

ABSTRACT

Achmad Maulana, The Impact of Abnormal Audit Fees on Audit Quality with Political Connections as a Moderating Variable. Under the Guidance of Dr. Erfan Muhammad S.E., M.Ak., CPA., CA.

The purpose of this study was to test and provide empirical evidence of the negative effect of abnormal audit fees on audit quality, test and provide empirical evidence of the moderating effect of political connections on the effect of abnormal audit fees on audit quality.

This research is a quantitative study using secondary data with a population of all companies listed on the Indonesia Stock Exchange. The sample consists of 529 companies with three years of financial statements from 2019 to 2021. The purposive sampling technique was used to select the research sample, with the criteria that the company's financial statements present professional fees or the like in the general and administrative expense account. Data processing is done using STATA 17.

The results prove that (1) abnormal audit fees have a negative effect on audit quality, which indicates that the increase in abnormal audit fees will reduce audit quality in the company. (2) Political connections have a moderating effect on the abnormal audit fee variable, which weakens the relationship between abnormal audit fees and discretionary accruals.

Keywords: Audit quality, abnormal audit fee, political connections.

ABSTRAKSI

Achmad Maulana, Pengaruh *Abnormal Audit Fee* Terhadap Kualitas Audit Dengan *Political Connections* Sebagai Variabel Moderasi. Di bawah bimbingan Dr. Erfan Muhammad S.E., M.Ak., CPA., CA.

Tujuan penelitian ini adalah untuk menguji dan memberikan bukti empiris pengaruh negatif abnormal audit fee terhadap kualitas audit, menguji dan memberikan bukti empiris efek moderasi political connections pada pengaruh abnormal audit fee terhadap kualitas audit.

Penelitian ini merupakan studi kuantitatif yang menggunakan data sekunder dengan populasi seluruh perusahaan yang terdaftar di Bursa Efek Indonesia. Sampel terdiri dari 529 perusahaan dengan tiga tahun laporan keuangan dari tahun 2019 hingga 2021. Teknik *purposive sampling* digunakan untuk memilih sampel penelitian, dengan kriteria laporan keuangan perusahaan menyajikan *professional fee* atau sejenisnya dalam akun beban umum dan administrasi. Pengolahan data dilakukan dengan menggunakan STATA 17.

Hasil penelitian membuktikan bahwa (1) *abnormal audit fee* memiliki pengaruh negatif terhadap kualitas audit, yang menunjukkan bahwa semakin meningkatnya *abnormal audit fee* akan mengurangi kualitas audit pada perusahaan tersebut. (2) *Political connections* mempunyai efek moderasi pada variabel *abnormal audit fee*, yaitu melemahkan hubungan antara *abnormal audit fee* dengan *discretionary accruals*.

Kata Kunci: Kualitas audit, *abnormal audit fee*, *political connections*.