

Analisis dampak regulasi terkait tenure dan rotasi kantor akuntan publik dan akuntan publik terhadap kualitas audit = Analysis regulation of public accountant firm and public accountant tenure and rotation impact on audit quality

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Abstrak

Penelitian ini menganalisis PP Nomor 20 tahun 2015 yang meniadakan kewajiban rotasi KAP serta memperpanjang masa penugasan (tenure) AP menjadi lima tahun dan KMK Nomor 359/KMK.06/2003 serta PMK Nomor 17/PMK.01/2008 yang memperbolehkan terdapatnya praktik rotasi KAP semu. Untuk menganalisis peraturan tersebut, penelitian ini menguji pengaruh tenure KAP dan AP, rotasi KAP, serta rotasi KAP riil dan semu terhadap kualitas audit dengan menggunakan data 194 perusahaan yang terdaftar pada Pasar Modal Indonesia selama periode 2008 hingga 2014. Hasil penelitian menunjukkan bahwa tenure KAP, baik linear ataupun kuadrat, tidak berpengaruh terhadap kualitas audit. Berbeda dari tenure KAP, tenure AP terbukti memiliki pengaruh kuadrat cembung terhadap kualitas audit dengan titik maksimum tiga tahun. Penelitian ini juga membuktikan bahwa rotasi KAP berpengaruh negatif terhadap kualitas audit. Dengan hasil tersebut, dapat disimpulkan bahwa ditiadakannya kewajiban rotasi KAP yang tercantum dalam PP Nomor 20 tahun 2015 merupakan regulasi yang tepat, tetapi tidak bagi regulasi yang memperpanjang tenure AP karena terbukti, tenure AP hanya meningkatkan kualitas audit sampai tenure tiga tahun sebelum akhirnya menurunkan kualitas audit. Selain itu penelitian ini membuktikan bahwa rotasi KAP semu berpengaruh negatif sementara rotasi KAP riil tidak berpengaruh terhadap kualitas audit. Hasil ini menunjukkan bahwa KMK Nomor 359/KMK.06/2003 dan PMK Nomor 17/PMK.01/2008, yang memperbolehkan terdapatnya praktik rotasi KAP semu, merupakan regulasi yang kurang tepat.

.....This research analyzes Government Regulation No.20 of 2015 which abolishing the rotation rule and extends the tenures of public accounting firms to 5 years and The Minister of Finance Decree Number 359/KMK.06/2003 and The Minister of Finance Regulation No.17/PMK.01/2008 that results in pseudo-rotation practices done by public accounting firms. To analyze these regulations, this research examines the effect of public accounting firms and public accountants tenures, public accounting firms rotations, as well as real and pseudo-rotations of public accounting firms on audit quality, using data of 194 companies who are listed on Indonesian Stock Exchange (IDX) for the period 2008-2014. The result of this research shows that public accounting firms rotations, both linear and quadratic, do not affect audit quality. In contrast, public accountant tenures are proven to have a convex quadratic effect on audit quality with maximum point of 3 years. Moreover, this research proves that public accounting firms rotations negatively affect audit quality.

With this result, we can conclude that abolishing the rotation rule, based on Government Regulation No.20 of 2015, is the appropriate regulation; however, not for the regulation that extends public accountants tenures which result proves that public accountant tenures only increase the audit quality for first three years. This result also prove that pseudo-rotations of public accounting firms negatively affect audit quality, while real public accounting firms rotations do not affect audit quality. With this result, we can also conclude that The Minister of Finance Decree Number 359/KMK.06/2003 and The Minister of Finance

Regulation No.17/PMK.01/2008, which permits pseudo-rotations of public accounting firms, is not an appropriate regulation.