

**Pengaruh *Executive Ex-Auditor* terhadap *Executive Tenure*, KAP
Tenure dan Kualitas Audit**

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ABSTRAK

Perpindahan auditor KAP ke perusahaan klien maupun non klien umum terjadi. Perpindahan tersebut dapat menyebabkan perusahaan mengangkat *executive* yang memiliki latar belakang pernah bekerja sebagai auditor. Penelitian ini bertujuan untuk mengetahui pengaruh adanya *executive* mantan auditor terhadap *executive tenure*, KAP *tenure*, dan kualitas audit. Secara khusus, *executive* yang diuji dalam penelitian ini adalah *Chief Executive Officer* (CEO) dan *Chief Financial Officer* (CFO). Penelitian ini menggunakan sampel 754 perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia dengan periode 2014-2018 yang dianalisis menggunakan perangkat lunak STATA 14.0. Hasil dari penelitian ini menunjukkan bahwa CEO mantan auditor berpengaruh negatif signifikan terhadap CEO *tenure* sementara CFO mantan auditor berpengaruh positif terhadap KAP *tenure*. Dalam penelitian ini juga ditemukan pengaruh negatif dan signifikan CEO mantan auditor terhadap kualitas audit yang mengindikasikan adanya CEO mantan auditor dapat memperlemah kualitas audit yang dilaporkan. Perbedaan hasil antara CEO dengan CFO mantan auditor dalam penelitian ini, mengindikasikan adanya perbedaan peran dan tanggung jawab yang kuat diantara keduanya.

Kata kunci : *Executive Ex-Auditor*, *Executive Tenure*, KAP *Tenure*, Kualitas Audit

**The Effect of Executive Ex-Auditor on Executive Tenure, Audit Firms
Tenure and Audit Quality**

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ABSTRACT

Employee movement from audit firms (KAP) to audit client and non-client companies are common. This hiring causes companies have executives who have worked as an auditor in audit firms. This study aims to determine the effect of former executive auditor (ex-auditor) on executive tenure, KAP tenure, and audit quality. Executives in this study are the Chief Executive Officer (CEO) and Chief Financial Officer (CFO). This study used a sample of 754 non-financial companies listed in Indonesia Stock Exchange in the 2014-2018 periode and analyzed using STATA 14.0. The results of this study indicate that the CEO Ex-Auditor has a significant negative effect on CEO tenure while the CFO Ex-Auditor has a positive effect on KAP tenure. This study also found a negative and significant effect of the CEO Ex-Auditor on audit quality, which indicates that the existence of a former CEO auditors can weaken audit quality of the companies. The difference in results between the CEO and CFO of the former auditors in this study indicates a strong difference in roles and responsibilities between CEO and CFO in the companies.

Keywords: Executive Ex-Auditor, Executive Tenure, KAP Tenure, Audit Quality