

Effect of Company Size, Audit Fee, Tenure Audit, and Audit Rotation on Audit Quality

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Abstract

This research was conducted to test the effect of variables of Company Size, Fee Audit, Audit Tenure, and Rotation audit on Audit Quality. The sample in this study amounted to 59 primary consumer sector companies listed on the Indonesia Stock Exchange for the period 2018-2020 which were selected based on purposive sampling methods and also referred to the selected criteria. The sample data was obtained by 59 companies with a total sample of 177. The quality of audits in the study was measured using a proxy of the size of a public accounting firm. The analysis technique used is logistic regression with a significance rate of 5%. The results showed that (1) The Size of the Company had a significant positive effect on audit quality (2) audit fee had a significant effect on audit quality (3) audit tenure had no significant effect Positive to Audit Quality (4) Audit Rotation has no effect on Audit Quality.

Keywords: Audit Quality, Company Size, Audit Fee, Audit Tenure, Audit Rotation.

Pengaruh Ukuran Perusahaan, *Fee Audit*, *Audit Tenure*, Dan Rotasi Audit terhadap
Kualitas Audit

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Abstrak

Penelitian ini dilaksanakan untuk menguji pengaruh variabel Ukuran Perusahaan, *Fee Audit*, *Audit Tenure*, dan Rotasi Audit terhadap Kualitas Audit. Sampel pada penelitian ini berjumlah 59 perusahaan sektor konsumen primer yang terdaftar di Bursa Efek Indonesia periode 2018-2020 yang diseleksi berdasarkan metode purposive sampling dan juga mengacu kepada kriteria yang dipilih. Data sampel diperoleh sebanyak 59 perusahaan dengan total sampel 177. Kualitas audit dalam penelitian ini diukur menggunakan proksi ukuran kantor akuntan public. Teknik analisis yang digunakan adalah regresi logistic dengan tingkat signifikansi sebesar 5%. Hasil penelitian menunjukkan bahwa (1) Ukuran Perusahaan berpengaruh signifikan positif terhadap Kualitas Audit (2) *Fee Audit* berpengaruh signifikan terhadap Kualitas Audit (3) *Audit Tenure* tidak berpengaruh signifikan positif terhadap Kualitas Audit (4) Rotasi Audit tidak berpengaruh terhadap Kualitas Audit.

Kata Kunci: Kualitas Audit, Ukuran Perusahaan, *Fee Audit*, *Audit Tenure*, Rotasi Audit.