

ABSTRACT

Guruh Wahyu Pamungkas, 170221100219, audit fees, audit tenure, audit rotation, and audit reputation on audit quality with the audit committee as the moderating variable. Under the guidance of Dr. Prasetyono, S.E., M.Si., Ak

This study aims to analyze and determine the effect of audit fees, audit tenure, audit rotation, audit reputation and audit committee as a moderating variables on audit quality. The independent variables used are audit fees, audit tenure, audit rotation, and audit reputation. The moderating variable used is audit committee. The dependent variable use is audit quality.

Population in this research is the economic sub-sector which is listed on the Indonesia Stock Exchange (BEI) in 2016-2021. The research sample was 45 companies that met the sample criteria during the study period. Sampling in this study using purposive sampling method. The data analysis used is multiple linier regression and moderateddd regression analysis.

The results of this sytudy indicate that audit tenure has significant effect on audit quality. Audit fees, audit rotation, and audit reputation have no effect on audit quality. Audit committee can moderate the effect of audit fees, audit tenure, and audit rotation on audit quality. While the audit committee cannot moderate the effect of audit reputation.

Keywords: audit fees, audit tenure, audit rotation, audit reputation, audit committee, audit quality

ABSTRAK

Guruh Wahyu Pamungkas, 170221100219, Fee Audit, Tenure Audit, Rotasi Audit, Dan Reputasi Audit Terhadap Kualitas Audit Dengan Komite Audit Sebagai Variabel Moderasi. Dibawah Bimbingan Dr. Prasetyono, S.E., M.Si., Ak

Penelitian ini bertujuan untuk menganalisis dan mengetahui pengaruh fee audit, tenure audit, rotasi audit, reputasi audit dan komite audit sebagai variabel moderasi terhadap kualitas audit. Variabel independen yang digunakan adalah fee audit, tenure audit, rotasi audit, reputasi audit. Variabel moderasi yang digunakan adalah komite audit. Variabel dependen yang digunakan adalah kualitas audit.

Populasi dalam penelitian ini adalah perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2021. Sampel penelitian adalah 45 perusahaan yang memenuhi kriteria sampel selama periode penelitian. Pengambilan sampel dengan metode purposive sampling. Analisis data yang digunakan adalah regresi linier berganda dan analisis regresi moderasi.

Hasil penelitian ini menunjukkan bahwa tenure audit berpengaruh signifikan terhadap kualitas audit. fee audit, rotasi audit, dan reputasi audit tidak berpengaruh terhadap kualitas audit. Komite audit dapat memoderasi fee audit, rotasi audit, dan tenure audit, sedangkan reputasi audit tidak dapat dimoderasi.

Kata Kunci: Fee Audit, Rotasi Audit, Tenure Audit, Reputasi Audit, Komite Audit, Kualitas Audit