study only uses three independent variables, namely audit tenure, Kap rotation, and audit fee with one dependent variable, namely audit quality. While there are still many other variables that can affect the quality of the audit, the sample used in this study is only manufacturing companies listed on the Indonesia Stock Exchange, so the results of this study cannot be generalized to companies outside of manufacturing, and the relatively short observation year is only three years, namely 2020-2022, so it does not yet provide a maximum picture of the results. From the limitations above, for further research it is advisable for further research to add independent variables such as audit delay, company size, and audit committee, expand the research sample by not only testing manufacturing companies but also companies in other industries, and add the number of longer research periods in order to show the real condition.

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