

# Pengaruh Client Importance, Audit Tenure, Spesialisasi Audit dan Rotasi KAP terhadap Kualitas Audit (Studi Empiris Perusahaan yang Terdaftar di BEI) = The Influence of Client Importance, Audit Tenure, Audit Specialization and KAP Rotation on Audit Quality (Empirical Study of Listed Companies in IDX)

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## Abstrak

Penelitian ini bertujuan untuk mengetahui Pengaruh Client Importance, Audit Tenure, Spesialisasi Audit dan Rotasi KAP terhadap Kualitas Audit. Penelitian ini menggunakan enam variabel kontrol yaitu ukuran perusahaan, ukuran KAP, pertumbuhan perusahaan, leverage, profitability dan opini going concern. Pengujian hipotesis dilakukan dengan menggunakan uji regresi linier berganda terhadap 303 perusahaan yang tercatat di Bursa Efek Indonesia per 31 Desember 2014. Penelitian ini memberikan bukti empiris bahwa client importance, audit tenure dan ukuran perusahaan, berpengaruh signifikan terhadap kualitas audit. Namun penelitian ini tidak dapat memberikan bukti yang cukup untuk menjelaskan bahwa spesialisasi industri KAP, Rotasi KAP, ukuran KAP pertumbuhan perusahaan, leverage, loss dan opini going concern berpengaruh signifikan terhadap kualitas audit.

.....This study aims to determine the The Influence of Client Importance, Audit Tenure, Audit Specialization and KAP Rotation on Audit Quality. This study also uses seven variables that control the size of the company, the size of the firm, the company's growth, KAP industry specialization, leverage, loss and going concern opinion. Hypothesis testing is done by using multiple linear regression of the 303 companies listed on the Indonesia Stock Exchange December 31, 2014. This study provides empirical evidence that the size of the company, the size of KAP, loss of leverage and significant effect on audit quality. However, this study can not provide sufficient evidence to explain that the client importane, audit tenure, the company's growth, specialization and industry KAP going concern opinion significant effect on audit quality.