

***THE EFFECT OF SUSTAINABILITY REPORTING QUALITY AND AUDIT
TENURE ON FINANCIAL REPORTING QUALITY WITH AUDIT EFFORT
AS MODERATION VARIABLE***

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Abstract

This research is a quantitative research that aims to examine the effect of sustainability reporting quality and Audit tenure on financial reporting quality with audit effort as a moderating variable. The research uses secondary data from manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2020-2021. Sampling criteria used a purposive sampling method which obtained a total of 64 samples from 32 manufacturing companies. Testing the hypothesis in this study uses a multiple linear regression model. The research model was processed and tested using STATA Ver.16. The results of this study are: 1) Sustainability reporting quality has no influence on financial reporting quality. 2) Audit tenure has a significant positive influence on financial reporting quality. 3) Effort Audit strengthens the effect of the Sustainability reporting quality on financial reporting quality. 4) Audit effort strengthens the effect of Audit tenure on financial reporting quality.

Keywords: *Financial Reporting Quality, Sustainability Reporting Quality, Audit Tenure, Audit effort*

PENGARUH KUALITAS LAPORAN KEBERLANJUTAN DAN *AUDIT TENURE* TERHADAP KUALITAS LAPORAN KEUANGAN DENGAN *AUDIT EFFORT* SEBAGAI VARIABEL MODERASI

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh kualitas laporan keberlanjutan dan *audit tenure* terhadap kualitas laporan keuangan dengan *audit effort* sebagai variabel moderasi. Penelitian menggunakan data sekunder dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2020-2021. Pengambilan kriteria sampel menggunakan metode purposive sampling yang didapatkan dengan jumlah sebanyak 64 sampel dari 32 perusahaan manufaktur. Pengujian hipotesis dalam penelitian ini menggunakan model regresi linear berganda. Model penelitian diolah dan diuji menggunakan STATA Ver.16. Hasil dari penelitian ini yaitu: 1) Kualitas Laporan Keberlanjutan tidak memiliki pengaruh terhadap Kualitas Laporan Keuangan. 2) *Audit tenure* memiliki pengaruh signifikan positif terhadap Kualitas Laporan Keuangan. 3) *Audit effort* memperkuat pengaruh Kualitas Laporan Keberlanjutan terhadap Kualitas Laporan Keuangan. 4) *Audit effort* memperkuat pengaruh *Audit tenure* terhadap Kualitas Laporan Keuangan.

Kata Kunci: Kualitas Laporan Keuangan, Kualitas Laporan Keberlanjutan, *Audit Tenure*, *Audit effort*