

The Effects of Audit Fees, Audit Rotation, and Audit Tenure on Audit Quality, with the Audit Committee as a Moderator

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ABSTRACT

This study examines the effects of audit fees, audit rotation, and audit tenure on audit quality, with the audit committee as a moderating variable and leverage and firm size as control variables. The research employs a quantitative approach using secondary data from 50 energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2022–2024, resulting in 150 observation samples selected through purposive sampling. Multiple linear regression analysis was used to test the hypotheses. The results indicate that audit fees, audit rotation, and audit tenure each have a positive and significant effect on audit quality, suggesting that proportional fee-setting, periodic auditor rotation, and a measured engagement period contribute to improved audit quality. Leverage also has a significant effect on audit quality, while firm size exhibits a significant negative effect, reflecting the complexity challenges that large companies pose for auditors. With respect to moderation, the audit committee strengthens the relationship between audit fees and audit quality, but weakens the relationships between audit rotation and audit tenure with audit quality, implying that overly intensive oversight may be counterproductive under certain conditions. These findings reaffirm the relevance of agency theory in explaining the importance of effective governance mechanisms in maintaining audit quality in the energy sector.

Keywords: Audit Fee, Audit Rotation, Audit Tenure, Audit Quality, Audit Committee, Leverage, Company Size

INTRODUCTION

According to the Indonesian Institute of Accountants (2015), PSAK 1 states that the objective of financial statements is to provide relevant information regarding an entity's financial position, financial performance, and cash flows that is useful to most users of financial statements in making economic decisions (Syahputra et al., 2024). Amid an increasingly competitive business environment in Indonesia, high-quality financial statements are essential to provide assurance of credibility to investors in making decisions in the capital market. However, this information will only serve as a basis for sound decision-making if it has undergone an audit process conducted by an independent auditor or a Public Accounting Firm.

Especially in the Digital 4.0 era, with the increasing flow of foreign investment into the country, the role of financial statements has become increasingly crucial. Companies strive to improve their performance to make themselves more attractive to investors, where the quality of financial statements is a key factor in assessing the prospects for investment returns (Harahap et al., 2025). This demands high-quality audit results to ensure the reliability of information. However, in practice, audit quality is influenced by technical factors such as the size of the audit fee, the length of the audit tenure, and the applicable audit rotation policy. Additionally, internal conditions

such as debt levels (leverage) and company size also pose challenges for auditors during the examination process. Therefore, the existence of an audit committee is essential as a moderating variable in the relationship between these factors to ensure audit quality is maintained for all stakeholders.

However, the reality in Indonesia is that audit quality still faces serious challenges. As seen in the cases of Wanaartha Life, Kalbe Farma, Hanson International, and PT Asabri, these incidents indicate auditor negligence in detecting financial statement manipulation, and these failures have resulted in significant losses not only for investors but have also eroded public trust in the auditing profession and financial regulatory bodies (Rinata & Aliah, 2023).

This phenomenon of audit failure is often linked to the independence dilemma and economic pressures faced by auditors. Disproportionate audit fees and excessively long audit tenures are believed to foster emotional closeness between auditors and clients, which risks compromising professional objectivity. On the other hand, pressures from a company's capital structure—such as high debt levels (leverage) and the operational complexity of large-scale enterprises—exacerbate audit risk. These conditions require auditors to go the extra mile in detecting potential material misstatements; however, the lack of audit rotation often results in examination procedures becoming routine and losing their professional skepticism.

In efforts to mitigate the risk of declining audit quality, governance mechanisms through the Audit Committee play a vital role. The Audit Committee serves as a mediator between the board of commissioners and the auditors to ensure that the audit process proceeds independently without any interference from management. This role becomes increasingly crucial in overseeing the implementation of audit rotation, so that the change of auditors can truly provide a fresh perspective for the company. This aligns with the view (Azzahra et al., 2023) which states that audit rotation aims to maintain auditor independence so they remain objective in issuing opinions. Additionally, (Tabsyir et al., 2025) emphasizes that the existence of an Audit Committee is expected to mitigate the negative effects of prolonged audit tenure, which could potentially foster closeness between auditors and clients. With effective oversight, pressure from audit fee setting and corporate leverage levels can be controlled as explained by (Damayanti & Trisnawati, 2023) that the size of fees and the company's workload are technical factors that directly challenge auditors' professionalism. Therefore, this study aims to analyze these factors by positioning the Audit Committee as a moderating variable to strengthen oversight of the resulting audit quality. Although numerous studies on audit quality have been conducted, there remains a research gap in terms of inconsistent results across the variables tested, with the exception of audit fees. Regarding the audit fee variable, according to (Damayanti & Trisnawati, 2023; Ananda & Faisal, 2023; Ayoola, 2022; Rinata & Aliah, 2023; Pamungkas et al., 2022; Fitriani & Challen, 2024; Ramadhani & Achyani, 2024) audit fees affect audit quality. Regarding the audit rotation variable, according to (Sabandar et al., 2024; Tabsyir et al., 2025; Mulatsih & Feriyana, 2023; Ramdani, 2022) audit rotation affects audit quality, whereas according to (Fadhilah & Halmawati, 2021) audit rotation does not affect audit quality. Similarly, regarding audit tenure, according to (Natasya & Mappanyukki, 2023; Nyoman et al., 2020; Harahap et al., 2025; Hartanti & Zenira, 2025) audit tenure berpengaruh terhadap kualitas audit audit tenure affects audit quality, whereas according to (Azzahra et al., 2023) audit tenure does not affect audit quality. These inconsistent findings provide an opportunity for this study to re-examine the relationship by adding the audit committee as a moderating variable and including leverage and firm size as control variables to ensure a more accurate research model and explain the determinants of audit quality.

LITERATURE REVIEW

Agency Theory

According to (Hasanah & Nelvirita, 2024) agency theory described in the article by Jensen and Meckling (1976) is defined as an agency relationship within a contractual arrangement involving one or more parties (the principal/company representing the company's owners) and another party (the agent/manager). In this relationship, both parties have distinct roles. The agent is entrusted with managing the company and making decisions. Meanwhile, the principal is the company owner or shareholder who provides capital to support all company activities. Agency

theory states that auditors are required to act as the party responsible for reducing and resolving information asymmetry between owners and managers (Hartanti & Zenira, 2025).

Audit Quality

In Auditing Standard 220 (Ikatan Akuntan Publik Indonesia, 2013), audit quality is defined as an audit that has been conducted by implementing and complying with professional standards as well as applicable laws and regulations, and by issuing an auditor's report that is appropriate to the circumstances (Fajrina & Rohkhatim, 2021). According to (Tandiontong, 2016) in the study (Yulaeli, 2022) the definition of audit quality is the auditor's assessment regarding the identification and reporting of fraud occurring within the client's or company's accounting system, reflected in the engagement letter, independence, compliance with audit standards, audit control, auditor competence, auditor work methods, the establishment and maintenance of cooperation with the client, and professional judgment. Additionally, according to (Hasanah & Nelvirita, 2024) audit quality is defined as errors in financial statements that can be detected by the auditor, who then reports the identified violations to the users of the financial statements. Audit quality can be divided into four categories, namely: (1) small local public accounting firms, (2) regional public accounting firms, (3) national public accounting firms with international affiliations but not part of the Big Four group, and (4) national public accounting firms affiliated with the Big Four international network. This scale is used to describe differences in audit quality levels, which are assumed to increase with the expansion of networks, resources, and professional standards applied by each firm. Furthermore, this measurement approach is supported by prior research, such as that conducted by (Winardi et al., 2025; Brenda et al., 2025).

Audit Committee

The audit committee is considered an extension of the Board of Commissioners, tasked with overseeing the Board of Directors (Manuputty). In Indonesia, the establishment of audit committees began in 2001 through Badan Pengawas Pasar Modal (BAPEPAM), now known as Otoritas Jasa Keuangan (OJK), under Regulation No. Kep-117/M-MBU/2002 (Husodo et al., 2025). In the study (Damayanti & Trisnawati, 2023) the audit committee, formed by the board of commissioners, serves as a crucial component in supporting the board's oversight responsibilities and strengthening corporate governance practices (Tabsyir et al., 2025). A larger number of audit committee members can enhance the committee's effectiveness in overseeing the preparation of financial statements (Haviyyan & Astuti, 2026).

Audit Committee = Total Audit Committee

Audit Fee

According to DeAngelo (1981), an audit fee is the amount paid by a client for the services of an external auditor. Thus, the amount of remuneration that constitutes revenue for a Public Accounting Firm depends on the level of complexity and scope of the audit, as well as the firm's reputation among the public, the government, and investors (Suwarno et al., 2020). In line with the research (Suwarno et al., 2020), the study (Yulaeli, 2022) states that the value of audit fees depends on various factors such as: the level of risk involved in performing the task, the complexity of the mandated services, the level of competence in performing those services, the cost structure of the Public Accounting Firm, and professional considerations. The formula used to calculate audit fees is as follows.

Audit Fee = Ln Audit Fee

Audit Rotation

Audit rotation is the replacement of auditors or public accounting firms with the aim of maintaining an auditor's independence when auditing a client company's financial statements (Mulatsih & Feriyana, 2023). Audit rotation is conducted to prevent the development of a special

relationship between the auditor and the client, which could lead to a decline in audit quality. (Maidani & Afriani, 2022). To prevent a decline in audit quality, the Indonesian government issued a regulation regarding audit rotation, namely Peraturan Pemerintah No. 20/2015, Article 11, paragraph (1), which states, the provision of audit services on financial statements for an entity by an auditor is limited to a maximum of 5 (five) consecutive fiscal years, and paragraph (4) states that an auditor may resume providing audit services for an entity's financial statements after 2 (two) consecutive fiscal years (Mulatsih & Feriyana, 2023; Maidani & Afriani, 2022). In addition to the statements above (Maidani & Afriani, 2022) also state something consistent with (Mulatsih & Feriyana, 2023) that in Pasal 11 ayat (2) Public Accounting Firms (KAP) are no longer restricted in conducting audits, but the restriction applies to public accountants, namely a maximum of 5 consecutive years. Audit rotation is measured using a dummy variable, where the value is 1 if auditor rotation occurs and 0 if it does not.

Audit Tenure

Audit tenure refers to the duration of the professional relationship between an auditor and a client during the conduct of an audit (Rinata & Aliah, 2023). A relationship that is too long risks compromising the auditor's independence due to closeness with the client, which may reduce audit objectivity; conversely, an audit tenure that is too short results in the auditor having insufficient understanding of the client's business, thereby producing a suboptimal audit (Harahap et al., 2025). This aligns with the research (Christina et al., 2025) which explains that audit tenure—or the duration of the professional relationship between an auditor and a client—has the potential to reduce auditor independence. Over an extended period, auditors may become too familiar with their clients, which can compromise objectivity and reduce diligence in detecting financial statement fraud. The Indonesian government issued which states that the provision of general audit services on the financial statements of an entity by a Public Accounting Firm (KAP) shall not exceed 6 (six) consecutive fiscal years, and by a Public Accountant shall not exceed 3 (three) consecutive fiscal years ((Mulatsih & Feriyana, 2023). In 2015, the government updated the regulations regarding auditor switching (switching auditor) contained in PP No. 20/2015 which explains that Public Accounting Firms (KAP) are no longer restricted in auditing a company, and under this new regulation, only Public Accountants are limited to an audit period of 5 (five) consecutive years; after that, Public Accountants (AP) are required to cease (cut off) their audit engagement with that company for 2 (two) years (Maidani & Afriani, 2022). Audit tenure is measured using an ordinal scale in the first year of the engagement, starting with a value of 1 and increasing by 1 if the same auditor is retained in the following year.

Leverage

Durand (1952) states that leverage is the use of borrowed capital, whether in the form of long-term or short-term debt, to generate profits (Zahra & Hermanto, 2024). Essentially leverage shows how much the company depends on debt to carry out its business processes (Fransisca & Setiawan, 2023). Leverage is defined as a ratio used to measure the extent to which a company relies on debt to finance its assets. Additionally, according to Brealey et al. (2016), leverage is the use of borrowed funds or capital to increase profits in a business and serves to expand the company's business or operations (Natasya & Mappanyukki, 2023). According to Averio (2020), as cited in (Theresia & Setiawan, 2023) companies with high leverage ratios indicate that their main source of funding is from loans, so these companies have a big responsibility in managing debt payments and loan interest which results in cash flow and company profits and losses. In conducting audit engagements, auditors have a duty to adhere to the code of ethics when examining a company's financial statements, particularly regarding the company's leverage level. This is because a high leverage ratio reflects financial risk for investors, thereby requiring auditors to provide more comprehensive and meticulous audit assurance. Leverage can be measured using the DER (Debt-to-Equity Ratio).

$$\text{DER} = \frac{\text{Total Liabilities}}{\text{Total Equity}}$$

Company Size

According to (Paramita & Latrini, 2015), large companies have more experienced management and better internal control systems compared to smaller companies or relatively new companies; therefore, large companies produce higher-quality audits than small companies (Indriyani et al., 2021). Company size itself is a scale that reflects the magnitude of a business entity, which can be measured by its total assets at the end of the year, total sales, and average leverage (Winardi et al., 2025). Additionally, large companies tend to be able to submit audited financial statements more quickly than small companies, likely due to the presence of more efficient internal control systems and management in large companies, which help expedite the completion of financial statements and the audit process (Haviyyan & Astuti, 2026). Company size is measured using the formula below.

$$\text{Company Size} = \ln \text{Total Asset}$$

The Effect of Audit Fees on Audit Quality

According to DeAngelo (1981), an audit fee is the cost incurred by a client for the services of an external auditor, the amount of which is determined by the firm's reputation, the complexity, and the scope of the audit. (Yulaeli, 2022) asserts that the value of audit fees depends on the level of task risk, service complexity, skill level, the firm's cost structure, and professional considerations. This has a positive impact on audit quality because adequate compensation allows for the optimal allocation of resources and examination procedures, enabling auditors to be more effective in detecting misstatements. Based on previous research (Ananda & Faisal, 2023; Pamungkas et al., 2022; Indriyani et al., 2021 serta Yulaeli, 2022) audit fees influence audit quality. Therefore, the following hypothesis is formulated in this study:

H1 = Audit fees affect audit quality

The Effect of Audit Rotation on Audit Quality

Audit rotation is the replacement of an auditor or public accounting firm to maintain independence and prevent special relationships that risk compromising audit quality (Damayanti & Trisnawati, 2023; Maidani & Afriani, 2022). Sesuai PP No. 20/2015, public accountants are limited to a maximum of five consecutive years to ensure objectivity. This practice has a positive impact on audit quality because new auditors bring a fresh perspective that is more meticulous in detecting fraud, ensuring that audit results remain credible and are not influenced by closeness to the client. Based on research conducted by (Sabandar et al., 2024; Ramdani, 2022; Azzahra et al., 2023; Laili, 2020). Audit rotation affects audit quality. Therefore, the following hypotheses are formulated in this study:

H2 = Audit rotation affects audit quality

The Effect of Audit Tenure on Audit Quality

Audit tenure refers to the duration of the professional relationship between an auditor and a client, which has a significant impact on audit quality (Rinata & Aliah, 2023). An overly long engagement period risks compromising independence and objectivity due to closeness with the client, yet an overly short engagement period may also result in the auditor having insufficient understanding of the client's business, thereby rendering the audit suboptimal (Harahap et al., 2025). Therefore, determining the engagement duration is crucial to balancing client-specific expertise with professional skepticism to maintain the credibility of the resulting financial statements. Based on research findings (Damayanti & Trisnawati, 2023; Sabandar et al., 2024; Ananda & Faisal, 2023) Audit tenure has an impact on audit quality. Therefore, the following hypotheses were formulated in this study:

H3 = Audit tenure affects Audit Quality

The Effect of Audit Fees on Audit Quality with the Audit Committee as a Moderator

Based on research at (Husodo et al., 2025) dan (Laili, 2020), audit fees have a positive impact on audit quality. Adequate compensation enables auditors to perform more in-depth and comprehensive audit procedures. The audit committee plays a role in strengthening this relationship by performing an oversight function regarding the determination of fees and auditor performance. An effective audit committee ensures that the fees paid are actually allocated to enhance audit efforts (such as adding working hours or expert personnel), thereby maintaining objectivity and improving the quality of audit results for users of financial statements. Therefore, this study formulates the following hypotheses:

H4 = The Audit Committee is able to moderate the effect of audit fees on audit quality

The Effect of Audit Rotation on Audit Quality, with the Audit Committee as a Moderator

Referring to the studies (Tabsyir et al., 2025) dan (Azzahra et al., 2023), audit rotation is conducted to maintain independence by severing overly prolonged relationships between auditors and clients. Although rotation is sometimes perceived as potentially lowering quality because new auditors require an adaptation period, the audit committee serves as a moderator that mitigates this risk. The audit committee facilitates the transition process and monitors to ensure that new auditors maintain their professional skepticism. With an active audit committee, mandatory rotation policies required by regulations (such as PP No. 20/2015 can operate more effectively in enhancing audit quality without losing a deep understanding of the company's business. Based on research conducted by (Laili, 2020; Husodo et al., 2025) the audit committee is able to moderate the relationship between audit rotation and audit quality. Therefore, this study formulates the following hypothesis :

H5 = The Audit Committee is able to moderate the effect of audit rotation on audit quality

The Effect of Audit Tenure on Audit Quality, with the Audit Committee as a Moderator

In the studies (Normasyhuri & Suhaidi, 2022) dan (Zahra & Hermanto, 2024), audit tenure is often found to have no direct significant effect on audit quality, or even a negative effect if it is too long due to the risk of familiarity bias. The audit committee serves as a moderating variable to ensure that a long tenure does not erode independence.. An audit committee with an adequate number of members will conduct periodic evaluations of the performance of long-tenured auditors. If the audit committee functions effectively, it can ensure that the in-depth knowledge auditors have accumulated during their tenure is used to detect misstatements more accurately, rather than to tolerate fraud, thereby maintaining audit quality. Based on the above discussion, the following hypotheses:

H6 = The Audit Committee is able to moderate the influence of Audit Tenure on Audit Quality

METHODOLOGY

The method used in this study is quantitative, with research data consisting of secondary data namely, energy companies listed on the Indonesia Stock Exchange obtained from the website www.idx.co.id. The analytical techniques employed include descriptive statistical analysis and multiple linear regression. In quantitative research, statistics are used to measure variables, test hypotheses, and draw conclusions from sample data regarding the broader population (Setiawan et al., 2026). The population in this study consists of 91 energy companies listed on the Indonesia n Stock Exchange (IDX) from 2022 to 2024. In this study, purposive sampling was used to select the sample, with the following criteria applied:

- Energy sector companies listed on the Indonesia Stock Exchange (IDX) consecutively from 2022 to 2024.
- Energy sector companies that published complete financial reports on the Indonesia Stock Exchange throughout the period, specifically 2022–2024.

- Energy sector companies that published financial statements in Indonesian rupiah and converted them using the closing exchange rate of currencies other than the rupiah for the 2022–2024 period.
- Energy sector companies that reported audit fees during the 2022–2024 period.

The sample obtained by applying these criteria consists of 50 energy sector companies listed on the Indonesia Stock Exchange (IDX) from 2022 to 2024. Thus, the total number of observation samples is 50 companies multiplied by the 3-year study period, resulting in a total of 150 observation samples.

RESULT

Partial Hypothesis Testing (t-Test)

Table 1. t-test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0,139	4,182		-0,033	0,974
	Audit Fee	0,001	0,002	0,227	0,566	0,022
	Audit Rotation	2,558	0,332	2,650	7,713	0,000
	Audit Tenure	0,325	0,068	2,790	4,808	0,000
	Komite Audit	-1,124	1,336	-0,991	-0,842	0,040
	Leverage	0,000	0,000	0,109	1,340	0,018
	Ukuran Perusahaan	-0,001	0,000	-0,161	-3,592	0,000
	Audit Fee*Komite Audit	0,001	0,001	1,260	0,972	0,033
	Audit Rotation*Komite Audit	-0,970	0,108	-3,093	-8,997	0,000
	Audit Tenure*Komite Audit	-0,112	0,022	-2,954	-5,091	0,000

a. Dependent Variable: Kualitas Audit

The linear regression analysis reveals that all proposed hypotheses are accepted, as every variable demonstrates a significant effect on Audit Quality with sig value below 0.05. Audit Fee, Audit Rotation, and Audit Tenure each exhibit a positive and significant influence on audit quality. In contrast, the Audit Committee and Company Size show significant negative effects, while Leverage maintains a significant impact despite a neutral coefficient. Furthermore, the moderation analysis confirms that the Audit Committee significantly moderates the relationships, specifically enhancing the impact of Audit Fees while weakening the effects of Audit Rotation and Audit Tenure on Audit Quality.

DISCUSSION

The Effect of Audit Fee on Audit Quality

The linear regression analysis results indicate that Audit Fee has a positive and significant effect on Audit Quality. This is evidenced by a coefficient B value of 0.001, where B is greater than 0 ($0.001 > 0$), and a significance value of 0.022 ($\text{sig. } 0.022 < 0.05$). This suggests that higher audit fees are associated with improved audit quality. Logically, adequate compensation allows audit firms to deploy more competent auditors and dedicate more extensive examination time, thereby ensuring higher integrity in the financial audit process.

The Effect of Audit Rotation on Audit Quality

Audit Rotation is found to have a positive and significant effect on Audit Quality. The analysis shows a coefficient B value of 2.558 ($2.558 > 0$) and a significance level of 0.000 ($\text{sig. } 0.000 < 0.05$). The calculated t-value of 7.713 also exceeds the critical t-table value of 1.993. These

results indicate that mandatory rotation effectively enhances audit quality by bringing in fresh, objective perspectives that prevent familiarity threats and maintain high auditor independence.

The Effect of Audit Tenure on Audit Quality

The results demonstrate that Audit Tenure has a positive and significant effect on Audit Quality. This is shown by a coefficient B value of 0.325 ($0.325 > 0$), a t-value of 4.808 ($4.808 > 1.993$), and a significance level of 0.000 (sig. $0.000 < 0.05$). This implies that a longer engagement period allows the auditor to gain a deep understanding of the client's business model, internal controls, and industry-specific risks, ultimately making the audit more effective.

The Effect of Audit Fees on Audit Quality with the Audit Committee as a Moderator

The analysis confirms that the Audit Committee significantly moderates the relationship between Audit Fee and Audit Quality. The interaction shows a positive coefficient B of 0.001 with a significance level of 0.033 (sig. $0.033 < 0.05$). This indicates that a strong Audit Committee strengthens the positive impact of audit fees, ensuring that the financial resources provided are effectively translated into more rigorous monitoring and better audit outcomes.

The Effect of Audit Rotation on Audit Quality with the Audit Committee as a Moderator

The results show that the Audit Committee significantly moderates the effect of Audit Rotation on Audit Quality. However, the interaction shows a negative coefficient B of -0.970 with a significance level of 0.000 (sig. $0.000 < 0.05$). This suggests that an active Audit Committee may act as a substitute oversight mechanism, potentially reducing the necessity or the impact of structural changes like rotation in maintaining audit integrity.

The Effect of Audit Tenure on Audit Quality with the Audit Committee as a Moderator

The interaction between Audit Tenure and the Audit Committee is found to be significant with a negative coefficient B of -0.112 and a significance level of 0.000 (sig. $0.000 < 0.05$). This indicates that the presence of a strong Audit Committee weakens the reliance on long-term tenure for audit quality. As an effective oversight body, the committee provides direct monitoring that mitigates the risks typically associated with auditor client relationships over time.

CONCLUSION

This study concludes that audit fees, audit rotation, and audit tenure each have a positive and significant effect on audit quality in energy sector companies listed on the IDX for the period 2022–2024. These results indicate that proportional compensation, periodic auditor updates, and a deep understanding of the client's business are key factors in enhancing financial statement integrity. Additionally, while leverage triggers greater auditor diligence, firm size exhibits a significant negative effect, reflecting the audit complexity challenges faced by large-scale enterprises. Furthermore, the audit committee is proven to significantly moderate the relationship between all independent variables and audit quality. The audit committee strengthens the positive impact of audit fees, ensuring resources are effectively translated into rigorous monitoring. However, it also serves as a substitute oversight mechanism that weakens the reliance on audit rotation and tenure for maintaining quality. These findings reaffirm that strong internal governance is essential to mitigate independence risks and ensure audit objectivity amidst financial pressures and operational complexities.

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