

ABSTRAK

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ASOSIASI AUDIT *TENURE*, AUDIT *FEE*, DAN ROTASI AUDIT TERHADAP KUALITAS AUDIT

(xiii + 64 halaman ; 1 gambar ; 9 tabel ; 6 lampiran)

Penelitian ini dilakukan untuk menganalisa asosiasi hubungan audit *tenure*, audit *fee*, rotasi audit terhadap kualitas audit perusahaan sektor produksi barang konsumsi di Indonesia yang terdaftar di Bursa Efek Indonesia periode 2017-2021. Dengan menggunakan metode *purposive sampling*, sampel yang memenuhi kriteria berjumlah 41 perusahaan yang termasuk dalam kategori *consumer staples* dengan klasifikasi *Food & Staples Retailing, Food, Beverage, and Tobacco*, dan *Household and Personal Products* pada periode 5 tahun yaitu 2017 sampai 2021 sehingga total sampel berjumlah 205 data. Data yang digunakan dalam penelitian ini adalah jenis data sekunder yang diambil dari Annual Report Perusahaan Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia pada tahun 2017 - 2021 dan yang terdapat di S&P Capital IQ yang kemudian diolah dengan menggunakan sistem STATA 16. Metode analisis penelitian ini menggunakan analisis regresi logistik untuk menguji dan menganalisa hipotesis penelitian. Berdasarkan penelitian dapat disimpulkan bahwa Audit *Tenure*, Audit *Fee* dan Rotasi Audit tidak berpengaruh terhadap kualitas audit.

Referensi : 22 (1976-2021)

Kata Kunci : audit *tenure*, audit *fee*, rotasi audit, kualitas audit

ABSTRACT

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THE ASSOCIATION OF AUDIT TENURE, AUDIT FEE, AND AUDIT ROTATION ON AUDIT QUALITY

(xiii +64 pages ; 1 picture ; 9 tables ; 6 attachments)

This research was conducted to analyze the association of the relationship between audit tenure, audit fees, audit rotation on the audit quality of companies in the consumer goods production sector in Indonesia that are listed on the Indonesia Stock Exchange for the 2017-2021 period. By using the purposive sampling method, the sample that met the criteria was 41 companies that were included in the consumer staples category with the classification of Food & Staples Retailing, Food, Beverage, and Tobacco, and Household and Personal Products in the 5 year period, namely 2017 to 2021 so that the total sample was 205 data. The data used in this study is a type of secondary data taken from the Annual Report of Consumer Goods Industry Sector Companies listed on the Indonesia Stock Exchange in 2017 - 2021 and contained in S&P Capital IQ which is then processed using the STATA 16 system. This study uses logistic regression analysis and research analysis method to test and analyze the research hypothesis. Based on the research, it can be concluded that Audit Tenure, Audit Fees and Audit Rotation have no effect on audit quality.

References : 22 (1976-2021)

Keywords: tenure audit, audit fee, audit rotation, audit quality