

THE EFFECT OF AUDIT FEE, AUDIT TENURE, AND AUDIT ROTATION ON AUDIT QUALITY

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Abstract

This study was conducted to examine the effect of Audit Fee, Audit Tenure, and Audit Rotation on Audit Quality. The sampling in this study of 38 financial companies listed in Indonesia Stock Exchange period 2015-2017 with purposive sampling method. Data obtained from the company's financial statements that have been publication. The number of samples was obtained from 38 companies with total 114 sample. Quality audits in this study using a proxy public accounting firm size. The analysis technique that used in this study is logistic regression with a significance level of 5%. The results in this study indicates that (1) Audit Fee has significant positive effect on Audit Quality (2) Audit Tenure does not affect the Qualit of the audit, and (3) Audit Rotation does not affect the Quality of the Audit

Keywords: Audit Fee, Audit Tenure , Audit Rotation , Audit Quality

PENGARUH *AUDIT FEE* , *AUDIT TENURE*, DAN ROTASI AUDIT TERHADAP KUALITAS AUDIT

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel *Audit Fee*, *Audit Tenure*, dan Rotasi Audit Terhadap Kualitas Audit. Sampel dalam penelitian ini berjumlah 38 perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia periode 2015-2017 yang dipilih dengan menggunakan metode *purposive sampling*. Data diperoleh sampel sebanyak 38 perusahaan dengan total sampel 114. Kualitas audit pada penelitian ini menggunakan proksi ukuran kantor akuntan publik. Teknik analisis yang digunakan adalah analisis regresi logistik dengan tingkat signifikansi sebesar 5%. Hasil penelitian ini menunjukkan bahwa (1) *Audit Fee* berpengaruh signifikan positif terhadap Kualitas Audit (2) *Audit Tenure* tidak berpengaruh terhadap Kualitas Audit, dan (3) Rotasi Audit tidak berpengaruh terhadap Kualitas Audit.

Kata kunci: *Audit Fees* , *Audit Tenure* , Rotasi Audit , Kualitas Audit