

ABSTRACT

CHRISTINE JULIANTI

1401010147

ANALYSIS THE EFFECT OF AUDIT ROTATION, AUDIT TENURE, AUDIT FEE AND AUDIT SPECIALIZATION ON AUDIT QUALITY

(xiv+62 pages); 2 figures; 17 tables; 4 appendixes)

Auditors have their responsibilities in preparing high-quality audit reports. The quality of an audit is required to support the financial stability in order to increase the investors and public interest through the credibility and confidence in using the financial statements. The independency of external auditor and the objectivity of the report are the essential factors in determining the quality of an audit.

The purpose of this research is to examine the effects of audit rotation, audit tenure, audit fee and audit specialization on audit quality. This research is a quantitative research. The data analysis techniques used in this research is logistic regression analysis method, with the mining companies listed in Indonesia Stock Exchange from 2012 to 2016 as the population. The determination of samples is done by using purposive sampling techniques, with the total samples of 50 mining companies. Based on the logistic regression analysis result, audit rotation and audit tenure have no effect on audit quality. While audit fee and audit specialization have the effect on the audit quality.

Keywords: Audit Quality, Audit Rotation, Audit Tenure, Audit Fee, Audit Specialization

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