The Effect Size of Public Acconting Firm (KAP), Audit Tenure, Audit Fees, and Tax Aggressiveness on Audit Quality in Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2021-2023

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This study aims to analyze the relationship between firm size, auditor tenure, audit fees, and tax aggressiveness on audit quality in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. The sample was selected using purposive sampling, with the criteria that the sample consists of manufacturing companies listed on the Indonesia Stock Exchange during the 2021–2023 period and possessing complete data on the independent variables for that period. Based on these criteria, 20 companies were identified with a 3-year observation period, resulting in a total of 60 data points for the study. The data analysis method employed was multiple linear regression. This study indicates that the size of the public accounting firm (KAP), audit tenure, audit fees, and tax aggressiveness simultaneously have a significant effect on audit quality. Partially, the size of the KAP, audit fees, and tax aggressiveness have a significant effect on audit quality, whereas audit tenure does not have a significant effect on audit quality.

Keywords: Size of Public Accounting Firm (KAP), Audit Tenure, Audit Fees, Tax Aggressiveness, Audit Quality

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1. Introduction

The size of the Public Accounting Firm (KAP) is often associated with audit quality because large KAP like the Big Four have more sufficient resources and a global reputation, making them more likely to produce higher-quality audits (Ayem & Yakob, 2022). A long audit tenure can also reduce auditor credibility due to the close relationship between the auditor and the client (Abbas et al., 2023). Audit fees are an important issue because they can be a double-edged sword: high fees reflect complex audit work, but can also indicate auditor dependence on the client, ultimately reducing audit objectivity (Agustini & Siregar, 2020). Meanwhile, tax aggressiveness becomes a corporate strategy to minimize tax burden, often associated with financial statement manipulation practices that make the auditor's task increasingly complex and risky (Riifkai Alkhiilyatul Ma'rifiat, I Miade Suraharita, 2024).

The issues driving this research include the continued discovery of company financial statements being irregular despite having been audited by external auditors. For example, the financial statement manipulation case of PT Garuda Indonesia in 2018 drew significant attention because the statements had been audited and received an unqualified opinion from a reputable public accounting firm (Yustinus Pratowo, 2019). In 2016, PT Hanson International Tbk was proven to manipulate financial statements by inaccurately presenting revenue from the sale of ready-to-build plots (Financial Services Authority, 2019). In the case of PT Sunprima Nusantara in 2018, data manipulation was proven involving receivables data to obtain bank credit facilities (www.liputan6.com, n.d.). This raises public questions about the extent to which an auditor's credibility can be maintained in long-term relationships under high audit fee pressure and reveals failures that signal the audit cannot provide assurance that the financial statements are free from material misstatement, thus undermining investor confidence.

The urgency of this research lies in the importance of audit quality in maintaining public trust in audited financial statements, identifying and addressing the phenomena of audit standard violations, financial statement manipulation, and lack of auditor professionalism that can reduce audit quality. This research has novelty compared to previous studies, namely by using a sample of manufacturing companies listed on the Indonesia Stock Exchange with factors such as the size of the public accounting firm, audit tenure, audit fees, and tax aggressiveness on audit quality. This research has a clearer specification, not only looking at the size of the public accounting firm as a symbol of reputation, but also its impact on the dynamics of audit fees post-pandemic and economic recovery.

Findings related to fraudulent practices in financial statement audits determine good audit quality, therefore the researcher conducted an analysis entitled “The effect of public accounting firm size, audit tenure, audit fees, and tax aggressiveness on audit quality listed on the IDX.” This research is expected to provide an overview and contribute to the literature on audit quality and the factors that influence it, as well as provide practical implications for auditors, regulators, and other stakeholders..

2. Literature Review

The size of a Public Accounting Firm as differentiated by the number of clients and members can be measured by the number of partners, auditors, clients, and the firm's revenue. The larger the size of a KAP, the more resources and experience it possesses. Larger KAP have more adequate resources, more advanced technology, and a reputation to maintain (Stefani Lily Indarto, 2023). Therefore, large KAP tend to provide higher audit quality than small KAP. They have better internal quality control systems. Large KAP can minimize audit risk because they are more independent from client pressures, especially in capital-intensive industries such as manufacturing (Yuniati & Sari, 2025). Audit tenure is one of the factors that can influence audit quality, as the longer an auditor audits the same client, the more knowledge and experience they gain. Excessively long audit tenure carries the risk of reducing auditor independence due to emotional closeness and economic dependence on the client (R. Sari & Rahmi, 2021). However, a sufficiently long tenure also allows auditors to gain a deeper understanding of client risks. An optimal audit tenure (neither too short nor too long) positively affects audit quality because it provides a balance between understanding and independence (Nurgina & Nurmalina, 2024).

Audit fees are the costs paid by clients to auditors as compensation for the audit services rendered, where audit fees can affect the auditor's independence and objectivity. High audit fees may reflect the complexity of the audit and encourage auditors to perform more thorough procedures (Melanie & Darmastuti, 2023). However, excessively high fees carry the risk of creating auditor dependence on the client. Auditor reliance on audit fees from a single major client can create conflicts of interest and diminish objectivity in providing an audit opinion (Yulianto & Sulistyowati, 2021). Tax aggressiveness refers to aggressive and innovative tax strategies used by companies to reduce their tax burden. Tax aggressiveness can involve the use of legal loopholes, complex transactions, or aggressive tax planning. Companies that engage in tax aggressiveness tend to conceal financial information and engage in accounting manipulation practices (Herusetya & Natalie, 2021). This makes it difficult for auditors and lowers audit quality if not handled professionally. High tax aggressiveness increases the need for auditors to perform additional procedures, but not all auditors have the capacity and courage to disclose these findings (Khamisah et al., 2023).

The size of the Public Accounting Firm, Audit Tenure, Audit Fee, and Tax Aggressiveness contribute to an auditor having very high quality. The presence of these four factors makes it easier for an auditor to complete their work efficiently. The size of the Public Accounting Firm can influence audit quality because larger firms tend to have more resources and greater experience in auditing (Faisal, 2019). Audit Tenure can influence audit quality because the longer an auditor has audited the same client, the better the auditor will understand the client's business (Tasya Hervia Dewita1, 2023). Audit Fee can influence audit quality because a higher fee can increase the auditor's motivation to conduct the audit more effectively (Yulianto & Sulistyowati, 2021). Tax aggressiveness can affect audit quality because companies that are more aggressive in managing taxes may have a higher audit risk (Khamisah et al., 2023). Audit quality is one of the levels of an auditor's ability to detect and report errors or irregularities in financial statements. Audit quality can be influenced by the size of the Public Accounting Firm (KAP), audit tenure, audit fees, and tax aggressiveness (Ayem & Yakob, 2022).

3. Method

The research method applies a quantitative approach using the purposive sampling method where there are several criteria in determining the sample, namely:

1. Manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2021-2023;
2. Companies that have complete data related to KAP Size, Audit Tenure, Audit Fee, and Tax Aggressiveness during the period 2021-2023.

Data was obtained from secondary sources, namely from each report or data published on the official website of the Indonesia Stock Exchange. The research population includes all manufacturing companies that are actively operating in uploading company-related information on the official IDX website for the period 2021-2023. In this study, the technique used is purposive sampling, with sample data obtained from manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the period 2021-2023 totaling 100, and from companies that have complete data related to Big Four Firm Size, Audit Tenure, Audit Fee, and Tax Aggressiveness during the 2021-2023 period totaling 20, with a total overall sample of 20 x 3.

This research applies a quantitative approach, that is, the data is analyzed with logistic regression using SPSS version 25. The purpose of this research method is to analyze the combined effect of each selected variable. This forms a deeper understanding of the dynamics and interactions between each variable during the research period.

The purpose of the normality test is to prove whether the data is normally distributed or not with the conditions for parametric or non-parametric analysis tests using the Kolmogorov-Smirnov method where the test criteria $\alpha = 0.05$, as follows: If sig $\alpha \geq \alpha$, the sample data is normally distributed. If sig $\alpha < \alpha$, the sample data is not normally distributed.

The multicollinearity test shows whether there is a high correlation between independent variables, conducted using the assumptions of Tolerance and Variance Inflation Factor (VIF). Low Tolerance corresponds to a high VIF value, so it is stated that if VIF > 10 and Tolerance < 0.10, multicollinearity occurs, and if VIF < 10 and Tolerance > 0.10, multicollinearity does not occur.

The heteroscedasticity test is expected to detect differences in variance between variables, as seen in the Scatterplot, as well as the Glejser test, where if sig. > 0.05, there are no signs of heteroscedasticity.

The coefficient of determination measures the extent to which a model can explain the variation in the dependent variable, with the R^2 value indicating how well the independent variables explain the variation in the dependent variable. The assumption regarding the coefficient of determination is that if $0 < R^2 < 1$, an R value close to 1 indicates that the independent variables provide the necessary information to explain the variation in the dependent variable, whereas an R value close to 0 indicates that the independent variables provide limited information about the variation in the dependent variable.

The T-test plays a role in examining the effect of independent variables on the dependent variable partially. If sig t < 0.05, then partially the independent variable has a significant effect; H0: $\beta i = 0$, meaning the independent variable does not have a significant effect partially. H1: $\beta i \neq 0$, meaning the independent variable has a significant effect partially.

The F-test uses a significance level analysis of $\alpha = 0.05$ as follows: If the significance value < 0.05, H0 is rejected and Ha is accepted, meaning the independent variables simultaneously affect the dependent variable; and if the significance value > 0.05, H0 is accepted and Ha is rejected, meaning the independent variables simultaneously do not affect the dependent variable.

4. Results And Discussion

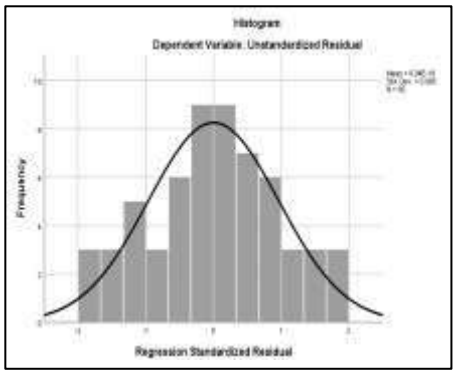
Statistik Descriptive

Descriptive Statistics

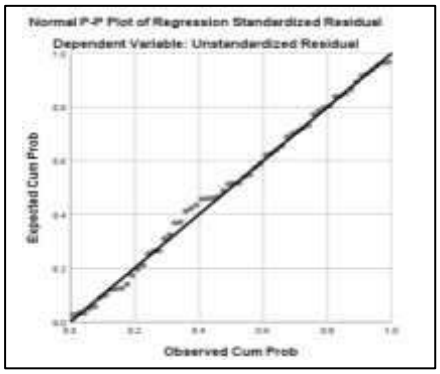
	Mean	Std. Deviation	N
Y1	.55	.502	60
X1	74.90	40.881	60
X2	2.85	1.471	60
X3	22.15	.732	60
X4	.2520	.05095	60

Normality Test

The data is normally distributed as seen in the following histogram :



It can be seen that the curved line forms a bell-shaped pattern which proves that this pattern indicates normally distributed data. In addition, normal data can be indicated through the following p-plot graph:



On the p-plot graph, the points align along the diagonal line, which indicates that the data is normal. Normal data is also tested using a statistical test, namely the one-sample Kolmogorov-Smirnov test.

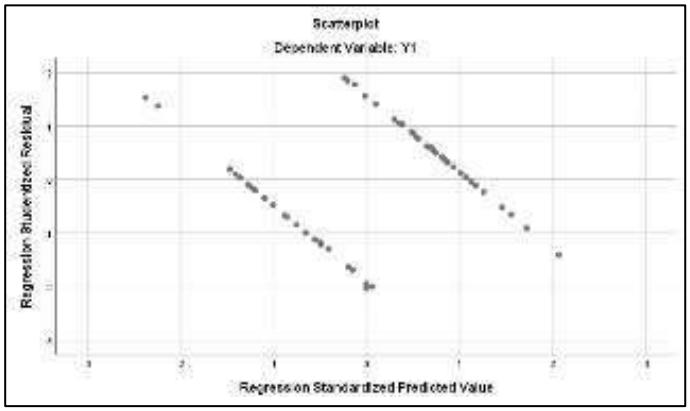
Multicollinearity Test

Variabel	Tolerance	VIF
X1	.944	1.059
X2	.898	1.114
X3	.889	1.125
X4	.847	1.181

The condition for multicollinearity symptoms not to occur is when the variance inflation factor (VIF) value < 10 and the tolerance value > 0.10. All independent variables meet these requirements, so it can be ensured that there is no high correlation between the variables.

Heteroscedasticity Test

This test looks at the differences in variants from one variable to another as seen in the Scatterplot graph and the Glejser test, as follows



The scattered points form a fairly clear pattern indicating that the data may be affected by heteroscedasticity. Therefore, we performed the Glejser test, the results are below

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-6.661E-16	1.340		.000	1.000		
	X1	.000	.001	.000	.000	1.000	.944	1.059
	X2	.000	.028	.000	.000	1.000	.898	1.114
	X3	.000	.056	.000	.000	1.000	.889	1.125
	X4	.000	.826	.000	.000	1.000	.847	1.181

It can be seen that the significance value of each variable is > 0.05. Therefore, this ensures that there are no signs of heteroskedasticity.

Determination Coefficient

The coefficient of determination measures the extent to which the model's ability can explain the variation of the dependent variable. The level of ability is seen from the R^2 value, as follows:

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.820[a]	.672	.648	.298

a. Predictors: (Constant), X4, X1, X2, X3

b. Dependent Variable: Y1

An R^2 value of 0.672 means that 67% of the variance in the dependent variable can be explained by the independent variables.

T test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-8.161	1.340		-6.089	.000		
	X1	.009	.001	.758	9.544	.000	.944	1.059
	X2	-.019	.028	-.055	-.675	.502	.898	1.114
	X3	.346	.056	.504	6.160	.000	.889	1.125
	X4	1.640	.826	.167	1.985	.049	.847	1.181

a. Dependent Variable: Y1

Based on the table above, the results are obtained: Hypothesis 1, variable X1 with a significance value of 0.000 < 0.05 indicates that the KAP size variable (X1) has a significant effect on the audit quality variable (Y). Hypothesis 2, variable X2 with a significance value of 0.502 > 0.05 means that the audit tenure variable (X2) does not have a significant effect on the audit quality variable (Y). Hypothesis 3, variable X3 with a significance value of 0.000 < 0.05 means that the audit fee variable (X3) has a significant effect on audit quality (Y). Hypothesis 4, variable X4 has a significance value of 0.049 < 0.05, which means that the tax aggressiveness variable (X4) has a significant effect on the audit quality variable (Y).

F Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.981	4	2.495	28.183	.000[b]
	Residual	4.869	55	.089		
	Total	14.850	59			

a. Dependent Variable: Y1

Based on the table above, a significant value of 0.000 < 0.05 is obtained, demonstrating that the variables of KAP size (X1), audit tenure (X2), audit fee (X3), and tax aggressiveness (X4) jointly have a significant effect on audit quality (Y).

The Effect of Public Accounting Firm (PAF) Size on Audit Quality in Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2021-2023 Period

H1: Company size affects audit quality in manufacturing companies on the Indonesia Stock Exchange for the 2019-2023 period (hypothesis accepted)

The research results indicate that PAF size has a significant impact on audit quality. In this study, PAF size is measured by the number of clients, which reflects the scale of operational activities and market trust in the firm. Theoretically, a PAF with a large number of clients has a substantial revenue base, enabling it to invest more in advanced auditing technology and more intensive auditor training. (Kurniawansyah et al., 2018) Based on Agency Theory, Public Accounting Firms (PAFs) that have many clients tend to maintain

their independence more strongly because they are not financially dependent on a single client (economic dependence). In addition, a large number of clients provides auditors with broader cross-company experience in detecting financial statement anomalies. These results are in line with the research of (Kuzaemah et al., 2023), which states that PAFs with a large client volume have a collective reputation that must be protected, so they will provide superior audit quality to avoid the risk of lawsuits and loss of public trust.

The Effect of Audit Tenure on Audit Quality in Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2021-2023 Period

H2: Audit Tenure affects audit quality in manufacturing companies on the Indonesia Stock Exchange for the 2021-2023 period (hypothesis rejected).

The research results indicate that Audit Tenure does not have a significant effect on audit quality. This suggests that the length of the relationship between the auditor and the client does not necessarily reduce the auditor's objectivity in manufacturing companies on the IDX. According to the Learning Curve Theory, a long engagement period actually helps auditors gain a deep understanding of the client's business processes, but auditor rotation regulations in Indonesia are also effective in preventing excessive familiarity (Medium.com, n.d.). This finding is supported by research (V. A. Sari & Anik, 2022), which states that auditor professionalism can maintain independence regardless of the length of the engagement period, thereby ensuring that audit quality is maintained.

The Effect of Audit Fees on Audit Quality in Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2021-2023 Period

H3: Audit Fee affects the audit quality of manufacturing companies on the Indonesia Stock Exchange for the 2019-2023 period (hypothesis accepted).

The research results indicate that audit fees have a significant impact on audit quality. This shows that the amount of remuneration received by auditors is directly proportional to the audit effort exerted. According to Motivation Theory, adequate compensation allows auditors to allocate more qualified staff and expand the scope of testing without being constrained by time budgets. This study supports the findings of Hartadi (2012), which state that higher fees reflect more complex audit risks that are mitigated by stricter procedures, thereby resulting in higher audit quality.

The Effect of Tax Aggressiveness on Audit Quality in Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2021-2023 Period

H4: Tax Aggressiveness affects audit quality in manufacturing companies on the Indonesia Stock Exchange for the 2021-2023 period (hypothesis accepted)

The research results indicate that Tax Aggressiveness has a significant effect on audit quality. Companies that engage in aggressive tax planning tend to have a high tax risk and often engage in earnings management to conceal these activities. This requires auditors to increase professional skepticism and tighten supervision to ensure compliance with accounting standards. Based on Positive Accounting Theory, auditors will respond to this managerial risk with more comprehensive procedures. This result aligns with

the research (Satiti et al., 2021) which found that the high level of tax aggressiveness serves as a signal for auditors to provide higher audit quality in order to mitigate litigation risk.

The Effect of KAP Size, Audit Tenure, Audit Fee, and Tax Aggressiveness on Audit Quality in Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2021-2023 Period.

H5: The size of the Public Accounting Firm (KAP), audit tenure, audit fees, and tax aggressiveness simultaneously influence audit quality in manufacturing companies listed on the Indonesia Stock Exchange during the 2021-2023 period (hypothesis accepted).

Based on the results of the F Test showing a significant value, it can be concluded that, simultaneously, Audit Firm Size, Audit Tenure, Audit Fees, and Tax Aggressiveness have a strong influence on audit quality in manufacturing companies listed on the Indonesia Stock Exchange for the 2021-2023 period. This demonstrates that audit quality is not determined by a single factor alone, but is the result of the interaction between auditor characteristics (Size and Tenure), incentive schemes (Fees), and client behavior (Tax Aggressiveness). Collectively, these variables are able to explain variations in audit quality within the framework of Attribution Theory, where audit quality is influenced by both external company factors and internal factors.

5. Conclusion

1.The size of a Public Accounting Firm (KAP) has been proven to have a significant influence on audit quality. This indicates that KAP with many clients tend to maintain their independence because they are not financially dependent on just one client and provide auditors with broader cross-company experience in detecting anomalies in financial statements.

2.Audit tenure does not have a significant effect on audit quality. This suggests that the length of the engagement between the auditor and the company does not influence the auditor's objectivity, and audit quality is maintained.

3. Audit fees have a significant impact on audit quality. The amount of audit service fees reflects the auditor's level of effort and time allocation. The higher the audit fee, the more thorough the audit procedures conducted, thereby enhancing audit quality.

4. Tax aggressiveness has been proven to significantly affect audit quality. The high level of tax aggressiveness in manufacturing companies acts as a risk signal for auditors, causing them to increase their professional vigilance and skepticism to ensure that no material misstatement arises from such tax practices.

5. Simultaneously (F-Test), Public Accounting Firm size, audit tenure, audit fees, and tax aggressiveness together have a significant impact on audit quality in manufacturing companies listed on the Indonesia Stock Exchange for the 2021-2023 period. This confirms that the combination of auditor attributes and company management behavior collectively determines the level of audit quality.

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