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DOES CLIENT IMPORTANCE AFFECT AUDIT QUALITY IN MODERATION?

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The financial report is a report that is very necessary in making decisions. For this reason, a quality audit is needed that can truly explain the condition of the company. Good audit quality can provide the right information for its users, while poor audit quality can cause many losses, both internal and external. The purpose of this research is to examine the influence of audit tenure, audit committee, and public accounting firm industry specialization on audit quality with client importance as a moderator. The data in this research uses secondary data obtained from the 2019 to 2021 financial reports listed on the Indonesia Stock Exchange using the purposive sampling method and using the SPSS program in data processing. The independent variables in this research are audit tenure, audit committee, and public accounting firm industry specialization. Audit tenure is calculated based on the number of years of engagement, the first year is given the number 1 and 1 is added for the following years. The audit committee is calculated based on the number of audit committee members. Public accounting firm industry specialization is calculated based on the number of companies audited by the same auditor divided by the number of companies, and if the result is more than 20% it is given the number 1, otherwise it is given the number 0. The dependent variable in this research is audit quality which is given the number 1 for the Big Four and 0 for the Non-Big Four, and the moderating variable is client importance which is calculated by the natural logarithm of total assets divided by the natural logarithm of total assets audited by the same auditor. This research uses logistic regression analysis in data processing because the independent variable indicators are dichotomous. The results of this research are that audit tenure affects audit quality, audit committees have an effect on audit quality, and public accounting firm industry specialization has no effect on audit quality. Client importance as moderation also cannot influence audit tenure, audit committee, and public accounting firm industry specialization on audit quality.

Keywords: audit tenure, audit committee, PAF industry specialization, client importance.

Statement of the problem. Financial reports are very crucial for internal and external parties. For outside parties, financial reports become a reference in decision-making, for example when creditors assess a company's solvency, investors make decisions about whether the company meets the requirements to receive investment whether the company can manage investment funds adequately, or whether the state or the state is unable to manage investment funds. in collecting taxes. Of course, any party who requests the financial report also needs an audit opinion which is the basis for the company to continue operating by applicable standards.

The long relationship between the auditor and the client creates a lot of controversy regarding the audit results that will be obtained. Long-standing auditor relationships are believed to increase knowledge about the internal operations of the audited company. However, the drawback is that this poses a threat to the auditor's independence if familiarity arises. An auditor relationship that is too short can also be a weakness for the auditor in understanding the business run by the client [34]. The results show that the length of the auditor's relationship with the client will not affect the audit results provided because the PAF continues to adhere to applicable standards.

For this reason, by maintaining auditor independence and professionalism, it is hoped that there will be no fraud or manipulation of data received from clients so that audit quality remains trustworthy [6].

Decisions made by the audit committee and the caliber of the audits are influenced by the committee's independence in every given organization. The independence of the audit committee may have an impact on audit decisions and audit quality in the context of CEO duality. Indonesia implemented the Financial Services Authority rule number 55/POJK.04/2015 as a guideline in 2015 in reaction to the failure of numerous significant enterprises. As a result, none of the Executive Board's members are Audit Committee members. The CEO's dual nature, however, gives him or her the right to serve on the Audit Committee, which compromises the committee's independence. The CEO's position as President restricts the Audit Committee's efficacy, even though it is a member of multiple bodies and reports to the President. Without involving management, all staff members should report fraud to the Audit Committee directly. On the other hand, in the instance of CEO duality, management intervention keeps staff members from informing the audit committee about different forms of fraud. [51].

Specialist public accountants have extensive expertise in providing high-quality audits. Specialist auditors know the client's business model better. Therefore, a quick understanding of customer industry information allows auditors to work more efficiently [30], thus providing a competitive advantage that is likely to have beneficial outcomes, including fewer errors in auditor working papers, and reporting quality, lower discretionary provisions, and positive market reactions. Accountants in certain industries have stronger incentives to maintain their reputation in that industry. High audit quality performed by auditors in a particular industry is significantly positively correlated with timely and useful financial information. The relationship between accident risk and its established determinants is moderated in companies audited by auditors specializing in the industry [38].

Analysis of recent research and publications concerning discussion. According to Supriyanto, Pina, Christian & and Silvana (2022), audit quality is a description of audit results according to auditing standards for which the auditor is responsible [42]. Audit quality means describing how well the auditor's work compares to established standards.

Auditors must use independent audit standards and norms in auditing the Company's financial reports so that the audit report is high quality and accurate. Therefore, it can be said that auditors must present the company's annual financial report per applicable criteria or standards so that the quality of the audit report remains good and does not damage the name of the PAF.

According to Butar & Sinaga (2022), the audit period is a period of collaboration between PAF as an external auditor and the company being audited [9]. The long relationship between the auditor and the company being audited makes the audit process easier because the same auditor already knows the company's background, so next year they simplify the audit process because they found a better method compared to the previous year. Therefore it is more effective than teaching from scratch. However, unfortunately, there is a law in Indonesia that regulates the tenure or mandate of the audit relationship between the auditor and the company being audited. Regulation of the Minister of Finance of the Republic of Indonesia concerning Audit Services Number 17/PMK.01/2008 states clearly that the maximum term of office between an auditor and the entity being audited is six consecutive years. There is a statement that the longer an auditor is in a company, the better the effect, but it turns out there are regulations that limit the longest limit. At the same time, considerations arise that the longer the auditor carries out audits at the same company, the more negative the audit report on continuing operations will be. Because the accountant begins to understand and clearly understand the company's system, the accountant can also provide appropriate advice and suggestions to the company's management so that the company can develop better in the future.

According to Azizah & Khairudin (2022), the audit board is supported by the audit committee [8]. This committee was established to support the Board in enforcing the issuer's well-managed GCG guidelines in the management of the IPC business. To guarantee the execution of issuer management, the Controlling Committee was established. The Audit Committee's primary responsibilities are to promote the development of a sufficient internal control framework and responsible corporate governance, enhance the standard of financial disclosure and reporting, and provide evidence of the independence, objectivity, scope, and accuracy of auditors.

According to Nurbaiti & Elisabet (2023), achieving the integrity of financial reports

requires the role of auditors who have the knowledge and specialization to present financial reports accurately and record financial reports by generally accepted accounting standards [32]. Accounting industry specialization means the skills and expertise that accountants have in that industry. In providing audit services by attending training courses and obtaining more comprehensive information about the company and the environment, including the internal control system of the client's industry. By gaining more skills, broader knowledge, and experience, auditors work more effectively and efficiently to produce high-quality audit results that can ensure integrity in financial reports. As more accountants provide services to companies, especially those in similar industries, the accountant's skills and knowledge of the client's industry increase, enabling him or her to produce quality audits because accountants can carefully review financial statements and identify errors or fraud if they occur on the client's behalf.

According to Devi, Dewi, and Dewi (2019), long-term working relationships can make a company an important client for auditors because it is a source of income for auditors [11]. The level of auditor objectivity and independence decreases when the auditor views his client as an important client with long-term potential as a source of income. Client interest is defined as

the client's relative financial interest to the auditor or PAF. Accountants often identify financial prospects as key clients, so accountants often spend more time with clients.

The aim of this research. is to investigate the potential influences on audit quality, either partially or concurrently, of audit tenure, audit committee, and public accounting firm sector expertise, with client importance serving as a moderator.

Research Methods. Financial companies that are listed on the Indonesia Stock Exchange (IDX) comprise the study's population. Purposive sampling was used to select the study sample. Using a non-random side technique called purposeful sampling, the researcher selects the sample according to predetermined research objectives and particular characteristics. This study used secondary data for its data collection. The Indonesia Stock Exchange (IDX) website (www.idx.co.id) or other official sites are where the 2019–2021 annual report that was registered on the IDX was where this secondary data was obtained. The documentation method, which gathers data by taking notes in accordance with the necessary data, is the data collection technique used. Annual reports that are listed on the Indonesian Stock Exchange comprise the relevant data. The measurements for each variable are as follows:

Table 1

Variables and Their Measurement

Variable	Indicator	Measuring Scale
Audit Tenure (X1)	Calculating the number of years of engagement, where the first year is given the number one and 1 is added for the following years	Interval
Audit Committee (X2)	Calculated based on the number of audit committees	Nominal
PAF Industry Specialization (X3)	$\frac{\text{Number of companies audited by the same PAF in the industrial subsector}}{\text{Number of companies in the industrial subsector}} \times 100\%$ given a value of 1 if the auditor has > 20%, 0 if the auditor has < 20%	Nominal
Client Importance (Z)	$Clit = \frac{SIZEit}{\sum_{i=1}^n SIZEit}$ Information: CI = Client Importance SIZE = Natural logarithm of total client assets i $\sum_{i=1}^n SIZEit = \text{The total amount of assets (in natural logarithm) of } n \text{ clients audited by a PAF in a given year}$	Ratio
Audit Quality (Y)	Audit Quality = 1 for Big Four accounting firms and 0 for Non-Big Four accounting firms	Nominal

Source: based on [15; 23; 31; 43; 50]

Table 2

Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	369	.000	1.000	.40921	.492356
Audit Tenure	369	1.000	9.000	3.57995	1.965664
Audit Committee	369	1.000	8.000	3.37669	.888696
PAF Industry Specialization	369	.000	1.000	.14363	.351192
Client Importance	369	.578	1.000	.90216	.068836
Valid N (listwise)	369				

Source: Results managed by SPSS

Results and Discussion

The audit quality value, as determined by the dummy method in the above descriptive statistical analysis, has a standard deviation of 0.492 and an average of 0.409, with a minimum of 0 and a maximum of 1. One could argue that non-Big Four accounting firms are used by more businesses than Big Four accounting firms. With a minimum value of 1 and a maximum value of 9, the tenure audit variable with the one value addition method and the same PAF has an average value of 3.580 and a standard deviation value of 1.966. It is true that most businesses stick with the same PAF for three years. The audit committee variable, which has a minimum value of 1 and a maximum value of 8, has an average value of 3.377 and a standard deviation value of 0.889 when using the number of audit committee members method. According to the applicable regulations, it can be stated that every company at least has three members of its audit committee, with the chairman and two assistant members. Using the dummy method, the PAF industry specialization variable has an average value of 0.144, a standard deviation of 0.351, and a range of 0 to 1. One could argue that non-specialist auditors are used by the majority of businesses. The last variable is the client importance variable, which is calculated by dividing the total number of assets audited by PAF by the $\ln(\text{assets})$ method. With an average value of 0.902 and a standard deviation value of 0.069, and a minimum value of 0.578 and a maximum value of 1, it can be concluded that nearly all PAFs value their clients highly.

Table 3

Hosmer and Lemeshow's Goodness of Fit

Chi-square	df	Sig.
12.675	7	.080

Source: Results managed by SPSS

Based on the table above, it is shown that Hosmer and Lemeshow's Goodness of Fit value with chi-square is 12.675 and Sig 0.080. If the significant value is greater than 0.05, then H_0 is accepted

Table 4

Overall Fit Model

-2 initial log-likelihood	499.310
-2 final log-likelihood	360.420

Source: Results managed by SPSS

Based on the table above, it shows that the initial -2 log likelihood value is 499,310 while the final -2 log likelihood value is 360,420. This condition explains that by adding 3 independent variables to the regression model, the fit model can be improved and show a better regression model.

Coefficient of Determination

Table 5

Nagelkerke R Square

-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
360.420 ^a	.314	.423

Source: Results managed by SPSS

In the table above, it can be shown that the independent variable can explain the dependent variable by 42.3%, and the remaining 57.7% comes from variables other than the research model.

In the table above, it can be said that the audit tenure variable obtained a Wald value of 18,717 with a significance of $0.00 < 0.05$, so it can be concluded that the audit tenure variable influences audit quality. The audit committee variable has a Wald value of 10.095 with a

significance of $0.001 < 0.05$, so it can be concluded that the audit committee variable affects audit quality. The PAF industry specialization variable has a Wald value of 0.000 with a significance of $0.997 > 0.05$, so it can be concluded that the PAF industry specialization variable does not affect audit quality.

Table 6

Wald Test

	Wald	df	Sig.
X1	18.717	1	.000
X2	10.095	1	.001
X3	.000	1	.997
Constant	33.118	1	.000

Source: Results managed by SPSS

Table 7

Omnibus Test

	Chi-square	df	Sig.
Step	138.890	3	.000
Block	138.890	3	.000
Model	138.890	3	.000

Source: Results managed by SPSS

The sig value is $0.000 < 0.05$, so the audit tenure, audit committee, and public accounting firm industry specialization variables simultaneously influence audit quality.

Table 8

Moderated Regression Analysis

	Wald	df	Sig.
X1	.001	1	.982
X2	.930	1	.335
X3	.000	1	1.000
Z	.003	1	.957
M1	.074	1	.785
M2	.585	1	.444
M3	.000	1	1.000
Constant	.104	1	.747

Source: Results managed by SPSS

As can be seen from the above table, the interaction between the audit tenure variable and client importance produced a Wald value of 0.074 with a significance level of $0.785 > 0.05$. Therefore, it can be said that the audit tenure variable, which is influenced by client importance, has no effect on audit quality. It can be inferred that the audit committee variable, which is moderated by client importance, has no effect on audit quality based on the Wald value of 0.585 with a significance of $0.444 > 0.05$ for the interaction of the audit committee variable and client importance.

Conclusion. Audit tenure has a positive effect on audit quality. This proves that the longer the public accounting firm's relationship with the company, the more the auditor understands the transactions and financial reports, so the quality of the audit provided will be better. The audit committee has a positive effect on audit quality. This shows that the existence of an audit committee can increase the reliability of a financial report so that good audit quality can be obtained. Public Accounting Firm Industry Specialization does not affect audit quality. This shows whether or not the auditor is a specialist in auditing a financial report. Auditors will of course maintain their professionalism in providing audit opinions according to the financial reports provided. Audit tenure, audit committee, and public accounting firm industry specialization moderated by client importance do not affect audit quality. This shows that how important or special a client is will not affect the audit quality results obtained because the auditor maintains professionalism and integrity in auditing a financial report. Given the limitations of this research, namely only using three independent variables, one dependent variable, and one moderating variable, we recommend that:

1. In further research, other variables are used, such as profitability, auditor professionalism.
2. Conduct testing on different company sectors.
3. Use primary data for further research.

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