THE IMPACT OF AUDIT FEE AND AUDIT TENURE ON EARNINGS MANAGEMENT WITH AUDIT QUALITY AS A MODERATING VARIABLE

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PLAGIARISM CHECK RESULT

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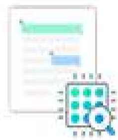

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ABSTRACT

This study examines the impact of audit fees and audit tenure on earnings management, with audit quality serving as a moderating variable, in food and beverage firms listed on the Indonesia Stock Exchange from 2019 to 2023. The research employs a quantitative methodology utilizing an explanatory research design on 18 companies chosen through purposive sampling. Data analysis uses panel regression with the Fixed Effect Model and Moderated Regression Analysis. The findings indicate that audit fees do not significantly influence earnings management, whereas audit tenure has a significant positive impact on earnings management. Audit quality does not moderate the relationship between audit fees and earnings management, nor the relationship between audit tenure and earnings management. The limitations of this study encompass its concentration on a singular industry sector, specifically food and beverages, a relatively small sample size, a limited five-year research period, reliance on audit quality proxies solely on Big Four affiliation, and the exclusion of other variables, such as corporate governance or other company characteristics that could affect the relationship of the variables examined in this study.

Keywords: *earnings management; audit fee; audit tenure; audit quality*

INTISARI

Penelitian ini menganalisis pengaruh audit fee dan audit tenure terhadap earnings management dengan audit quality sebagai variabel moderating pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Penelitian menggunakan pendekatan kuantitatif dengan desain explanatory research terhadap 18 perusahaan yang dipilih melalui purposive sampling. Analisis data menggunakan regresi panel dengan Fixed Effect Model dan Moderated Regression Analysis. Hasil penelitian menunjukkan bahwa audit fee tidak berpengaruh signifikan terhadap earnings management, namun audit tenure berpengaruh positif signifikan terhadap earnings management. Audit quality tidak mampu memoderasi hubungan antara audit fee dan earnings management maupun hubungan antara audit tenure dan earnings management. Keterbatasan penelitian meliputi fokus pada satu sektor industri yaitu makanan dan minuman dengan sampel yang relatif kecil, periode penelitian lima tahun yang terbatas, penggunaan proksi audit quality yang hanya berdasarkan afiliasi Big Four, dan tidak mengikutsertakan variabel kontrol lain seperti corporate governance atau karakteristik perusahaan lainnya yang mungkin mempengaruhi hubungan antar variabel dalam penelitian ini.

Kata kunci*: manajemen laba; audit fee; audit tenure; kualitas audit*