



# Influence Characteristics Of The Audit Committee, Work Stress, Turn The External Auditor And Cost Audit Of The Quality Of Audit Company Manufacturing Contained In Indonesia Stock Exchange

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## ABSTRACT

This study aimed to analyze the influence of gender, age, time of audit, the change of auditor and the external costs of the audit to the quality of auditors. Some previous studies of the quality of auditors showed different results - different. Therefore, other studies need to be done to test the theory about the quality auditor. The population of this study were 143 manufacturing companies. The sampling method used is purposive sampling method, in order to obtain a sample of 17 companies for 3 years of observation (2013-2015) with 51 observations (observation). Data were obtained from a sample of companies that are downloaded from the Indonesia Stock Exchange website. Data analysis technique used is descriptive statistical analysis and logistic regression analysis. The process of data analysis done first is descriptive analysis, logistic regression analysis and then test the hypothesis. The results of this study indicate that the partial replacement of external auditors and audit biaya significantly affect the quality of auditors. As for gender, age and time has no effect partial audit of the Quality auditor. The results of this study simultaneously gender, age, time of audit, the change of the external auditor and audit fees simultaneous effect on audit quality.

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## 1. INTRODUCTION

Public accountant profession is a profession trusted by the public (Primarahaarjo & Handoko, 2011) (Christiawan, 2002) (Purwanda & Harahap, 2015) (Setiyani, 2005). From the profession of public accountant, the public expects a free and impartial assessment of the information presented by the

management of the company in financial statements where the public accountant profession is responsible for increasing the level of reliability of the company's financial statements, so that the public obtains reliable financial information as the basis of decision making (Arisinta, 2013) (Rizal & Liyundira, 2016) (Andarwanto, 2015). According to IAI (SPAP, 2014) the purpose of general examination of financial statements conducted by public accountants is to express an opinion on fairness in all material matters in accordance with generally accepted accounting principles. The auditor's report is a means for the auditor to express his opinion and state whether the audit has been carried out based on the auditing standards that have been set (Nugraha & Ramantha, 2015) (A. Kartika, 2011). In carrying out their duties as auditors, the most important thing to note by public accountants is the quality of audits they make. Indonesian Institute of Accountants stated that the audit conducted by auditors is said to be qualified, if it meets auditing standards and quality control standards (W. Kurnia et al., 2014) (Tandiontong, 2016) (Bustami, 2013).

According to De Angelo presented by (Castellani, 2008) defines the quality of the audit as the probability (probability) that an auditor finds and reports a violation in his client's accounting system. The ability to find material misstatements in the company's financial statements depends on the competence of the auditor while the willingness to report the findings of misrepresentation depends on its independence. Based on the Professional Standards of Public Accountants (SPAP) audits conducted by auditors can be said to be qualified if they meet the requirements of auditing standards. Auditing standards include the professional quality of independent auditors, considerations used in the implementation of audits and extension of auditor reports (Tjun et al., 2012) (Purnomo, 2012) (Setiawan & Wahyono, 2016). Coram et al presented by (Hartadi, 2009) suggest that the quality of auditors is how likely an auditor is to find unintentional/intentional errors from the company's financial statements, as well as how likely the findings are to be later reported and included in the audit opinion. From the understanding of the quality of the audit, it can be concluded that the quality of the audit is all possibilities where the auditor at the time of auditing the client's financial statements can find violations that occur in the client's accounting system and report it in the auditing financial statements, where in carrying out its duties the auditor is guided by auditing standards and the relevant public accountant code of conduct (Hardiningsih, 2010) (Agusti & Pertiwi, 2013).

The bankruptcy of large companies such as Enron and WorldCom is a challenge that implements Good Corporate Governance. Although the company has been audited by a well-known public accounting firm but has not been able to show that the company has good audit quality (Sulistiawan & Januarsari, 2011) (Livia, 2007) (Hamja, n.d.). This suggests that the big name public accounting firm is not a guarantee of the quality of audits generated. Therefore, a committee is required that can maintain an adequate internal control system as well as monitor the performance of external auditors to realize good corporate governance. The success of the audit committee in carrying out its duties and responsibilities is certainly influenced by the diversity of resources of members of the audit committee (Tjun et al., 2012) (Tandiontong, 2016) (Shalicha & Rahardjo, 2012) (Rosdiani, 2011). Such diversity or variation can be seen from various aspects such as age, gender, ethnicity or race, culture, religion, region or country, educational background, knowledge, technical skills and expertise, experience in business and industry, career and work experience. Researches in Indonesia that review the characteristics of audit committees in companies in Indonesia are still limited. Therefore, the characteristics of this audit committee are important and interesting issues for further research (Sutardi, 2007) (Rustiarini, 2012). In addition, some previous studies have discussed the characteristics of the board of directors rather than the characteristics of the audit committee.

In this study the authors measured the audit committee's characteristics of age and gender. In addition to age and gender the author also added other variables that are considered related to audit quality such as auditor work stress, auditor turnover and external audit fees (Cahya, 2013) (Nurkhin, 2009) (Bustami, 2013) (Okta et al., n.d.). Work stress is a psychological phenomenon, where there is an imbalance between the demands in the work and the ability of the individual to cope with the demands. In relation to the quality of work stress audits are widely associated with some discourses that discuss about the quality of audits that are increasingly decreasing and it is influenced by many

things both from within the auditor himself and from the environment in which he works (A. L. Kurnia, 2016) (Setyorini & Dewayanto, 2011). The stress faced in doing the work if it can not be found a solution will cause the auditor to be unable to work properly, resulting in the audit findings being inaccurate, the advice or recommendations given are not appropriate. Therefore, the stress experienced by auditors is very detrimental to the audited organization because the audit results can not be used to eliminate the problems faced by the organization and for the organization, such audits are also detrimental because the audit conducted by the auditor is not economical or there is waste in the organization. In this study, the authors will measure the stress experienced by auditors from the length of time it takes auditors to audit the company's financial statements (Purba, 2013).

External audit costs are one of the responsibilities of the auditor to his clients. The amount of fee is what sometimes makes an auditor in a dilemma, on the one hand the auditor must be independent in giving opinions on the fairness of financial statements related to the interests of many parties, but on the other hand the auditor must also be able to meet the demands desired by the client who pays a fee for his services, so that his client is satisfied with his work and continue to use his services in the future (Purba, 2013) (E. Kartika, 2013) (ILMI, 2016) (AUDIT, n.d.).

Ni Wayan Rustiarini (Rustiarini, 2012) tested the Audit Committee and Audit Quality: Review based on the Characteristics, Competencies and Activities of the Audit Committee with 9 independent variables used including the characteristics of the audit committee (measured by age, gender and nationality), the competence of the audit committee (measured by independence, education level, expertise in accounting and finance and work experience) and the activities of the audit committee (measured by the frequency of meetings, number of members and time commitments) and dependent variables are the quality of audits. The research was conducted on manufacturing companies listed on the Indonesia Stock Exchange in 2009–2011. The study found that age, nationality, education level, accounting expertise and frequency of meetings had a significant impact on audit quality, while independence, time commitment, work experience and number of members had no effect on audit quality. In this study the authors were interested in re-examining the influence of audit committee characteristics (measured by age and gender) on audit quality by adding new variables such as work stress, auditor turnover and external audit costs. This research was conducted using data of manufacturing companies listed on the Indonesia Stock Exchange in 2013–2015.

## 2. RESEARCH METHOD

This type of research is empirical research that focuses on the purpose of problem solving and has logical stages, the method is strong and organized to identify problems, collect data, analyze them and form a conclusion (Siyoto & Sodik, 2015) (AMIN, 2015) (Enny, 2016) (AMI N SYUKRON, 2015). In addition to empirical research, this research is also a correlation study that sees the relationship between a variable and another variable. This research was conducted by taking the necessary data from the website of the Indonesia Stock Exchange ([www.idx.co.id](http://www.idx.co.id)) and data from the website (sahamok.com). The data studied is data of manufacturing companies registered with IDX from 2013–2015. The analysis tool used in this study is logistic regression. The reason for the use of logistic regression is because dependent variables are measured on a nominal scale and are dummy variables. According to (Ghozali, 2006) suggests that in analysis with logistic regression does not require the assumption of normality of data on independent variables because independent variables are a mixture of continuous variables (metric) and categorical (non-metric). Stages in testing using logistic regression test.

## 3. RESULTS AND DISCUSSIONS

### 3.1. Data Analysis Results.

Based on descriptive statistical analysis known from 2013–2015 companies that have no women in the audit committee amounted to 24 (47.1%) 8 companies with three years of observation, while the companies with women in the audit committee amounted to 27 (52.9 %) 9 companies with three years of observation. Descriptive Statistics of Auditor Turnover, known from 2013–2015 companies that did not make auditor turnover of 27 (52.9 %) 9 companies with three years of observation, while the

Company changed auditors by 24 (47.1 %) i.e. 8 companies with three years of observation. Audit Quality Descriptive Statistics, known from 2013-2015 unaudited companies by KAP Big 4 of 36 (70.6 %) 12 companies with three years of observation, while companies audited by KAP Big 4 amounted to 15 (29.4%) 5 companies with three years of observation. Descriptive Statistics age, Audit Time and External Audit Costs, are known as follows. (a). The minimum age is 41 years old while the maximum age is 75 years. The average and standard deviation from Age is 57,608 years and 9.4891 years. (b). The minimum value of the auditing time is 51 days while the maximum value of the auditing time is 146 days. The average and standard deviation from the audit time was 78,686 days and 13,7891 days. (c). The minimum value of the Audit External Cost is 19.11 while the maximum value of the Audit External Cost is 25.13. The average and standard deviation from external audit costs was 21.53 and 1.549.

Logistics Regression Analysis, Assessing Overall Model Fit In logical regression, the result of -2log-likelihood statistical differences between logistics regression models using a set of free variables and simpler models can be used to determine whether a logistic regression model that uses a set of free variables is better at matching or adjusting data than a simple logistic regression model. If the -2log likelihood statistic on a logistic regression model that uses a set of free variables is smaller than a simpler model, then a logistic regression model that uses a set of free variables is better at matching data than that simpler model. The final -2Log Likelihood value in Step 1 Iteration 6 is 25,714 < -2Log Likelihood initially in Step 0 Iteration 2 of 61,791. The decrease in value between the initial -2Log Likelihood and the final Log Likelihood value indicates that this research model is considered fit, meaning that the addition of free variable materials namely gender, age, audit time, auditor turnover and external cost of auditing the audit quality into the research model will improve the fit model in this study.

Coefficient of Determination (Cox and Snell's R square) In logistic regression, nagelkerke's statistics can be used to measure the ability of logistics regression models in matching or adjusting data. In other words, nagelkerke's statistical value can be interpreted as a value that measures the ability of independent variables to describe or describe dependent variables. It can be seen that the statistical value of Nagelkerke R Square is 0.722 or 72.2% which means that the value is interpreted as the ability of variables gender, age, audit time, auditor turnover and external audit costs to audit quality of 72.2%, the remaining 27.8% explained by variables or other factors outside the research model.

Assessing the Feasibility of The Regression Model (Hosmer and Lomeshow's Goodness of Fit Test) The Hosmer-Lemeshow test is used to test the match between predicted probabilities and observed probabilities. (a). If Hosmer and Lemeshow's Goodness of Fit Test statistical value is equal to or less than 0.05, then the zero hypothesis is rejected which means there is a significant difference between the model and its observation value so goodness fit model is not good because the model cannot predict its observation value. (b). If Hosmer and Lemeshow's Goodness of Fit Test statistic value is greater than 0.05, then the zero hypothesis cannot be rejected and means that the model is able to predict its observation value or it can be said that the model is acceptable because it matches its observation data. Known Sig value. or probability of 0.703. Note that because the probability value of 0.703 is greater than the significance level of 0.05, the zero hypothesis is accepted, and the alternative hypothesis is rejected, this means that free variables are able to predict well.

Multicollonrity Test, Good regression is regression in the absence of symptoms of strong correlation between its free variables. Multicollonrity is a situation where there is a correlation between independent variables with each other. According to (Ghozali, 2006), if between independent variables there is a high correlation above 0.90 then this is an indication of multicollonrity. In this study, the symptoms of multicollonrity can be seen from the correlation values between variables contained in the correlation matrix. Known: (a). The correlation between gender and age was -0.531. The correlation between gender and audit time was -0.134. The correlation between gender and auditor turnover was -0.410. The correlation between gender and external audit costs was -0.588. (b). The correlation between age and audit time is -0.391. The correlation between age and auditor turnover was -0.766. The correlation between age and external audit costs was 0.649. (c). The correlation

between auditing time and auditor turnover was 0.624. The correlation between audit time and external audit costs is -0.370. 4. The correlation between audit turnover and external audit costs is -0.860.

Logistics Regression Model Formed, To test the coefficient of regression used logistic regression with the test results of the logistics regression equation model in this study can be described as follows: Auditor Quality = -47,409 - 2,967 Gender + 0.171 Age - 0.098 Audit Time - 7,786 Auditor Turnover + 2,171 External Audit Costs. From the logistics regression equation above can be explained: (a). A constant of -47,409 indicates that if all research-free variables were zero, then the auditor's quality would be -47,409. (b). Gender variable regression coefficients of -2,967 indicate that if there is a gender increase of 1 unit while other variables are considered constant, it will decrease the probability of audit quality by -2,967. (c). The age variable regression coefficient of 0.171 indicates that if there is an increase in age by 1 unit while other variables are considered constant, it will increase the audit quality by 0.171. (d). The regression of auditing time variables by -0.098 indicates that if there is an increase in audit time by 1 unit while other variables are considered constant, it will decrease the probability of audit quality by -0.098. (e). The regression of auditor turnover variable of -7,786 indicates that if there is an increase in auditor turnover by 1 unit while other variables are considered constant, it will decrease the probability of audit quality by -7,786 (e). The variable regression of the audit external cost variable of 2,171 indicates that if there is an increase in the external cost of the audit by 1 unit while other variables are considered constant, it will increase the audit quality by 2,171.

Hypothesis Testing, Partial Model Significance Test (Wald Test) In linear regression, both simple and multiple, the test is used to test the significance of partial influence. In logistic regression, partial influence significance tests can be tested with the Wald test. In Wald's test, the statistics tested were Wald statistics. The statistical value of the Wald test is chi-squared. Decision-making on hypotheses can be made using the probability value approach of the Wald test. Here are the decision-making rules based on the probability value approach. states that (a). Genders show a negative regression coefficient of -2,967 with a probability value (Sig.) of 0.056 greater than 0.05, the Gender has no effect on auditor quality. (b). Age indicates a positive regression coefficient of 0.171 with a probability value (Sig.) of 0.69 greater than 0.05, hence the age has no effect on the quality of the auditor. (c). Audit time shows a negative regression coefficient value of -0.098 with a probability value (Sig.) of 0.166 greater than 0.05, so auditing time has no effect on the quality of the auditor. (d). Auditor turnover indicates a negative regression coefficient value of -7,786 with a probability value (Sig.) of 0.015 smaller than 0.05, hence the auditor's replacement has a significant effect on the quality of the auditor. (e). External audit costs show a positive regression coefficient value of 2,171 with a probability value (Sig.) of 0.006 smaller than 0.05, hence the external cost of the audit has a significant impact on the quality of the auditor.

Simultaneous Model Significance Test (Omnibus Test), To test whether a logistic regression model involving significant free variables (simultaneously) is better than the previous model (simple model) in terms of matching data, then compare the Sig values. for Step 1 (Step) in the Omnibus Tests table of Model Coefficients against a significance level of 0.05. Sig value. also called a probability value. (a). If the probability value is smaller (Sig.) than the significance level, then it is concluded that models involving significant free variables (simultaneously) are better at matching data than simple models. (b). If the probability value (Sig.) is greater than the significance level, then it is concluded that models involving free variables are insignificant (simultaneously) better at matching data than simple models. Known Sig value.  $0.000 < 0.05$ , then models involving significant free variables (simultaneously) are better at matching data than simple models.

### 3.2. The Effect of Audit Committee Gender on Audit Quality.

Based on Wald's test, genders showed a negative regression coefficient of -2,967 with a probability value (Sig.) of 0.056 greater than 0.05, so the gender had no effect on audit quality. These results are in contrast to research conducted by (Rustriarini, 2011) which showed gender results had an effect on the quality of the audit.

### 3.3. Effect of Audit Committee Age on Audit Quality.

Based on Wald's test, his age showed a positive regression coefficient value of 0.171 with a probability value (Sig.) of 0.69 greater than 0.05, so the age had no effect on the quality of the audit. These results are in contrast to research conducted by (Rustriarini, 2011) which showed age results had a significant effect on the quality of the audit.

### 3.4. Effect of Audit Time on Audit Quality.

Based on Wald's test, work stress produced with time auditing showed a negative regression coefficient value of -0.098 with a probability value (Sig.) of 0.166 greater than 0.05, so the audit time had no effect on the quality of the audit. This result is in contrast to the research conducted by (Dwilita 2008) which showed the results of work stress had a significant effect on the quality of the audit.

### 3.5. Effect of Auditor Turnover on Audit Quality.

Based on Wald's test, auditory turnover showed a negative regression coefficient value of -7,786 with a probability value (Sig.) of 0.015 smaller than 0.05, hence the auditor's substitution had a significant effect on the quality of the audit. This result is in contrast to the research conducted by (Hartadi, 2009) which showed the results of the auditor's change had no effect on the quality of the audit.

### 3.6. Effect of External Costs on Audit Quality.

Based on Wald's test, the external cost of the audit showed a positive regression coefficient value of 2,171 with a probability value (Sig.) of 0.006 smaller than 0.05, hence the external cost of the audit had a significant impact on the quality of the audit. These results are in line with research conducted by (Hartadi, 2009) and (Purba, 2013) which showed the results of external audit costs had a significant impact on audit quality.

### 3.7. Influence of Gender, Age, Audit Time, Auditor Turnover and External Audit Costs simultaneously (together) on Audit Quality.

Based on the Omnibus test gender, age, audit time, auditor turnover and external audit costs show sig value.  $0.000 < 0.05$ , then Gender, age, audit time, auditor turnover and external audit costs simultaneously affect audit quality.

## 4. CONCLUSION

Research on the influence of audit characteristics, work stress, auditor turnover and external audit costs on manufacturing companies listed on the Indonesia Stock Exchange in 2013-2015 resulted in the following conclusions. (a). Based on tests using the logistic regression method using the Wald test, gender showed a negative regression coefficient of -2,967 with a probability value (Sig.) of 0.056 greater than 0.05, hence the gender had no effect on audit quality. (b). Based on testing using logistics regression method using Wald test, age shows positive regression coefficient value of 0.171 with probability value (Sig.) 0.69 greater than 0.05, then age has no effect on audit quality. (c). Based on testing using logistics regression method using Wald test, work stress projected with audit time shows negative regression coefficient value of -0.098 with probability value (Sig.) 0.166 greater than 0.05, so audit time has no effect on audit quality. (d). Based on tests using the logistics regression method, using the Wald test, the auditor turnover showed a negative regression coefficient value of -7,786 with a probability value (Sig.) of 0.015 smaller than 0.05, the auditor's replacement significantly impacted the audit quality. (e). Based on testing using logistics regression method, using Wald test, the external cost of audit shows a positive regression coefficient value of 2,171 with a probability value (Sig.) of 0.006 smaller than 0.05, hence the external cost of the audit has a significant effect on the quality of the audit. (f). Based on the Omnibus test gender, age, audit time, auditor turnover and external audit costs show sig value.  $0.000 < 0.05$ , the gender, age, audit time, auditor turnover and external audit costs simultaneously affect the quality of the audit.

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