

DETERMINAN OF AUDIT FEE IN INDONESIA ISLAMIC BANK

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ABSTRACT

This study aims to examine the link between audit fees and the following variables: 1) the number of audit committee meetings; 2) the size of the internal audit; 3) the number of internal audit assignments; and 4) the number of branches. This study is an example of causal associative research, a kind of quantitative research that uses secondary data acquired from research sample websites. According to the study's findings, audit fees are influenced by the following factors in the following orders: 1) the size of the internal audit has an effect on audit fees; 2) the number of internal audit assignments has no effect on audit fees; and 4) the number of branches has an effect on audit fees.

Keyword: Audit Fee, Number Of Audit Committee Meetings, Internal Audit Size, Internal Audit Assignment And Branches

1. INTRODUCTION

Public accounting companies, commonly referred to as KAPs, are responsible for auditing the financial reports required by law to be issued by every lawful organization. The examination of the entity's financial statements by the KAP is required to provide users with the confidence that the entity's financial statements have been examined by parties that are not part of the entity's management to ensure that the financial information contained within the financial statements is accurate and free of misstatements. In order to acquire trust in the integrity of Islamic Commercial Banks' financial statements, it is vital to have an independent party that can objectively evaluate the fairness of Islamic Commercial Banks' financial statements. This is the only method to obtain trust in the accuracy of Islamic Commercial Banks' financial accounts. Public accountants and auditors are competent to assess the veracity and accuracy of the financial statements of Islamic Commercial Banks (Hasibuan et al., 2020). An audit of the entity's financial reporting seeks the auditor's judgment on the prevalence of all significant and procedural errors in all aspects of the entity's financial reporting (A. B. I. Tuanakotta & dalam Auditing, 2014). Auditors play a critical role in achieving accountability and public transparency in order for organizations to accomplish their objectives. As a member of the profession, an auditor's duty is to instill trust in the accuracy of the company's financial statements

Kafalah contract is a contract that is done voluntarily in the context of please help and there is no fee (tabarru contract). Tabarru contract (free contract) are all kinds of agreements concerning non-profit transactions. this transaction are not in essence a business transaction for commercial gain. this contract done by helping the goal-help in the framework of goodness. Tabarru comes from the word birr in Arabic, which means goodness. In this case, the party doing the good is not entitled to require any compensation to other parties. The reward for the tabarru contract is from Allah SWT, not from humans.

Kafalah contract application on Bank Guarantees, Letter of Credit and Credit Cards Sharyah is basically the same, banks both function as guarantors, this thing also applies to non-bank Islamic Financial Institutions such as Islamic insurance, where sharia insurance party as guarantor for customers who have paid the premium, on matters insured by the customer. The logical consequence, if the contract tabarru' is done by taking a fee, then it is no longer a tabarru' contract and changes become an ijarah contract. If you want to remain in a tabarru contract, then it is not permissible benefit from the contract. Of course he is not obligated to bear costs arising from the implementation of the tabarru contract.

In practice, kafalah contracts in Islamic financial institutions all have a fee. The discussion of fees in Islam in general is included in the realm of ijārah, namely leasing in the sense of hiring the labor or services of a worker. But not appropriate for the strong party in the contract (bank) to exploit improper or substandard wage determination. In Islam practically does not mention the system and the amount of fee that is appropriate to give, but Islam provides a general description of how ethics and procedures are in the economic system especially giving wages to those who are entitled because they have made achievements / efforts (kasb). Islam places more emphasis on the moral concept of wages, not just material things but penetrates the boundaries of life, namely the afterlife dimension, which is called reward. The existence of a fee to the Islamic Financial Institution is what becomes khilāfiyah objects (differences) among

the Ulama. Scholars agree on permissibility of a kafālah contract, but there is ikhtilāf regarding the giving of fees to the contract kafālah, some prohibit and some allow.

Presented by the management of business entities for stakeholders, free from material misstatement and presented in a balanced way with the financial accounting standards set in Indonesia (Irvan Nopriyani, 2017). Audit quality is a concept that demonstrates the auditor's ability to perform his duties in a professional manner based on professional ethics, competence, and independence. Auditors must maintain their independence and objectivity when performing audit assignments (Tuanakotta, 2014). Independence means being free of influence, being self-sufficient, not being controlled or influenced by others, and not being dependent on others. Meanwhile, objectivity means not taking sides when it comes to facts, regardless of personal interests in facts (Agoes, 2019). Auditor independence is a critical auditing standard because it affects the credibility of the financial statements of business entities where the auditor issues an opinion on the fairness of the financial statements. The entity is required to pay a certain amount of money, known as an audit fee. In most cases, audit fees are negotiated between stakeholders and the Public Accounting Firm (KAP) (Rasiman & Rachbini, 2018). According to the Management Regulations of the Indonesian Association of Public Accountants (IAPI) Number 2 of 2016, when providing an audit, the Public Accountant/KAP has the right to receive fees for services based on an agreement between the Public Accountant and his client contained in the Engagement Letter. The audit fee can vary depending on a number of factors, including assignment risk, the complexity of the services provided, the level of expertise required to carry out the service, the cost structure of the KAP in question, and other professional considerations (Agoes, 2019). Large audit fees can be caused by using the services of a Big Four public accountant (Parwati & Suhardjo, 2009), entity complexity being too high (Siahaan & Simanjuntak, 2020), a broad audit scope (Dewi & Hadiprajitno, 2017), or there being compensation for the entity's management services to the public accountant for giving an unqualified audit opinion (WTP) even though the opinion should not have been given to the auditee (Pratama, 2014). Large audit fees will drain entity funds; additionally, using Non-Big Four KAPs with large audit fees will create a negative stigma from users of financial reports, shareholders, and other stakeholders (Adiko et al., 2019). Management can also provide relatively inexpensive audit fees to auditors who do not carry out the entire audit process, so that the quality of the audit cannot be accounted for (Ramadhany & Hariyani, 2015). Previous research regarding the influence of the audit committee on the audit fee where the results of the study (Praptika & Rasmini, 2016), (Nurintiati & Purwanto, 2017), (Fisabilillah et al., 2020), (Maidani & Irna Previous research on the effect of internal audit on audit fees found that there is an influence between internal audit and audit fees. The number of days assigned, the scope of the audit, the number of auditors required, and the audit fee paid by the entity will all be affected by the entity's complexity. With the significant impact that the entity's complexity will have on the number of days of assignment, audit scope, number of auditors required, and audit fees (Nugrahani & Sabeni, 2013).

Number of Audit Committee Meetings in the Financial Services Authority Regulation (OJK) Number 55/POJK.03/2016 Concerning the Implementation of Good Corporate Governance for Commercial Banks, specifically in article 47 paragraph (1), which states that "the audit committee is obliged to monitor and evaluate the planning and implementation of audits, as well as monitoring the follow-up of audit results in order to assess the adequacy of internal

control, including the adequacy of internal control over financial institutions." performing the responsibilities of the internal audit work unit; b. auditing standards suitability of audit implementation by a public accounting firm; c. financial report conformity with financial accounting standards; d. Implementation of follow-up by the Board of Directors on the findings of the internal audit work unit, public accountants, and the results of supervision by the Financial Services Authority, in order to provide recommendations to the Board of Commissioners." paragraph (3), which states that "the audit committee is required to provide recommendations to the Board of Commissioners regarding the appointment of a public accountant and public accounting firm to be submitted. The hypothesis can be stated in the following:

H1: The number of Audit Committee Meetings has a substantial impact on audit fees.

Internal Audit Measures in the Financial Services Authority Regulation (OJK) Number 55/POJK.03/2016 Concerning the Implementation of Governance for Commercial Banks, more specifically in article 11 which reads "The Board of Directors must apply the principles of good governance in every business activity of the Bank in all level or levels of organization..." and article 13 which reads "in order to apply the principles of good governance as referred to in Article 11, the Board of Directors must..." Internal Audit Measures in the Financial Services Authority Regulation (OJ work unit dedicated to internal auditing; b. risk management committee in addition to the risk management unit; and c. work unit for compliance." Internal audit size is closely related to the size of the scope of inspection that can be carried out by internal audit (Kallamu et al., 2015). The amount of the audit fee proposed by KAP will be based on the extent of the scope of the audit being carried out. (Tuanakotta, 2019) Internal audit performance that is optimal will undoubtedly result in an improvement of the entity's internal control. (Tuanakotta, 2019) Internal audit size is closely related to the (Supriyanto & Novalia, 2021). The following is one possible formulation of the hypothesis:

H2: The size of an internal audit has a significant impact on audit fees.

In the Financial Services Authority Regulation (POJK) Number 1/POJK.03/2019 Concerning the Implementation of the Internal Audit Function in Commercial Banks, the number of internal audit assignments is given. Specifically, the activities of internal auditors are described in article 11 paragraph (1), which reads as follows: "SKAI's activities include examining and evaluating Bank activities at least regarding: a. the effectiveness, efficiency, and adequacy of internal control systems, risk management, and governance on an ongoing basis; b. the reliability, effectiveness, and integrity of information management processes and systems, including the relevance, accuracy, completeness, availability, and confidentiality of the information."

H3: Internal Audit Assignments have a significant impact on audit fees.

The number of entities' branches is an indication of their complexity (Neldawaty, 2018). In the process of calculating the recommended audit charge, the complexity of the company will be one of the factors considered (Ananda, 2019). A research study (Hasan, 2017) discovered that the number of branches influences the audit fee. The predicted link between the number of branches and the audit fee is as follows: the more branches, the greater the audit charge. The hypothesis can be stated in the following:

H4: The number of branches has a substantial impact on audit fees.

2. METHOD

The object of this research is Islamic banks. The data used in this study is secondary data obtained by accessing the annual reports of Islamic banks for the period 2015 - 2020. The population in this study totaled 14 Islamic banks. The research sample was taken using a purposive sampling method, namely sampling according to the criteria that have been determined as follows: (1) Islamic Commer

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

The symbols above have the following meanings: Y is the audit fee, an is the symbol of consistency, X1 is the variable of the number of audit committee meetings, X2 is the variable of the size of the internal audit, X3 is the variable of the number of internal audit assignments, X4 is the variable of the amount branch, and b1 is the coefficient of the number of audit committee meetings, b2 is the coefficient of the number of audit committee meetings, b3 is the coefficient of

The dependent variable in this study is the number of audit committee meetings, the size of the internal audit, the number of internal audit assignments, the number of branches, and audit fees. The proxy used to measure each variable is shown in table 1 below:

Table 1

Research Variables Measurement

Audit fees $AF = \text{Natural Logarithm (Ln) Audit fees}$

Number of audit committee meetings

Internal audit size

Number of internal audit assignments

Number of branches $JRKA = \text{Number of meetings held by KA/ year}$

$UAI = \text{Number of auditors}$

$JPAI = \text{Number of AI assignments/ year}$

$JC = \text{Number of branches owned by the entity}$

3. RESULTS AND DISCUSSION

According to the test results on the effect of the number of audit committee meetings (X1) on audit fees (Y), the number of audit committee meetings has no effect on audit fees. The findings of this study are consistent with research conducted by (Fisabilillah et al., 2020), which revealed that there was no effect of the number of audit committee meetings on audit fees. The findings of this study contradict the findings of another study (Salehi et al., 2018), which discovered that the number of audit committee meetings can affect the audit fee. Another study (Alqatamin & Ezeani, 2021) discovered that the external auditor will reduce the scope of the examination if the auditee is considered to have good internal control. Another study (Mohammed et al., 2018) discovered that audit fees paid by entities with adequate internal control

The legal basis for public accountants to receive compensation for assurance services provided to clients is Law Number 5 of 2011 concerning Public Accountants, specifically stated in article 24 letter a which reads that one of a public accountant's rights is to receive fees for services, which is strengthened by Management Regulation Number 2 of 2016 concerning Determination of Fees for Financial Statement Audit Services in article 4 which reads that when giving an audit, a publ

The findings of this study revealed that the number of audit committee meetings had no effect on audit fees. This is due to the fact that the public accountant will be penalized if he does not comply with the provisions regarding fees for services stipulated in Article 12 paragraph (2), which states that if members do not comply with the provisions of Article 5 and Article 6 which are comprehensive and systematic, it has the potential to result in a significant reprimand. The test results on the effect of internal audit size (X2) on audit fees (Y) show that internal audit size has an effect on audit fees. The findings of this study are consistent with research conducted by (Cahyo & Sulhani, 2017), which shows that internal audit size has an effect on audit fees. The findings of this study contradict the findings of another study (Ananda, 2019), which discovered that the size of the internal audit had no effect on audit fees. Another study (Kusumajaya, 2017) discovered that the determination of the scope of the audit will not be affected by the size of the internal audit. Another study (Sarasasti, 2016) discovered that the size of the internal audit reflects the scope of the entity's oversight, but public accountants. A public accountant has a binding responsibility in carrying out the assignment, namely Law Number 5 of 2011 concerning Public Accountants, especially in article 25 paragraph (1) letter f which reads well behaved, honest, responsible, and has high integrity and paragraph (2) letter b which reads comply with and implement the SPAP and the professional code of ethics, as well as the laws and regulations that are regulated in relation to the services provided; and paragraph (3) letter b which reads comply with and implement the laws and regulations that are Enhancing and protecting organizational value through risk-based and objective assurance, advice, and insight. This is because every public accountant will perform a test on the entity to be audited's internal control (Hayes et al., 2017). The entity's internal control will be an element considered by the public accountant to determine the scope of the audit (T. M. Tuanakotta, 2019) audit scope or audit scope is one of the determinants of the size of the audit fee the size of the internal audit reflects the scope of oversight of internal control The findings of this study support Stanley Milgran's compliance theory, which states that a profession will follow the code of ethics and work standards that bind the profession. The audit fee will be heavily influenced by the scope of the audit.

According to the results of the test on the effect of the number of internal audit assignments (X3) on the audit fee (Y), the number of internal audit assignments has no effect on the audit fee. These findings were derived from the statistical test's probability value, which was 0.516 at a significance level of 5%. The findings of this study are consistent with the findings of (Nelvia, 2019), who discovered that internal audit assignments have no effect on audit fees. According to a study (Indriyani & Meini, 2021), the external audit will review the internal auditor's report but will not be able to change the audit fee. According to the study (Qatrunnada & Sundari, 2021), the external auditor can use the work of the internal auditor to support the audit objectives carried out by the external auditor and does not affect the audit fee. According to the study (Astuti & Leonard, 2015), public accountants assess the appropriateness of internal audit work by looking at the competence and skills of internal auditors and will not affect the audit. This study's findings contradict those of another study (Andini, 2020), which discovered that the number of internal audit assignments has an effect on audit fees. According to one study (Sutanto & Listiani, 2021), the use of internal auditor work affects the audit fee. According to a study (Esti Damayanti, 2022), if deemed sufficient, the internal auditor's work on the nature, timing, or scope of the external auditor's procedures will undoubtedly affect the audit fee. According to one study (Elzan, 2015), using internal audit work that is in line with audit needs will undoubtedly reduce audit fees. Professionally, a public accountant can use the work of the entity's internal auditors as long as it has been evaluated for adequacy, quality, and suitability with the audit work received by the public accountant. This is governed by Auditing Standard (SA) 610 concerning the Utilization of Internal Auditors, which states in paragraph 11 that in order for the external auditor to use certain internal auditor work, the external auditor must evaluate and carry out audit procedures for the work to determine the adequacy of the work for external audit purposes.

According to paragraph 8, the external auditor must determine: letter a, whether the internal auditors' work is likely to be sufficient for audit purposes; and letter b, if sufficient, the planned impact of the internal auditors' work on the nature, timing, or extent of the external auditor's procedures. To determine the potential use of internal auditors' work, it is necessary to evaluate the work of internal auditors as stated in paragraph 9 letter a, which reads the objectivity of the internal audit function; letter b, which reads technical competence of internal auditors; letter c, which reads whether the internal auditor's work will be carried out with due professional care and prudence; and letter d, which reads whether the communication between the internal auditors and the external auditors is effective. This is due to the fact that a public accountant must follow Management Regulation Number 2 of 2016 concerning Determination of Financial Report Audit Services Fees in article 4 which states that when performing an audit, a public accountant/KAP has the right to receive a service fee based on the opportunity between the public accountant and the client entity stated in the engagement letter. while Article 5 paragraph (2) regulates the policy for determining service fees, which states that determining service fees can include: a. charge out rate per hour; b. Pricing policy for pricing that differs from standard service fee rates; and c. An engagement letter specifies the method for calculating the total amount of service fees to be billed to the entity. In article 7 paragraph (1), the institute sets a lower limit for billing rates as an indicator of fulfilling adequate service fees so that members are able to carry out the audit as intended. Even if the external auditor uses the work of the internal auditor, the audit fee will not be affected (Suryandari & Kholipah, 2019). This is because, according to Management Regulation Number 2 of 2016 concerning the Determination of Fees for Financial Statement Audit Services, there are sanctions if a public

accountant violates the regulations regarding the determination of fees for services, as stated in article 12 paragraph (2), which states that if a member does not comply with the comprehensive and systematic provisions of articles 5 and 6, resulting in a significant reduction in audit quality, members are subject to suspension sanctions, and members of the Institute are determined by a disciplinary and investigative committee. The member is subject to a termination sanction as a member of the Institute by the disciplinary and investigative committee if he or she has been subject to a suspension sanction but does not make significant improvements within a period of no later than 2 years since the suspension sanction is effective and non-compliance still occurs systematically and thoroughly so that the audit quality remains poor. The findings of this study support Stanley Milgran's compliance theory, which states that a profession will follow the code of ethics and work standards that bind the profession. The audit fee will be heavily influenced by the scope of the audit. The member is subject to a termination sanction as a member of the Institute by the disciplinary and investigative committee if he or she has been subject to a suspension sanction but does not make significant improvements within a period of no later than 2 years since the suspension sanction is effective and non-compliance still occurs systematically and thoroughly so that the audit quality remains poor. The findings of this study support Stanley Milgran's compliance theory, which states that a profession will follow the code of ethics and work standards that bind the profession. The audit fee will be heavily influenced by the scope of the audit. The member is subject to a termination sanction as a member of the Institute by the disciplinary and investigative committee if he or she has been subject to a suspension sanction but does not make significant improvements within a period of no later than 2 years since the suspension sanction is effective and non-compliance still occurs systematically and thoroughly so that the audit quality remains poor. The findings of this study support Stanley Milgran's compliance theory, which states that a profession will follow the code of ethics and work standards that bind the profession. The audit fee will be heavily influenced by the scope of the audit. Members were subject to sanctions of termination as members of the Institute by the disciplinary and investigative committee if they did not make significant improvements within a period of no later than 2 years since the suspension sanctions were effective and non-compliance conditions continued to occur systematically and thoroughly so that audit quality remained poor. The findings of this study support Stanley Milgran's compliance theory, which states that a profession will follow the code of ethics and work standards that bind the profession. The audit fee will be heavily influenced by the scope of the audit. Members were subject to sanctions of termination as members of the Institute by the disciplinary and investigative committee if they did not make significant improvements within a period of no later than 2 years since the suspension sanctions were effective and non-compliance conditions continued to occur systematically and thoroughly so that audit quality remained poor. The findings of this study support Stanley Milgran's compliance theory, which states that a profession will follow the code of ethics and work standards that bind the profession. The audit fee will be heavily influenced by the scope of the audit. The findings of this study support Stanley Milgran's compliance theory, which states that a profession will follow the code of ethics and work standards that bind the profession. The audit fee will be heavily influenced by the scope of the audit. The findings of this study support Stanley Milgran's compliance theory, which states that a profession will follow the code of ethics and work standards that bind the profession. The audit fee will be heavily influenced by the scope of the audit. The findings of this study support Stanley Milgran's compliance theory, which states that a profession will follow the code of ethics and work standards that bind the profession. The audit fee will be heavily influenced by the scope of the audit. The test results on the effect of branch number (X4) on audit fee (Y) show that the number of branches has an

effect on the audit fee. The findings of this study are consistent with the findings of (Sibuea & Arfianti, 2021), who discovered that the number of branches has an effect on the audit fee. According to a study (Utami & Nazar, 2021), external auditors will raise audit fees on entities with high complexity. According to a study (Zielma & Widyawati, 2019), audit fees for companies with high and low complexity will differ. According to a study (Butar Butar, 2020), the number of company branches is an indicator of the company's complexity. According to a study (Anggriani & Susanti, 2021), the higher the audit fee, the more complex the company. The findings of this study contradict the findings of another study (Manajang & Yohanes, 2022), which found that the number of branches has no effect on the audit fee. According to one study (Panjaitan & Haryanto, n.d.), the complexity of the enterprise has no effect on the audit fee. According to the study (Huri & Syofyan, 2019), the audit fee is unaffected by company complexity. According to the study (Kusumajaya, 2017), the external auditor did not consider the company's complexity when determining the audit fee. According to a study (Rakai & Kartika, 2015), companies with many or few branches will not affect the audit fee. The legal basis for public accountants receiving compensation for assurance services provided to clients is Law Number 5 of 2011, specifically stated in article 24 letter a, which states that one of a public accountant's rights is to receive fees for services. In article 4 of Management Regulation Number 2 of 2016 concerning Determination of Fees for Financial Statement Audit Services, a public accountant/KAP has the right to receive fees based on the opportunity between the public accountant and his client entity as stated in the engagement letter. while Article 5 paragraph (2) regulates the policy for determining service fees, which states that determining service fees can include: a. charge out rate per hour; b. Pricing policy for pricing that differs from standard service fee rates; and c. An engagement letter specifies the method for calculating the total amount of service fees to be billed to the entity. In article 7 paragraph (1), the institute sets a lower limit for billing rates as an indicator of fulfilling adequate service fees so that members are able to carry out the audit as intended. This is because a public accountant bases the amount of fees for audit services on a number of factors. His considerations are several matters regulated in Management Regulation Number 2 of 2016 concerning Determination of Fees for Financial Statement Audit Services, as follows: "1. Client needs and scope of work; 2. Time required in each stage of the audit; 3. Duties and responsibilities under law (statutory duties); 4. The level of complexity of the work; 5. The number of personnel and the amount of time needed and effectively used by members and their staff to conduct the audit." later on. Members (public accountants) must be able to demonstrate that their work is done professionally, meets established quality standards, and meets the needs of their clients.

According to the study (Utami & Nazar, 2021), the public accountant will consider the number of branches owned by the company when determining the complexity of the audit. According to a study (Zielma & Widyawati, 2019), external auditors will raise audit fees on entities with high complexity. According to a study (Sibuea & Arfianti, 2021), audit fees for companies with high and low complexity will differ. A public accountant will face the sanctions outlined in Management Regulation Number 2 of 2016 concerning Determination of Financial Report Audit Services Fees, specifically in article 12 paragraph (2), which states that "in the event that a member fails to comply with the provisions of article 5 and article 6 which are comprehensive and systematic, resulting in a significant reduction in audit quality, members are subject to written warning sanctions deterrence."

4. CONCLUSION

According to the study, the number of audit committee meetings and the size of internal audits had no effect on the audit fee at Islamic banks, but the number of internal audit assignments and the number of branches did. It is hoped that future researchers will be able to broaden the research object to include other Islamic financial institutions such as: Islamic insurance entities and companies that sell their shares on the Indonesian Islamic stock exchange, so that research results are more varied because they have examined objects that are quite significant both in terms of quantity and business complexity, can modify research

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