

## ABSTRAK

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### **PENGARUH *AUDIT FEE STICKINESS* DAN *TENURE KAP* TERHADAP *AUDIT SWITCHING VOLUNTARY* MELALUI KUALITAS AUDIT**

(xiv + 91 halaman: 5 gambar; 16 tabel; 6 lampiran)

Penelitian ini menganalisis pengaruh *Audit Fee Stickiness* dan *Tenure KAP* terhadap *Audit Switching Voluntary* melalui kualitas audit. Penelitian ini meneliti dua pengaruh yaitu pengaruh langsung dan tidak langsung dengan kualitas audit sebagai variabel intervening. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2017-2019. Jumlah sampel adalah sebanyak 108 (36 perusahaan selama tiga tahun berturut-turut). Teknik pemilihan sampel menggunakan *purposive sampling*. Hasil penelitian menunjukkan bahwa *Audit Fee Stickiness* berpengaruh negatif terhadap kualitas audit dan *Audit Fee Stickiness* berpengaruh negatif terhadap *Audit Switching Voluntary*. *Tenure KAP* berpengaruh negatif terhadap *Audit Switching Voluntary*. *Tenure KAP* terhadap *Audit Switching Voluntary* lebih besar sehingga kualitas audit berdasarkan *Path Analysis* tidak memenuhi syarat sebagai variabel intervening. Hasil penelitian ini bermanfaat untuk memberikan informasi bagi penelitian selanjutnya dan bagi pihak-pihak tertentu seperti investor, kreditur, Regulator, manajemen perusahaan, dan Kantor Akuntan Publik (KAP).

Referensi : 10 (2014-2019)

Kata Kunci : ***Audit Fee Stickiness, Tenure KAP, Audit Switching Voluntary, Kualitas audit***

## ABSTRACT

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***THE EFFECT OF AUDIT FEE STICKINESS AND TENURE KAP ON  
AUDIT SWITCHING VOLUNTARY THROUGH AUDIT QUALITY***

(xiv + 91 pages: 5 picture; 16 tables; 6 appendices)

The purpose of this study is to analyzes the effect of Audit Fee Stickiness and Tenure KAP on Audit Switching Voluntary through audit quality. This study examines two effects, the direct and indirect effects on audit quality as an intervening variable. The object of this research are manufacturing companies listed on the Indonesia Stock Exchange in 2017-2019. Sample size is 108 (36 companies for three consecutive years). Purposive sampling was used as sampling technique. The results of this study showed that Audit Fee Stickines has an effect on audit quality and Audit Switching Voluntary. Tenure KAP affects the Audit Switching Voluntary. The results of this study for intervening showed that the variables of Audit Fee Stickiness and Tenure KAP have no direct effect on Audit Switching Voluntary through audit quality. The results of this study are useful for further research and for related parties such as investor, creditor, Regulator, company management, and Public Accounting Firms.

References : 10 (2014-2019)

Keywords : **Audit Fee Stickiness, Tenure KAP, Audit Switching Voluntary,  
Audit Quality**