

## Pengaruh tenure audit dan rotasi auditor terhadap kualitas audit dengan ukuran kantor akuntan publik sebagai variabel moderasi = The effect of audit tenure and auditor rotation on audit quality with audit firm size as moderating variable

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### Abstrak

Penelitian ini bertujuan untuk menguji pengaruh tenure audit dan rotasi auditor terhadap kualitas audit, pengaruh ukuran Kantor Akuntan Publik (KAP) terhadap kualitas audit, serta pengaruh moderasi ukuran KAP terhadap hubungan tenure audit dan kualitas audit. Tenure audit dibedakan menjadi tenure KAP dan tenure audit partner (AP). Rotasi auditor dibedakan menjadi rotasi KAP dan rotasi audit partner (AP). Sampel penelitian adalah perusahaan yang terdaftar di Bursa Efek Indonesia pada periode 2004 hingga 2011, 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 dan rotasi KAP terbukti tidak berpengaruh kuadrat terhadap kualitas audit. Tenure AP dan rotasi AP juga tidak terbukti memiliki hubungan kuadrat dengan kualitas audit. Ukuran KAP terbukti berpengaruh positif secara langsung terhadap kualitas audit. Ditemukan pula bahwa pengaruh ukuran KAP memoderasi hubungan antara tenure AP dan kualitas audit. Akan tetapi, tidak ditemukan adanya pengaruh ukuran KAP dalam memoderasi hubungan antara tenure KAP dan kualitas audit. Hasil penelitian ini mengindikasikan perlunya pengkajian lebih lanjut terkait efektivitas peraturan yang membatasi tenure audit.

.....This research aims to examine the effect of audit tenure and auditor rotation on audit quality, the effect of audit firm size on audit quality, and the moderating effect of audit firm size on the relationship between audit tenure and audit quality. Audit tenure refers to audit firm tenure and audit partner tenure. Auditor rotation refers to audit firm rotation and audit partner rotation. The research samples are public companies that are listed in Indonesia Stock Exchange during 2004-2011 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 and audit firm rotation have no effect on audit quality. Audit partner tenure and audit partner rotation also have no effect on audit quality. There is a positive of audit firm size on audit quality. But, the evidences that support the moderating effect of audit firm size on the relationship between audit firm tenure and audit quality are insufficient. In the other hand, moderating effect of audit firm size on the relationship between audit partner tenure and audit quality shows that the engagement with Big X auditor will give a positive impact on audit quality. The results of this research show that the regulation that limits the audit tenure is a subject of further evaluation.