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THE INFLUENCE OF AUDIT FEE, AUDIT TENURE ON JOB SATISFACTION AND THEIR IMPACT TO AUDIT QUALITY (SURVEY ON REGISTERED PUBLIC ACCOUNTANT WITH BAPEPAM-LK)

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ABSTRACT

The need for audit services to the financial statements by the Public Accountant (KAP) in an era of increasing globalization. The user information in an effort to obtain reliable information by requesting to do an independent audit. Various cases at the national and international reality shows the opposite, resulted in the decline of public confidence in the information presented by the company and questioned the integrity and objectivity of public accounting as a party that audited the financial statements of the company. Finance cases occurred because of emiten and audit firm impinged law and regulation market releasedby the institute of arranging stock market

This research uses descriptive method and verifikatif. Data collection using a survey approach with questionnaires distributed to the KAP listed in BAPEPAM-LK. Respondents of this study was an audit partner, audit manager and senior auditor. Before the data is used to test the hypothesis, first tested the validity and reliability. Analysis of the data to test hypotheses using analytical description of the SEM.

The results of this study concluded that: (1) audit tenure is not the main thing in determining the audit fee; (2) job satisfaction is influenced the audit fee received by a public accountant; (3) audit quality is affected by satisfaction of the audit,, but the audit tenure of public accountants are affected by a public accountant *job satisfaction, whereas while the audit fee affect public accountant acceptable audit quality.*

Key word: audit fee, audit tenure, job satisfaction, audit quality

I. RESEARCH BACKGROUND

The needs of audit services on financial statement by the Public Accounting Firm (KAP) in the era of globalization are increasing. The information user in an effort to obtain reliable information, called for an independent audit in order to reduce the risk of information which is generated by management in its financial statements. In an audit of historical financial statements, management has asserted that the report fairly stated in accordance with accounting principles that are generally accepted (Arens et al, 2012: 11).

Financial statement is the primary tool for communicating financial information to the parties outside of an enterprise. The imbalance between the acquisition of financial information between management as an information provider (*prepaper*) with the shareholders or other stakeholders in general as the information user (*user*) has the potential to create conflicts of interest between management and the financial statements users that come from outside of company. Therefore, it takes a third party who is able to convince information user that the information reported by information provider is correct. The third party meant is a public accountant (Dopuch and Simunic, 1982).

Elder et al, (2010: 197-198) states that the public accounting profession has a huge responsibility in carrying out the trust placed by the public. Society expects that this profession provides an independent assessment of the information in the financial statements presented by company management. The audit of financial statements by the independent party, public accountants can minimize irregularities by management in

preparing the financial statements so that produce financial statements that is more reliable (trustworthy and neutral), (Mulyadi and Puradiredja, 1998: 3).

In the ethics of public accounting profession (IAPI, 2009), the main characteristic of a public accounting profession is the acceptance of responsibility to the public. Furthermore, according to Arens et. al, (2012: 116-127), states that the public accounting profession has a great responsibility to do the job. Legal obligations in auditing are classified in three parts: (1) liability to clients, legal obligations arise due to a failure in audit assignments in accordance with the contract, inadequate audit, failed to find errors and can not be a breach of confidentiality; (2) civil liability to third parties, legal obligations arise if there is a loss on a third party who make decisions based on the financial statements of the audit results which are misleading; (3) Criminal liability for third parties, the obligation arises when a public accountant working together with the client who committed a crime.

The audit results by public accountants for the financial statements can provide information to external parties regarding the quality of financial report as a basis in making the right decision (Watts and Zimmerman, 1990). Great confidence of financial statements users to the public accountant is what ultimately required him to pay attention to the audit quality resulted (Edo, 2002).

According to Elder et al, (2012: 124) to assist public accountants maintain objectivity in performing the audit or providing other attestation services, public accountants are not permitted to draw compensation, based on the results of the services rendered.

The amount of the fee is usually highly variable, depending among other things, the assignment risk, the complexity of the services provided, the expertise level required to carry out these services, the cost structure of the firm itself and other professional considerations (De Angelo, 1981).

II. LITERATURE

A. AUDIT FEE

Audit fee is the fee paid by the client to the public accountant for audit services (Srinidhi and Gul, 2006). Siegel and Shin (1996: 180) states that audit fees are fees charged to clients for audit services provided by public accountant. These charges are tied to the monetary value on these services and professional payment applied to the basic time/hour. While the audit fee is the sum total of all fees paid to a public accountant. Audit fees are divided into two categories: audit fees and non-audit fees. Where the audit fee is the total fee paid to a public accountant to audit services, while non-audit services fee is the cost of other services that are paid other than audit services provided to the public accountant (Hoitash, 2007).

Based on some of the definitions above it can be concluded that the audit fee is consideration given by the client to public accountant for services rendered by public accounting in the form of audit services, where the service fee tied to the monetary value and can be applied based on time/hour.

In the Code of Professional Ethics of Certified Public Accountants Indonesia (IAPI, 2009), arranged matters relating to the reward for professional services, namely:

1) Benefits of professional services should not be dependent on the results or findings on the implementation of these services.
2) Public accountants should not get clients who have been audited by others KAP by offering or promising rewards that are much lower than the consideration received by the previous firm.
3) Public accountants may not provide professional services without receiving in return, except for the foundation (*non-profit organization*).
4) If the client has not paid the remuneration public accountant since a few years ago (more than 1 year), then it can be considered that the public accountant to provide loans to their clients. This is in violation of independence.

5) If the public accountants act as *financial consultants* from a company that will go public, then the public accountant should not determine the professional service fee based on a certain percentage of the stock issuance.
6) Public accountants should not receive a commission from the sale of subscription products or services/goods sold by the client at the time he was doing audit work.

The study results of Simunic (1980) stated that the audit fee is determined by the size of the audited company (*client size*), audit risk and audit complexity faced. While De Angelo (1981) found that the magnitude of the audit fee usually varies, depending on the assignment risk, the complexity of the services provided, the level of expertise required to carry out these services, the cost structure of the firm itself and other professional considerations. Michael et al., (1992) stated that the audit fee is strongly influenced by the size of the client company and the complexity of the audit to be conducted. Gerrard et al., (1994) stated that the size of the company and the level of difficulty encountered in the audit will affect audit fees received. If large companies are audited, the audit fee will go up because the auditor will work harder to finish the job.

Jubb et al., (1996), states that the client's business risk and audit risk associated with audit fees. If the audit risk increases it will also automatically increase audit fees. Besacier and Schatt (2007), examines the determinants of audit fees in France, and determines that the audit fee depends on company size, audit risk and the presence of two of the *Big Four* companies.

B. Audit Tenure

According to Aamir et., al. (2011: 6) definition of the *audit tenure* is as follows: *"Audit tenure is defined as the audit firm's (auditors') the total duration to hold their certain client or the number of consecutive years that the audit partner (individual auditors) has audited its certain client ".*

Furthermore, according to **Tuanakotta (2011: 214)** and the definition of the *audit tenure* is as follows: "*Audit tenure* is the number of how long a certified public accountant (AP) implement the audit engagement with a client, or a long period of KAP handle (making audit engagement with) a client ".

While Ghosh **et., Al. (2005); Geiger et., Al. (2002), Johnson et., Al. (2002), Chang et., Al. (2001) and Sinason et., Al. (2001)** defines the audit tenure as follows: *"Audit tenure is the length of the auditor (accounting firm)-client relationship. Newly appointed auditor means that this is the first year of the audit of a certain relationship between the client and an accounting firm. Audit tenure for 5 years (the auditor-client relationship for 5 years) means that the accounting firm has been engaged for a continuous period of 5 years by a certain client"*. So the understanding of the audit engagement is the period of the *assurance* engagement that is repeated continuously. The auditor and the client should agree on the terms of the audit engagement in every audit engagement. The terms that have been agreed upon for audit assignments should be recorded in an audit engagement letter (*audit engagement letter*).

C. Job Satisfaction

According to Robbins and Judge (2009: 73) job satisfaction (*Job Satisfaction*) is: *"A positive feeling about one's job resulting from an evaluation of its characteristics. A person with a high level of job satisfaction holds positive feelings about the job, while a person who is dissatisfied holds negative feelings about the job. "*

Furthermore Luthans (2011: 141) defines job satisfaction: *"a pleasurable or positive emotional state resulting from the appraisal of one's job or job experience. Job satisfaction is as a result of the employee's perception of how well their job provides those things which are viewed as important ".*

From some of the above that the concept of job satisfaction is an emotional response to a particular work situation and can only be fully understood through introspection. The second concept of job satisfaction is the expected result of a person from his job compared to how much the fact that he obtained (gap/*discrepancy*).
According to Robbins (2009: 76), job satisfaction consists of five dimensions, namely:

1) Work Alone
Employees tend to prefer jobs that give them the opportunity to prove their skills and capabilities and provide varied tasks, freedom and feedback on the work they are doing. Jobs that have little challenge will quickly bore them otherwise too many challenges will lead to frustration and failure. Conditions of employment which have moderate challenge will foster satisfaction within employee.
2) Wage and Promotion
Employees usually want a wage and promotion systems in accordance with their expectations. They tend to be satisfied if the wages based on job demands, individual skill level and the wage standard that prevails in another environment. The basic desired by the employee is not the amount of wages they receive, but in fairness, as well as the promotion system.
3) Working Conditions
Employee is usually very concerned about their workplace environment for personal comfort and to support their work. They tend to prefer physically secure and comfortable. In general, environmental conditions usually do not have much effect on job satisfaction for they are really not bad.
4) Colleagues, Supervisors and Top Managements
For most employees, workplace is also for socialization, so that it is important for them to have the support and co-workers who can work well together.
5) Compatibility between Work and Personality
Employees tend to be satisfied if there is a match between personality and job. The consideration is that employees feel they have found similarities between the talent and ability they had with the demands of their job, so they will be satisfied with the job.

D. Audit Quality

According Boyton et., Al. (2006: 29) states that, every professional will always put the best quality for the services rendered, and a public accountant or the firm is no exception, in the provision of 'audit services', they put 'quality audit services' of high quality, to ensure that they have met with both the responsibility of their profession to the public, clients, regulators, and other stakeholder parties.

Arens et., Al. (2014: 130) states that for public accountants, trust of clients and users of external financial statements to audit quality is crucial given. If the user does not have confidence in audit services to audit quality provided by AP or KAP, then their ability to serve clients and communities will effectively disappear. However, most of the users of audit services does not have the competence to assess the quality of a given audit quality, due to the complexity of the audit services.

EFAA (1998: 48) states that in order to maintain the high quality of audit quality, the AP must meet certain educational level that has been determined, and always adhere to international auditing standards in carrying out their responsibilities. KAP also must maintain their professional ethics audit team, and in publishing report, auditor must comply with reporting standards in accordance with international auditing standards.

According to Arens. et., al. (2014: 105), Aamir et., Al. (2011: 1-3) and Chang et., Al. (2001) definition of audit quality is the following definitions: *"Audit quality is how well an audit detects and reports of material misstatements in the financial statements. The detection aspect is a reflection of auditor competence, while reporting is a reflection of ethics or auditor's integrity, particularly independence ".*

According to Francis (2011) states that, in other words, the quality of the audit is the result of a combination of both, namely, quality component of audit process and audit

players quality (auditors), which is wrapped by high quality *professional judgments*. Both components are documented by the auditors in their audit working papers.

Based on some of the definitions above it can be concluded that the definition of audit quality can be evaluated from three aspects: (a) in terms of the process, (b) in terms of human, and (c) in terms of both,

III. METHODS

The research method used in this research is descriptive and verification. The population in this study is a public accounting firm registered in Bapepam-LK. As for who can serve as the respondents in this study, namely: audit partner, manager and senior auditor.

To examine the effect of variables that are hypothesized in this study the test equipment used is Structural Equation Modeling (**Structural Equation Model - SEM**).

IV. STUDY RESULTS AND DISCUSSION

In the test model fit (*goodness of fit*) concluded that the model is acceptable, meaning that the model obtained can be used to test the research hypothesis that has been set.

Audit Fee Influences on Job Satisfaction

So based on the test results with 95% confidence level was concluded that partial audit fee influences on job satisfaction in the public accounting firm registered in the BAPEPAM.

Audit Fee Impact on the Quality Audit

So based on the results of the test with 95% confidence level was concluded that the audit fee influences on job satisfaction in the public accounting firm registered in the BAPEPAM.

Deis and Giroux (1996) found that although the audit fee paid is lower but the quality of the resulting audit is higher and more hours audit used. Elitzur Ramy and Haim Failk (1996) found that the greater the fee for public accountants the higher the quality of the audit which are presented to the users of financial information. According to Scott (2001) that a rational manager would not choose high-quality auditors and pay a higher fee if the characteristics of the company is not good. This argument is based on the assumption that high-quality auditors will be able to detect the characteristics of a company that is not good and present it to the public

The study results of Hoitash et al., (2005) found that a positive relationship between audit fees and the two measures of audit quality. This is supported by the study results of Lowensohn et al., (2007) found that non-big 5 specialists provide higher audit quality and higher client satisfaction despite receiving audit services fee that is lower than the big 5.

The Effect of Auditing Time on Job Satisfaction

So based on the test results with confidence level of 95% concluded that the partial audit engagement influences on job satisfaction in the public accounting firm registered in the BAPEPAM.

The Effect of Auditing Time on the Audit Quality

So based on the results of the test with confidence level of 95% concluded that the partial audit engagement influences on job satisfaction in the public accounting firm registered in BAPEPAM.

Shocley (1981); Deis and Giroux (1992), states that one of the four things that are considered to have a relationship with audit quality, namely: the length of time for the auditor in conducting an examination of the client (tenure), the longer the auditor has audited the same client the lower in resulting the audit quality. Long relationship with the client has the potential for auditors to act in accordance with the wishes of the auditor, the audit procedures are less stringent, and reliance on management (Shockley, 1981; Deis and

Giroux, 1992). Furthermore Carey and Simnet (2006) states that there is a decline in audit quality associated with long periods of tenure.

V. Conclusion

1. The low public judgment on audit quality produced by a public accountant, occurs because audit quality is affected by the high audit fees. This is caused by the presence of other variables that also affect audit quality such as competence, public accountant behavior, personal characteristics, auditor size, and auditor motivation.
2. The poor audit quality in KAP is caused by:
   a. There is still KAP that has a maturity period of the audit engagement which is relatively too long to the same client.
   b. There is still a Public Accountant (Partner) which has a maturity period of the audit engagement which is relatively too long to the same client.

Suggestions

Based on the conclusion of the study that has been conducted, the suggestions put forward are as follows:

For Operational

For the Public Accountant in performing audits can improve the quality of the resulting audit should:

1. In determining the audit fee, audit planning should be better implemented with consideration of audit risk and materiality.
2. To improve the audits quality, AP and KAP should not handle the same client with the audit engagement which is too long to avoid deficiencies in the auditor independence, and should abide the auditor rotation rules set by the government which aims to improve the audits quality of KAP in Indonesia as a whole.

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