

The Effect of Client Importance, Audit Tenure, and Reputation Of Public Accounting Firm On Audit Quality

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Abstract

This research is using quantitative study aimed to examine the effect of client importance is measured by Ln total asset method, audit tenure measured by the length of engagement between the client and public accounting firm, and reputation of public accounting firm is measured from the big four public accounting firm and non big four public accounting firm on audit quality. The population in this study is a property & real estate company listed on the Indonesia Stock Exchange in 2015-2018. The sample in this study amounted to 41 property & real estate companies found on the Indonesia Stock Exchange and the website of each company for the period 2015-2018 which were selected using the purposive sampling method. Hypothesis testing in this study was used Logistik Regression Analysis using SPSS analysis tool with a significant level of 5%. The result of hypothesis testing showed that (1) client importance had significant effect on audit quality (2) audit tenure had significant effect on audit quality (3) reputation of public accounting firm had no significant effect on audit quality.

Keywords : client importance, audit tenure, reputation of public accounting firm, and audit quality

Pengaruh *Client Importance*, *Audit Tenure*, dan Reputasi Kantor Akuntan Publik Terhadap Kualitas Audit

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh *client importance* yang diukur dengan metode Ln total asset, *audit tenure* yang diukur dengan lamanya masa perikatan antara klien dengan KAP, dan reputasi kantor akuntan publik yang diukur dari KAP *big four* dan KAP *non big four* terhadap kualitas audit. Populasi dalam penelitian ini adalah perusahaan *property & real estate* yang terdaftar di Bursa Efek Indonesia dan website masing-masing perusahaan periode 2015-2018 yang dipilih dengan menggunakan metode *purposive sampling*. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Logistik dengan program SPSS dan tingkat signifikansi 5%. Hasil pengujian hipotesis menunjukkan bahwa (1) *client importance* berpengaruh signifikan terhadap kualitas audit (2) *audit tenure* berpengaruh signifikan terhadap kualitas audit (3) reputasi kantor akuntan publik tidak berpengaruh terhadap kualitas audit.

Kata kunci : *client importance*, *audit tenure*, reputasi kantor akuntan publik, dan kualitas audit