

Pengaruh Auditor Relationship dan Rotasi Audit terhadap Kualitas Audit = Impact of Auditor Relationship and Audit Rotation to Audit Quality

Resti Jayeng Ramadhanti, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20525191&lokasi=lokal>

Abstrak

Penelitian menganalisis pengaruh auditor relationship yang diukur dengan hubungan person-to-person, audit firm dan client firm dan rotasi audit terhadap kualitas audit yang diukur dengan abnormal working capital accrual. Hasil menunjukkan hubungan person-to-person berpengaruh signifikan negatif terhadap abnormal working capital accrual. Mengartikan bahwa semakin lama hubungan antara person-to-person maka akan menurunkan abnormal working capital accrual dan meningkatkan kualitas audit. Variabel hubungan audit firm- client firm dan rotasi audit tidak berpengaruh terhadap abnormal working capital accrual. Sedangkan variabel ukuran perusahaan, pertumbuhan perusahaan, profitabilitas dan cash flow from operating berpengaruh terhadap abnormal working capital accrual.

.....The study analyzed the influence of auditor relationship measured by person-to- person relationship, firm audit and client firm and audit rotation on audit quality as measured by abnormal working capital accrual. The result shows that the person-to-person relationship has a significant negative effect on the abnormal working capital accrual. Understanding that the longer relationship between person-to-person will decrease abnormal working capital accrual and improve audit quality. The firm-client firm audit audit and audit rotation variables do not affect the abnormal working capital accrual. While variable size, growth, profitability and cash flow from operating are influence on abnormal working capital accrual.