

Pengaruh rotasi akuntan publik dan kantor akuntan publik terhadap kualitas audit = The effect of audit partner tenure and audit firm tenure on audit quality

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh kuadratik antara Tenure akuntan publik (AP) dan Tenure Kantor Akuntan Publik (KAP) terhadap kualitas audit, pengaruh rotasi AP dan rotasi KAP terhadap kualitas audit, serta pengaruh ukuran Kantor Akuntan Publik (KAP) terhadap kualitas audit. Sampel penelitian adalah perusahaan yang terdaftar di Bursa Efek Indonesia pada periode 2009 hingga 2014, kecuali perusahaan yang bergerak di industri keuangan. Kualitas audit dalam penelitian ini diukur dengan kualitas laba dengan menggunakan tingkat akrual diskresioner (Kasznik, 1999) Tenure KAP terbukti tidak berpengaruh kuadratik terhadap kualitas audit.

Tenure AP terbukti memiliki hubungan kuadratik dengan kualitas audit, rotasi KAP terbukti berpengaruh positif terhadap kualitas audit, dan rotasi AP tidak berpengaruh terhadap kualitas audit. Ukuran KAP dalam penelitian ini dibagi menjadi tiga klasifikasi, yaitu KAP Big Four, Second Tier dan KAP Kecil, hasilnya KAP Big Four dan KAP Second Tier berpengaruh positif signifikan terhadap kualitas audit. Hasil ini mengindikasikan bahwa kualitas audit yang dihasilkan KAP Big Four dan KAP Second Tier lebih baik daripada KAP Kecil.

.....This research aims to examine the effect of quadratic impact between audit partner tenure and audit firm tenure on audit quality, the effect of audit partner rotation and audit firm rotation on audit quality and the effect of audit firm size on audit quality. The research samples are public companies that are listed in Indonesia Stock Exchange during 2009-2014 periods exclude the companies in financial industry. Audit quality's proxy is earnings quality which is measured by the level of discretionary accrual (Kasznik, 1999). This research finds that audit firm tenure have no quadratic relationship effect on audit quality. Audit partner tenure have quadratic relationship effect on audit quality. There is a positive of audit firm rotation on audit quality. But audit partner rotation have no effect on audit quality. Audit Firm Size in this study were divided into three classifications, namely Big Four, Second Tier, and small firm auditor. There is a positive of Big Four and Second Tier audit firm on audit quality. These results indicate that audit quality by the Big Four, Second Tier better than small audit firm.