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Audit Quality in Indonesian Manufacturing Companies Using a Moderating Regression Analysis Approach

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Abstract

Audit quality is vital because it aims to optimize management efficiency using financial reports. Several factors can influence audit quality, including Audit Tenure, Audit Firm Size, Audit Report Lag, and Audit Fees. This research analyzes the impact of Audit Tenure, Audit Firm Size, and Audit Report Lag on Audit Quality, with Audit Fees as a moderating variable. The population studied was manufacturing companies listed on the Indonesia Stock Exchange in 2019-2022. A pandemic known as COVID-19 emerged amidst economic growth, which caused all business subsectors in Indonesia to have a negative impact. One of the sectors affected is the manufacturing industry. The impacs is an increase in investment risk and the cost of equity capital in a company can occur due to the low trust of shareholders in financial statements. This often happens when companies need to ensure the quality of audit procedures. This research used 356 sample. Data analysis was carried out using Moderating Regression Analysis (MRA). The results show that audit tenure and audit firm size positively influence audit quality, while audit report lag negatively influences audit quality. Then it was also found that audit fees strengthen the influence of audit report lag on audit quality. Meanwhile, audit fees cannot moderate the influence of audit tenure and audit firm size based on audit quality. This result illustrates that company management must strive to minimize audit report lag by improving internal processes and promptly providing the necessary information to auditors to increase the relevance and quality of financial reports.

Keywords
Audit tenure, audit firm size, audit report lag, audit fee, audit quality

1.0 Introduction

The management of a company must report the company's operational activities and financial position in the form of financial reports. Financial reports presented by management are required to be transparent and have integrity. Public accountants are expected to be able to provide accurate information in the decision-making process and ensure that the financial reports prepared by management comply with applicable accounting standards (Karno et al., 2022). Financial reports describe a company's financial condition at a certain point in time or within a certain period. Financial reports are the basis for decision-making, so it is necessary to present good financial reports to provide confidence to users of financial reports (Eriska, 2021). Therefore, financial reports must be audited to convince interested parties of the truth of the reports that have been prepared. The audit process aims for the financial reports to contain high-quality and trustworthy financial information (Fahruroji et al., 2022).

The auditor is a third party who carries out audit functions and has the authority to provide an independent opinion on financial reports (S. et al. et al., 2019). The auditor's task is to examine and report errors and

findings found during the audit process of financial reports (Nuri, 2021). The auditor is a party who is trusted to provide guarantees regarding uncertainties that may occur through the quality of the audit produced (Andriani et al., 2020). The primary responsibility of an auditor is to assess the suitability of the financial reports presented by management, and the auditor's reliability is reflected in the quality of the audit produced. Various internal and external factors can influence audit quality. One of the internal factors is independence, which is an essential aspect of auditing (Andi Ghifary et al., 2022). Auditors must remain neutral and independent throughout the audit process and maintain a professional attitude. Apart from internal factors, external factors also arise outside the scope of the auditor. These factors are often difficult to predict, such as environmental factors, which include political and socio-cultural conditions and even natural disasters in a country whose occurrence is difficult to predict (Sapdian et al., 2023). At the end of 2019, a pandemic known as COVID-19 emerged amidst economic growth, which caused all business subsectors in Indonesia to have a negative impact. One of the sectors affected is the manufacturing industry, which has experienced a significant decline since March 2020.

The impact of COVID-19 encouraged manufacturing companies to lay off employees, which then caused a decline in the Purchasing Managers Index (PMI) on manufacturing industry in 2020. The Purchasing Managers Index on manufacturing industry decrease from 51.9 in February 2020 to 45.3 in in March 2020, and reached its lowest point of 27.5 in April 2020, namely a figure below 50 indicating a contraction in manufacturing activity (Kusumah, 2020). The impact of COVID-19 is also reflected in the government's official statement through the Ministry of Industry, which stated that several manufacturing industry sectors experienced a reduction in production capacity of up to 50 percent, except for the medical equipment and medicine sectors. According to KPMG (2020), this unpredictable economic instability can affect investors' confidence in the company's financial performance and cause various financial problems. An increase in investment risk and the cost of equity capital in a company can occur due to the low trust of shareholders in financial statements. This often happens when companies need to ensure the quality of audit procedures that are carried out properly because an auditor's ability to identify errors in financial reports is greatly influenced by audit quality (Albitar et al., 2021).

Then, considering the importance of the role of auditors today, we still often encounter cases of financial statement fraud caused by poor audit quality. Public Accountants are responsible for maintaining and improving audit quality to build public confidence in the accuracy and validity of published financial reports. As quoted from CNN Indonesia, there is a case of fraudulent financial reporting at PT. Garuda Indonesia (Persero) faced controversy after recording a net profit of US$809 thousand in 2018, in contrast to a loss of US$216.58 million in 2017. The company was suspected of being involved in fraudulent financial reporting because two Garuda Indonesia commissioners, Chairul Tanjung, and Dony Ooskaria, refused to sign the 2018 financial report. They refused to sign because they detected irregularities in the financial report (Pratiwi, 2019).

From this example, it can be concluded that an auditor should not only comply with the audit standard. Auditors also need to maintain their independence to avoid being trapped in unhealthy relationships with clients or between Public Accounting Firms (KAP) and clients. Nugrahanti & Darsono (2014), argue that the auditor's competence allows the detection of material misstatements, while the auditor reporting whether there is a material misstatement or not is determined by an auditor's independence. In principle, auditors are obliged to maintain the quality of audits carried out by applicable standards.

Several studies, such as Calocha and Herwiyanti (2020), Muhamad Taqi et al. (2020), and Isam Al-Qatamin et al. (2020) show that several factors can influence audit quality, including internal factors originating from the auditor. Such as experience, professional skills, audit budget pressure during the term of office, and knowledge about error detection), as well as external factors originating from the client, such as the size of the company or the fees given.

2.0 Literature Review

Agency theory is closely related to audit quality. Agency theory can help auditors as third parties in understanding conflicts of interest and solving the problem of information asymmetry between shareholders (principals) and management (agents). Agency theory strengthens the importance of audit quality in supporting transparency and trust in corporate financial reporting (Maulana & Laksito, 2021). Audit quality is a condition where the auditor must be able to convince users of financial reports that the audited reports do not contain material misstatements and fraud. To ensure this, auditors must follow established audit standards (Fahruroji et al., 2022).

S. P. Sari et al. (2019), in their research entitled The Effect Of Audit Tenure, Audit Fee, Accounting Firm Size And Auditor Specialization To Audit Quality, revealed that audit tenure has a positive effect on audit quality, audit rotation does not affect audit quality, Audit Fees cannot affect audit quality, and audit firm size cannot influence audit quality, while auditor specialization has a positive effect on audit quality. Similar research was also conducted by Andriani et al. (2020), the research sample of manufacturing companies listed on the IDX in 2016-2018 revealed that audit tenure significantly influences audit quality, audit firm size significantly influences audit quality, and company size does not significantly influence manufacturing company audit quality.

Indriyani and Meini (2021) also conducted this research and explained that audit firm size has a positive effect on audit quality, audit fees have a positive effect on audit quality, and company size does not affect audit quality. Then Widiastutik & Rustam (2022) also conducted similar research with the results that audit fees had a positive effect on audit quality and audit delay hurt audit quality. Research conducted by M. P. Sari et al. (2023) revealed that Audit tenure has a significant negative effect on audit quality, audit firm size has a positive and significant effect on audit quality, auditor specialization has a positive and significant effect on audit quality, Audit report lag has no effect on audit quality. While audit fees can moderate by weakening the influence of audit tenure and auditor specialization on audit quality, audit fees cannot moderate the influence of audit firm size on audit quality. Audit fees moderate by strengthening the influence of audit report lag on audit quality. Similar research was also conducted by Cahyaningrum & Pardistya (2023), which found that audit fees had a positive effect on audit quality, and the size of the client company had a positive effect on audit quality. Audit fees and the size of the client company affect audit quality.

2.1 Hypotheses Development

2.1.1 The Effect of Audit Tenure on Audit Quality

Audit Tenure is the length of the working relationship or engagement period between the auditor and the client in providing agreed audit services (Karno et al., 2022). According to the results of research conducted by Andriani et al. (2020), audit tenure positively influences audit quality. They found that a long period of cooperation between the Public Accounting Firm and the client can improve audit quality. In line with S.

P. Sari et al., (2019), which states that audit tenure positively affects audit quality, these results show that previous involvement will make it easier for auditors to carry out further examinations and increase auditor competence. Based on this explanation, the hypothesis proposed is:

H1: Audit tenure has a positive effect on audit quality

2.1.2 The Influence of Audit Firm Size on Audit Quality

According to Edastami (2022), audit firm size is a measure used to determine the size of a public accounting firm used by a company to audit the company's financial reports. Research conducted by Indriyani & Meini (2021) shows that audit firm size has a positive and significant effect on audit quality because auditors who work at Big Four audit firms tend to have a high level of integrity and expertise and have traits related to improving audit quality, such as good training, extensive experience, and international recognition. Several studies also show that audit firm size positively affects audit quality. A similar view was also expressed by Edastami (2022) and Andriani et al. (2020), stating that the size of the audit firm positively affects audit quality, where auditors included in large audit firms have good abilities. Based on this explanation, the hypothesis proposed is:

H2: Audit firm size has a positive effect on audit quality

2.1.3 The Effect of Audit Report Lag on Audit Quality

Audit report lag is the period for completion of an audit report by an independent auditor measured from the date the company's books are closed to the date stated in the independent auditor's report (Rohmah et al., 2023). The complexity of the audit process influences the length and shortness of the audit report lag. High complexity can cause auditors to take longer to audit the parent company and its subsidiaries. The time required to complete the audit process (audit report lag) will affect the timely availability of financial report information. Provide financial information can increase clarity in decision-making (Iskandar & Trisnawati, 2010).

The research results by Widiastutik and Rustam (2022) show that audit report lag hurts audit quality. This is in line with research Darmawan & Ardini (2021), which states that audit report lag has a negative effect on audit quality. Based on this explanation, the hypothesis proposed is:

H3: Audit Report Lag has a negative effect on Audit Quality

2.1.4 The Influence of Audit Fees on Audit Tenure on Audit Quality

According to agency theory, audit assignments are usually based on an institutional agreement between company management and the auditor; this agreement is also related to the fees given. An offer that is different from management's wishes will cause management to choose another auditor; however, if the offer given by the auditor is by management's expertise and wishes, then a good relationship will be established. This good relationship can be emotional if it occurs consistently, and this will impact audit quality (Edastami, 2022). Audit quality can be improved if the audit period can be continued as determined by the government because within 3 years, the auditor can only understand the specifics of his client's business. On the other hand, if the auditor audits the company for only one year, then the auditor is considered not to understand the specifications of the client company. This causes audit results to be of poor quality. Auditors

with high audit fees usually have good competence in accounting, finance, and audit processes, but they also need a further period to produce higher-quality audit reports (Lee & Sukartha, 2017). Based on this explanation, the hypothesis proposed is:

H4: Audit fees strengthen the influence of audit tenure on audit quality

2.1.5 The Influence of Audit Fees on Audit Firm Size on Audit Quality

If the company is able to pay high audit fees, the company can use the services of auditors from large audit firm (Big Four) so that it will improve audit quality. Large audit firms (Big Four) have high expertise and more experienced resources in the audit field. This can be interpreted as saying that Big Four audit firm elements have high audit quality, enabling them to carry out audits well and fulfill their duties well. Apart from that, the relationship between audit firm size and audit quality is strengthened by the presence of high audit fees because audit firms that receive high fees tend to carry out audits carefully and accurately so that the resulting audit quality is of high quality (Edastami, 2022).

Large audit firms have a greater incentive to conduct audits more accurately because they have close relationships with clients, and the risk of losing clients can arise if the audit firm provides inaccurate reports. The existence of high-quality human resources in large audit firms compared to small audit firms is able to produce quality audits. Therefore, large audit firms will definitely require high audit fees to support all the activities they carry out. Based on this explanation, the hypothesis proposed is:

H5: Audit fees strengthen the influence of Audit firm size on audit quality

2.1.6 The Effect of Audit Fees on Audit Report Lag on Audit Quality

Audit fees can strengthen the influence of audit report lag on audit quality because the size of the audit fee received by the auditor can influence the motivation and resources allocated for the audit. When audit fees are higher, auditors may be more inclined to allocate more time, effort, and resources to the audit, including conducting more in-depth analysis. This can increase the auditor's ability to identify potential errors or fraud in financial reports, improving audit quality (M. P. Sari et al., 2023).

Thus, a higher audit fee can strengthen the effect of audit report lag on audit quality by enabling auditors to carry out audits more thoroughly, especially in situations where delays in the submission of audit reports become more important or raise concerns about audit quality. Delays in providing financial information can increase the level of uncertainty in decision-making. This is in line with the research results of Sari et al. (2023) audit fees can strengthen the influence of audit report lag on audit quality. Based on this explanation, the hypothesis proposed is:

H6: Audit Fees strengthen the influence of Audit Report Lag on audit quality.

3.0 Methods

3.1 Samples

The population focused in this research is manufacturing companies listed on the Indonesia Stock Exchange from 2019 to 2022. The research data used is secondary data sourced from annual reports of manufacturing

companies. The sampling method used was the purposive sampling method. Sample selection is carried out based on suitability to specific characteristics and criteria.

3.2 Definition and Measurement of Variables

3.2.1 Dependent Variable

In this research, the dependent variable is audit quality. According to Deangelo (1981), audit quality refers to the likelihood that an auditor will discover and report violations in his client's accounting system. Audit quality in this research is measured using discretionary accruals (DAC) or earnings management as a proxy for audit quality. Discretionary accruals describe the possibility of active intervention from management in the earnings reporting process. A high level of discretionary accruals can indicate low audit quality because it indicates a higher possibility of financial statement fraud by management.

In research, lower discretionary accruals are associated with higher audit quality (Sari et al., 2023). The discretionary accruals model modified by Kazsnik in research (Rahayu et al., 2020) is used to determine the ranking of earnings management.

Step 1: In calculating the level of discretionary accruals, subtract net income from operating cash flow to get total accruals

$$TAC_{it} = NI_{it} - CFO_{it}$$

Step 2: After obtaining the total accrual value (TAC), it is estimated using the One Least Square (OLS) regression model as explained below.

$$\frac{TAC_{it}}{TA_{i,t-1}} = b_1 \left[\frac{1}{TA_{i,t-1}}\right] + b_2 \left[\frac{\Delta Rev_{i,t}}{TA_{i,t-1}}\right] + b_3 \left[\frac{PPE_{i,t}}{TA_{i,t-1}}\right] + b_4 \left[\frac{\Delta CFO_{i,t}}{TA_{i,t-1}}\right] \Sigma$$

Step 3: After getting the regression coefficients from the previous regression model, the next step is calculating non-discretionary accruals (NDA) using the following formula.

$$NDA_{i,t} = b_1 \left[\frac{1}{TA_{i,t-1}}\right] + b_2 \left[\frac{\Delta REV_{i,t} - \Delta TR_{i,t}}{TA_{i,t-1}}\right] + b_3 \left[\frac{PPE_{i,t}}{TA_{i,t-1}}\right] + b_4 \left[\frac{\Delta CFO_{i,t}}{TA_{i,t-1}}\right] \Sigma$$

After that, we can calculate discretionary accruals (DAC) with the following formula.

$$DAC = \frac{TAC_{it}}{TA_{it-1}} - NDA_{i,t}$$

$TAC_{i,t}$ = Total Company Accruals (i) in the year period (t)
NI_{it} = Company's Net Profit (I) in period (t)
CFO_{it} = Cash flow from company operating activities (I) in period (t)
$TA_{i,t-1}$ = Total company assets (i) in the previous year (t-1)
$\Delta Rev_{i,t}$ = Change in company revenue (i) in year (t)
$PPE_{i,t}$ = Fixed assets (property, plant and equipment) of the company in year t

$\Delta TR_{i,t}$ = Change in company receivables (i) period (t)
ΔCFO = Change in operating cash flow from year t-1 to year t
$NDA_{i,t}$ = Non-Discretionary Accrual of company i in year t
b = Fitted Coefficient obtained from the regression results on the total accrual calculation

3.2.2 Independent Variable

An independent variable is also called a variable suspected to be the cause (presumed cause variable) (Liana, 2009). The independent variables in this research are audit tenure, KAP size, and audit report lag.

Audit Tenure

Audit tenure is the length of the relationship between the auditor and the client measured by the number of years (Indahsari et al., 2023). In this research, audit tenure is measured by adding up the total number of years in which the same Public Accounting Firm conducted an audit of a company. 2019 is determined as the first year of the engagement by giving a score of 1, and then a score of 1 is added for each subsequent year during the research period from 2019 to 2022.

Audit Tenure (TENURE) = the length of time the audit firms audit the same company

Audit Firm size

Audit firm size is a measure used to determine the size of a public accounting firm used by a company to audit the company's financial reports (Edastami, 2022). In this research, measuring the size of a KAP is divided into two groups: audit firms that are related to the Big Four and audit firms that are not related to the Big Four (T. M. Putri & Cahyonowati, 2014). The audit firm size variable is measured using a dummy variable. A score of 1 will be given to companies that use Big Four audit firm services in auditing their financial statements. Conversely, a score of 0 will be given to companies that use the services of Non-Big Four audit firms in their financial report audits (Heryanto et al., 2019).

Audit Report Lag

According to Rohman (2023), audit report lag is the period for an independent auditor to complete an audit report, measured from the date the company closes its books to the date stated in the independent auditor's report. This variable is measured by calculating from the end date of the accounting period to the date the audited financial report is issued. This is an essential factor because long delays can reduce the usefulness of financial reports.

Audit Report lag (ARL) = Audit report date – book closing date

3.2.3 Moderating Variable

Moderating variables can weaken or strengthen the direct relationship between the dependent and independent variables, and they can influence the nature or direction of the relationship between variables (Liana, 2009). In this study, the moderating variable is audit fees.

Audit fees are fees companies pay to auditors for services provided during the audit of the company's annual report. The auditor's fee depends on the risk of the task, the complexity of the services offered, the expertise required to provide these services, and the cost structure of the related audit firm (Damayanti, n.d., 2019).

The audit fee variable is proxied by the professional fee reported in the company's financial report or in the company's annual report listed on the Indonesia Stock Exchange (BEI). This variable is also measured using logarithms derived from professional fee account data (Rifai, 2019). The formula for measuring the audit fee variable is as follows:

Audit Fee (FEE) = Ln (audit fee)

3.3 Data Analysis Methods

3.3.1 Classic assumption test

The classical assumption tests that are carried out are the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

3.3.2 Moderating Regression Test

Regression analysis is an analysis of independent variables that includes one or more independent variables and aims to describe the general mean or dependent variable based on the known values of the independent variables (Ghozali, 2016). In this research, testing was carried out using Moderated Regression Analysis (MRA) to determine the relationship between the dependent variable, moderating variables, and several independent variables.

The analytical method to maintain sample integrity and provide a basis for testing the influence of moderating variables is moderated regression analysis (MRA) (Ghozali, 2016). This research was conducted to determine the effect of audit tenure, audit firm size, and audit report lag, along with the moderating variable in this research, namely audit fees. Calculated as follows:

$$Y = \alpha + \beta_1 \text{TENURE}_{it} + \beta_2 \text{AFS}_{it} + \beta_3 \text{ARL}_{it} + \beta_4 \text{TENURE}_{it} * \text{FEE}_{it} + \beta_5 \text{AFS}_{it} * \text{FEE}_{it} + \beta_6 \text{ALR}_{it} * \text{FEE}_{it} + €_{it}$$

Description:
Y = Dependent Variable
α = Constant
β = Coefficient
TENURE = Tenure audit
AFS = Audit Firm Size
ARL = Audit Report Lag
FEE = Audit Fee
€ = Error
i = Cross-section data (company)
t = Time-series data (year)

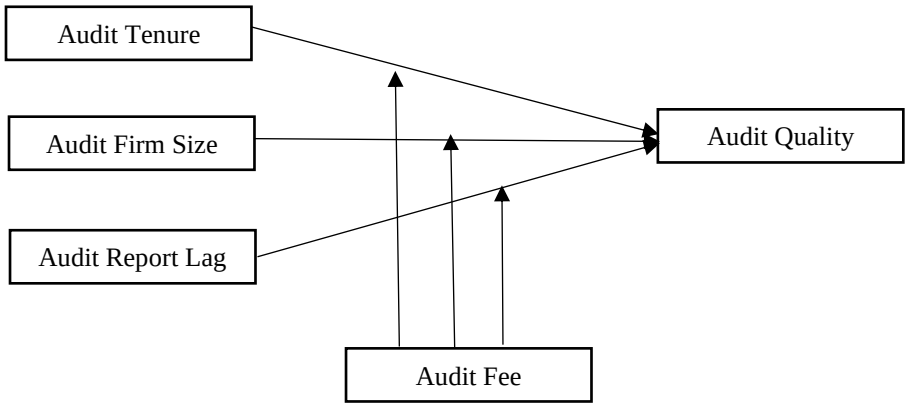

Figure 1: Conceptual Framework

3.3.3 Hypothesis testing

In hypothesis testing, the coefficient of determination (R^2) and t test are carried out. This is done to measure the model's ability to explain changes in the dependent variable and to measure the magnitude of the influence of the independent variable on changes in the dependent variable being explained (Ghozali, 2016).

4.0 Results and Discussion

4.1 Descriptive analysis

The population in this study includes manufacturing companies listed on the Indonesia Stock Exchange during the 2019-2022 period. The sample selection method used in this research is purposive sampling. After selecting the sample according to the predetermined criteria, 89 companies met the requirements. Therefore, the total sample used as the object of this research for four years was 356 samples. The following is a detailed table to determine the sample used.

Table 1: Sample Determination

No.	Sample Criteria	Amount
1	Manufacturing companies listed consecutively on the Indonesia Stock Exchange in 2019-2022	184
2	Manufacturing companies that do not publish audited annual financial reports for the 2019-2022	(59)
3	Companies that do not include professional fees in their financial reports	(15)
4	Financial reports are not denominated in rupiah	(21)
	Total of samples that meet the criteria	89
	Total of samples for 4 years	356

Descriptive statistical analysis is used to provide an overview of sample data, including minimum values, maximum values, averages, and standard deviations of the variables used in this research. Table 2 shows that 356 data were used during 2019-2022.

Table 2: Results of descriptive statistical analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Tenure	356	1.00	4.00	2.15	1.08
Audit Firm Size	356	0.00	1.00	0.36	0.48
Audit Report Lag	356	33.00	182.00	90.53	25.56
Audit Fee	356	19.06	25.68	22.16	1.55
Audit Quality	356	-0.38	0.67	0.06	0.15

Source: SPSS output

Table 3: Frequency Distribution

Audit Firm Size		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0.00	226	63.5	63.5	63.5
	1.00	130	36.5	36.5	100.0
	Total	356	100.0	100.0	

Source: SPSS output

4.2 Classic assumption test

4.2.1 Normality test

The normality test aims to determine whether the data is normally distributed or not using the Kolmogorov-Smirnov test. The following normality test results are available in the table below.

Table 4: Normality Test results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		356
Normal Parameters[a]	Mean	.0326803
	Std. Deviation	.63911168
Most Extreme Differences	Absolute	.071
	Positive	.070
	Negative	-.071
Kolmogorov-Smirnov Z		1.346
Asymp. Sig. (2-tailed)		.053

Source: SPSS output

Based on the table above, the results of the Kolmogorov-Smirnov test show that the significant value of Asymp sig. (2-tailed) is 0.053. From these results, it can be concluded that the residual values of the regression model in this study are normally distributed because the Asymp Sig. (2-tailed) greater than 0.05.

4.2.2 Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. Multicollinearity is assessed based on tolerance values and the Variance Inflation Factor (VIF). There is no indication of multicollinearity in the regression model when the tolerance value is > 0.10 or equal to VIF < 10. The following are the results of the multicollinearity test:

Table 5: Multicollinearity Test Results

Variable	Tolerance	VIF
Audit Tenure	0.993	1.007
Audit Firm Size	0.885	1.130
Audit Report lag	0.969	1.032
Audit Fee	0.904	1.106

Source: SPSS output

Based on the results of the multicollinearity test analysis above, it was found that the tolerance value was > 0.1, and the VIF value was < 10. These results indicate no multicollinearity problem in the regression model so that this model can be used for further analysis.

4.2.3 Heteroscedasticity Test

To find out whether there are differences in the regression model in residual variations between one study and another, a heteroscedasticity test is carried out. Heteroscedasticity testing was carried out using the Glejser method. The following heteroscedasticity test results can be seen in the table below:

Table 6: Heteroscedasticity Test Results

Variable	Sig	Limit	Conclusion
Audit Tenure	0.126	>0.05	Heteroscedasticity does not occur
Audit Firm Size	0.822	>0.05	Heteroscedasticity does not occur
Audit Report Lag	0.599	>0.05	Heteroscedasticity does not occur
Audit fee	0.080	>0.05	Heteroscedasticity does not occur

Source: SPSS output

Based on the results of the heteroscedasticity test analysis above, it can be seen that the probability value is more than 0.05, so that the variables in the research do not have heteroscedasticity.

4.2.4 Autocorrelation Test

The autocorrelation test is carried out to determine whether there is a correlation between the confounding error in period t and the confounding error in the previous period (t-1) in the linear regression model. The Durbin-Watson Test (DW test) was used to detect the presence of autocorrelation in this study. The following autocorrelation test results are available in the table below.

Table 7: Autocorrelation test results

DU	**DW**	**4-DU**
1,799	1,825	2,201

Source: SPSS output

From the table above, DW has a value of 1.825. With a sample size of 356 and 3 independent variables, the calculated DU value is 1.799. Based on the formula DU<DW<4-DU, it is concluded that DW of 1.825 exceeds DU and is less than 4-DU, namely 1.799 <1.825 <2.201. This shows that the regression model is free of autocorrelation.

4.3 Moderating Regression Analysis

In this research, a data analysis method was used using a regression model with moderating variables to test the influence of independent variables and moderating variables on the dependent variable. The following are the results of the regression analysis with the moderating model below:

Table 8: Moderating Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	0.130	0.113		1.151	0.250
	Audit Tenure	0.436	0.080	0.225	5.472	0.000
	Audit Firm Size	0.216	0.070	0.174	3.071	0.002
	ARL	-0.354	0.091	-0.169	-3.876	0.018
	Audit Fee	0.420	0.061	0.296	6.876	0.000
	Audit Tenure*Audit fee	-0.043	0.037	-0.052	-1.148	0.252
	Audit Firm Size*Audit fee	-0.060	0.052	-0.048	-1.145	0.253
	ARL*Audit Fee	0.303	0.073	0.229	4.180	0.000

Source: SPSS output

Based on the table above, the resulting regression equation is as follows:

Y= 0,130 + 0,436 X1 + 0,216 X2 - 0,354 X3 + 0,420 M – 0,043 X1*M -0,060 X2*M + 0,303 X3*M + e

From the results of the regression equation in the table above, the following conclusions can be drawn:
The constant value is 0.130, which means that if there are no audit tenure, Audit Firm size, audit report lag, audit fee, audit tenure*audit fee, Audit Firm size*audit fee, audit report lag*audit fee variables that influence audit quality, then audit quality is 0.130 units. The regression coefficient value for the audit tenure variable is 0.436, which means that if the audit tenure variable increases by one unit, audit quality will increase by 0.436, assuming all other independent variables are constant. The regression coefficient value for the Audit firm size variable is 0.216, which means that if the Audit firm size variable increases by one unit, audit quality will increase by 0.216, assuming all other independent variables are constant.

The regression coefficient value of the audit report lag variable is -0.354, which means that if the audit report lag variable increases by one unit, audit quality will decrease by 0.354, assuming all other independent variables are constant. The moderation coefficient value for audit tenure and audit fees is -0.043, which means that if the audit tenure and audit fee variables increase by one unit, audit quality will decrease by 0.043, assuming all other independent variables are constant. The moderation coefficient value of Audit firm size and audit fees is -0.060, which means that if the audit firm size and audit fee variables increase by one unit, audit quality will decrease by 0.060, assuming all other independent variables are constant. The moderation coefficient value of audit report lag and audit fees is 0.303, which means that if

the audit report lag and audit fee variables increase by one unit, audit quality will increase by 0.303, assuming all other independent variables are constant.

The coefficient of determination is calculated based on the Adjusted R Square value. The results of the coefficient of determination test can be seen in the table below:

Table 9: Coefficient of Determination test results (R^2)

R	R Square	Adjusted R Square
0.650	0.422	0.411

Source: SPSS output

From the table above, the coefficient of determination (R^2) value is 0.411. This means that the variables audit tenure, audit firm size, audit report lag, and audit fees influence the audit quality variable by 41.1%. In comparison, the remaining 58.9% is influenced by other variables not included in this research model. The T statistical test assesses the extent to which each independent variable individually influences the dependent variable in the regression model. With a significance level of 0.05, a hypothesis can be accepted or rejected. The following are the results of the t-test:

Table 10: Statistical Test Results t

Variable	Hypothesis	B	Sig.	Conclusion
Audit Tenure	Audit tenure has a positive effect on audit quality	0.436	0.000	H1 Accepted
Audit Firm size	Audit Firm size has a positive effect on audit quality	0.216	0.002	H2 Accepted
Audit Report Lag	Audit Report Lag has a negative effect on Audit Quality	-0.354	0.018	H3 Accepted
Audit Tenure*Audit Fee	Audit Fees strengthen the influence of audit tenure on audit quality	-0.043	0.252	H4 Rejected
Audit firm size*Audit Fee	Audit Fees strengthen the influence of Audit firm size on audit quality	-0.060	0.253	H5 Rejected
Audit Report Lag*Audit Fee	Audit Fee Strengthens the Influence of Audit Report Lag on Audit Quality.	0.303	0.000	H6 Accepted

Source: SPSS output

The Influence of Audit Tenure on Audit Quality

The first hypothesis (H1) in this research states that audit tenure positively impacts audit quality. The regression analysis results show that audit tenure has a positive regression coefficient of 0.436 with a significance level of 0.000 <0.05. Based on the regression findings, audit tenure significantly positively affects audit quality, so H1 is supported. This finding is in line with Andriani et al., n.d. (2020) and S. P. Sari et al. (2019), which state that audit tenure positively affects audit quality.

The longer an auditor works with a company, the better their understanding of the business operations, risks involved, and the company's accounting systems. With more profound experience, auditors can conduct audits more efficiently and effectively and have better abilities to identify fraud in financial reports.

This finding, however, is not in line with those made by (Wicaksono and Purwanto, 2021) and Kurniasih and Rohman (2014), confirming that audit tenure has a negative and significant influence on audit quality. This shows that the length of the relationship between the auditor and the client can influence audit quality, especially in the context of professionalism in carrying out audit duties. Thus, the longer the audit tenure, the lower the quality of the resulting audit.

The Influence of Audit Firm Size on Audit Quality

The second hypothesis (H2) in this study states that audit firm size positively impacts audit quality. Regression analysis shows that audit firm size has a positive regression coefficient of 0.216 with a significance level of 0.002 <0.05. Based on these findings, audit firm size significantly positively affects audit quality, so H2 is supported.

The size of the audit firm positively influences audit quality because auditors who work in large audit firms such as the Big Four tend to have better skills, integrity and characteristics. These auditors also benefit from training, experience, and international recognition. In addition, large Audit firms tend to produce quality audits. The results of this research support research conducted by Indriyani & Meini (2021) and Edastami (2022) that audit firm size has a positive and significant effect on audit quality.

The Effect of Audit Report Lag on Audit Quality

The third hypothesis (H3) in this research states that audit report lag has a negative impact on audit quality. The regression analysis results show that audit report lag has a negative regression coefficient of 0.354 with a significance level of 0.018 <0.05. Based on the regression findings, it can be concluded that audit report lag significantly negatively affects audit quality, so H3 is supported. The research results align with those conducted by Widiastutik and Rustam (2022) and Darmawan and Ardini (2021), who stated that audit report lag negatively affects audit quality.

These results indicate that the existence of audit report lag has a negative impact on audit quality. This means that the greater the audit report lag value, it is not directly proportional to the increase in audit quality; on the contrary, audit quality tends to decrease. The length of the period between the book closing date and the publication of the audit report does not directly affect the quality of the audit. However, it does affect the relevance of the company's financial reports.

The Influence of Audit Fees and Audit Tenure on Audit Quality

The fourth hypothesis (H4) in this research states that audit fees strengthen the influence of audit tenure on audit quality. The results of hypothesis testing show that the significance level is 0.252 > 0.05, meaning that audit fees cannot moderate audit tenure on audit quality. Based on the regression findings, it can be concluded that H4 is not supported.

Cooperation between management and auditors, regulated by the contract and fees provided, will not affect the length of the cooperative relationship between the two on audit quality. In this context, the high or low

audit fees will not affect the quality of the resulting audit, regardless of the length of the relationship or engagement between the auditor and management. Auditors will not be emotionally tied to high fees because auditors are professionals who must maintain independence and competence to ensure good audit quality. This shows that audit fees cannot moderate the effect of the length of the relationship between management and auditors on audit quality.

This research's results align with Edastami (2022) and Lee & Sukartha (2017), who states that audit fees cannot moderate audit tenure on audit quality. However, this study's results are different from those of M. P. Sari et al. (2023), who stated that audit fees weaken audit tenure on audit quality. This means that high audit fees can weaken the negative influence of audit tenure.

The Influence of Audit Fees and Audit Firm Size on Audit Quality

The fifth hypothesis (H5) in this research states that audit fees strengthen the Audit firm's size of audit quality. The results of the hypothesis testing show that the significance level is 0.253 > 0.05, meaning that audit fees cannot moderate the size of an audit firm based on audit quality. Based on the regression findings, it can be concluded that H5 is not supported.

Providing high audit fees to large Audit firms (Big Four) cannot influence whether audit quality levels are high or low. This is because large Audit firms (Big Four) are relatively economically dependent on their clients. An auditor who has a good reputation has competent human resources and upholds professionalism. Therefore, they tend not to be easily influenced by the amount of incentives or audit fees provided. The results of this study are in line with M. P. Sari et al. (2023) and Edastami (2022) who stated that audit fees cannot moderate the influence of Audit firm size on audit quality.

The Influence of Audit Fees and Audit Report Lag on Audit Quality

This research's sixth hypothesis (H6) states that audit fees strengthen audit report lag on audit quality. Based on the results of hypothesis testing, it shows that the audit report lag regression analysis results have a positive regression coefficient of 0.303 with a significance level of 0.000 <0.05, meaning that the audit fee strengthens the audit report lag on audit quality. Based on the regression findings, it can be concluded that H6 is supported.

The extensive audit fee received by the auditor can strengthen the influence of audit report lag on audit quality. With high audit fees, auditors tend to be more motivated to allocate more time, energy, and resources, including conducting more in-depth analyses. This can increase the auditor's ability to identify potential errors or fraud in financial reports, thereby improving audit quality. Therefore, the size of the audit fee can strengthen the influence of audit report lag on audit quality, especially in situations where delays in submitting audit reports become significant. The research results are in line with M. P. Sari et al. (2023) that audit fees strengthen the influence of audit report lag on audit quality.

5. Conclusion

Based on the results of data analysis on the influence of audit tenure, Audit firm size, and audit report lag on audit quality with audit fees as a moderating variable, the conclusions obtained are as follows:

Audit tenure has a positive effect on audit quality. Auditors who have a long engagement with a company tend to have a good understanding of the company's business operations and accounting system. With deeper experience, they can conduct audits more efficiently and effectively and have good abilities to detect fraud in financial reports.

Audit firm size has a positive effect on audit quality. Auditors who work in large audit firms such as the Big Four tend to have better integrity, skills, and characteristics. These auditors also have training, experience, and international recognition, and Big Four audit firms tend to produce quality audits.
Audit report lag has a negative effect on audit quality. The longer the period between the book closing date and the publication of the audit report can reduce the relevance of the company's financial reports, thereby reducing the quality of the resulting audit.

Audit fees cannot moderate audit tenure on audit quality. The high or low audit fees will not affect the quality of the resulting audit, regardless of the length of the relationship or engagement between the auditor and management. Auditors will not be emotionally tied to high fees because auditors are professionals who must maintain independence and competence to ensure good audit quality.

Audit fees cannot moderate the audit firm measure of audit quality. Large audit firms (Big Four) are not too economically dependent on their clients. An auditor who has a good reputation has competent human resources and upholds professionalism. Therefore, they tend not to be easily influenced by the amount of incentives or audit fees provided.

Audit fees strengthen the influence of audit report lag on audit quality. With high audit fees, auditors will be more motivated to allocate more time, energy, and resources when conducting audits, including conducting more in-depth analyses. This can increase the auditor's ability to identify potential errors or fraud in financial reports, thereby improving audit quality.

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