

THE EFFECT OF AUDIT TENURE, COMPANY SIZE, AUDIT ROTATION AND QUALITY CONTROL SYSTEM ON AUDIT QUALITY

By Alnova Tri Basworo

Abstract

This research was conducted to examine the effect of Audit Tenure, company size, audit rotation and quality control systems on audit quality. This study uses mining sector companies and public accounting firm (KAP) which audits the property and real estate sector companies as samples in the study. The data analysis technique used is Path Analysis or path analysis software SmartPLS 3 with a significance level of 5%. The results in this study obtained (1) Audit Tenure has no effect on audit quality (2) company size has a significant positive effect on audit quality (3) audit rotation has no effect on audit quality (4) the quality control system has no effect on audit quality (5) Audit Tenure has no effect on audit quality through the quality control system (6) company size has no effect on audit quality through the quality control system (7) audit rotation has no effect on audit quality through the quality control system.

Keywords: *Audit Tenure, Company Size, Audit Rotation, Quality Control System, Quality Audit*

PENGARUH *AUDIT TENURE*, UKURAN PERUSAHAAN, ROTASI AUDIT DAN SISTEM PENGENDALIAN MUTU TERHADAP KUALITAS AUDIT

Oleh Alnova Tri Basworo

Abstrak

Penelitian ini dilakukan untuk menguji Pengaruh *Audit Tenure*, Ukuran Perusahaan, Rotasi Audit dan Sistem Pengendalian Mutu terhadap Kualitas Audit. Penelitian ini menggunakan perusahaan sektor pertambangan dan Kantor Akuntan Publik (KAP) yang mengaudit perusahaan sektor *property* dan *real estet* sebagai sampel dalam penelitian. Teknik analisis data yang digunakan adalah Path Analysis atau analisis jalur software SmartPLS 3 dengan tingkat signifikansi 5%. Hasil dalam penelitian ini memperoleh (1) *Audit Tenure* tidak berpengaruh terhadap kualitas audit (2) ukuran perusahaan berpengaruh signifikan positif terhadap kualitas audit (3) rotasi audit tidak berpengaruh terhadap kualitas audit (4) sistem pengendalian mutu tidak berpengaruh terhadap kualitas audit (5) *Audit Tenure* tidak berpengaruh terhadap kualitas audit melalui sistem pengendalian mutu (6) ukuran perusahaan tidak berpengaruh terhadap kualitas audit melalui sistem pengendalian mutu (7) rotasi audit tidak berpengaruh terhadap kualitas audit melalui sistem pengendalian mutu.

Kata kunci: *Audit Tenure*, Ukuran Perusahaan, Rotasi Audit, Sistem Pengendalian Mutu, Kualitas Audit