The Effect of Accounting Firm Rotation, Audit Tenure, Accounting Firm Industry Specialization and Audit Capacity Stress on Audit Quality in Indonesia

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Abstract

This study is a quantitative study that aims to determine the effect of accounting firm rotation, audit tenure, accounting firm industry specialization and audit capacity stress on audit quality. The sample in this study amounted to 65 companies in the mining sector and infrastructure, utilities and transportation sectors listed on the Indonesia Stock Exchange in the 2014-2020 period which were selected based on the purposive sampling method. The data obtained were 65 companies with a total sample of 455. The audit quality in this study was measured using a going concern opinion proxy. The analytical technique used is logistic regression analysis with a significance level of 5%. The results of this study indicate that (1) Accounting firm rotation has no effect on Audit Quality, (2) Audit Tenure has no effect on Audit Quality, (3) Accounting firm Industry Specialization has no effect on Audit Quality, and (4) Audit Capacity Stress has no effect on Audit Quality.

Keywords: Audit Quality, Accounting Firm Rotation, Tenure Audit, Accounting Firm Industry Specialization, and Audit Capacity Stress.

Pengaruh Rotasi KAP, *Audit Tenure*, Spesialisasi Industri KAP dan *Audit Capacity Stress* terhadap Kualitas Audit di Indonesia

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh rotasi KAP, *audit tenure*, spesialisasi industri KAP dan *audit capacity stress* terhadap kualitas audit. Sampel dalam penelitian ini berjumlah 65 perusahaan sektor pertambangan dan sektor infrastruktur, utilitas dan transportasi yang terdaftar di Bursa Efek Indonesia pada periode 2014-2020 yang dipilih berdasarkan metode *purposive sampling*. Data yang diperoleh sebanyak 65 perusahaan dengan total sampel adalah 455. Kualitas audit pada penelitian ini diukur dengan menggunakan proksi opini *going concern*. Teknik analisis yang dipakai ialah analisis regresi logistik dengan tingkat signifikansi sebesar 5%. Hasil penelitian ini menunjukkan bahwa (1) Rotasi KAP tidak berpengaruh terhadap Kualitas Audit, (2) *Audit Tenure* tidak berpengaruh terhadap Kualitas Audit, (3) Spesialisasi Industri KAP tidak berpengaruh terhadap Kualitas Audit, dan (4) *Audit Capacity Stress* tidak berpengaruh terhadap Kualitas Audit.

Kata Kunci: Kualitas Audit, Rotasi KAP, *Audit Tenure*, Spesialisasi Industri KAP, dan *Audit Capacity Stress*.