

## Analisis pengaruh biaya audit terhadap kualitas audit, studi lima negara Asean = Analysis the effect of audit fee on audit quality in five countries of ASEAN

Muhammad Ridzki, author

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### Abstrak

Penelitian ini menguji pengaruh biaya audit abnormal terhadap kualitas audit pada perusahaan di lima negara ASEAN. Sampel yang digunakan adalah perusahaan yang tercatat di bursa efek Indonesia, Singapore, Malaysia, Thailand, Philippines selama periode tahun 2011 sampai 2015. Berdasarkan hasil model regresi, terdapat pengaruh antara biaya audit abnormal dengan AWCA (Abnormal Working Capital Accruals) sebagai proksi atas manajemen laba untuk mengukur kualitas audit. Pemberian biaya audit abnormal baik positif ataupun negatif berpengaruh secara negatif terhadap kualitas audit sehingga menurunkan kualitas audit.

.....This study examines the effect of abnormal audit fee on audit quality in five countries in ASEAN. The sample used on this study is all of the companies listed on the stock exchanges of Indonesia, Singapore, Malaysia, Thailand, Philippines during 2011 until 2015. Based on the results of the regression model, there is a relationship between abnormal audit fee and AWCA (Abnormal Working Capital Accruals) as a proxy on earnings management to measure audit quality. The provision of abnormal audit fee both positive and negative are negatively affect to audit quality, it means reduced the audit quality.