

ABSTRAK

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PENGARUH KUALITAS AUDIT TERHADAP KINERJA KEUANGAN : BUKTI EMPIRIS SEBELUM DAN PADA PERIODE COVID-19

(xv + 72 halaman: 1 gambar; 18 tabel; 9 lampiran)

Studi ini menguji kualitas audit dari sisi masa penugasan audit (*audit tenure*) dan ukuran kantor akuntan publik terhadap kinerja keuangan dengan metode *economic value added (EVA)*. Sampel yang digunakan adalah sektor Industri Dasar & Kimia dan Industri Barang Konsumsi, pada sektor di Bursa Efek Indonesia. Dengan menggunakan metode *purposive sampling*, regresi logistik dan uji sensitivitas. Studi ini menemukan bahwa ukuran KAP dan *audit tenure* tidak berpengaruh terhadap kinerja keuangan. Studi ini juga menemukan bahwa ukuran KAP semakin berpengaruh positif terhadap kinerja keuangan pada saat pandemi *Covid-19*, namun tidak ditemukan bukti bahwa *audit tenure* semakin berpengaruh pada periode pandemi *Covid-19*.

Referensi: 67 (2011 - 2021)

Kata Kunci: kualitas audit, *audit tenure*, ukuran kantor akuntan publik, kinerja keuangan, *economic value added*, pandemi *covid-19*.

ABSTRACT

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THE EFFECT OF AUDIT QUALITY ON FINANCIAL PERFORMANCE : EMPIRICAL EVIDENCE BEFORE AND IN THE COVID-19 PERIOD

(xv + 72 pages: 1 image; 18 tables; 9 appendices)

This study examines audit quality in terms of audit tenure and the size of a public accounting firm on financial performance using the economic value added (EVA) method. The sample used is the Basic & Chemical Industry and Consumer Goods Industry, in the sector on the Indonesia Stock Exchange. By using purposive sampling method, logistic regression and sensitivity test. This study found that the auditor size and audit tenure have no effect on financial performance. This study also found that the auditor size has a more positive effect on financial performance during the Covid-19 pandemic, but there is no evidence that audit tenure is increasingly influential during the Covid-19 pandemic period.

References: 67 (2011 - 2021)

Keywords: *audit quality, audit tenure, auditor size, financial performance, economic value added, covid-19 pandemic.*