

**Pengaruh *Audit Fee Stickiness* terhadap Kualitas Audit dengan *Tenure KAP*
sebagai Variabel Pemoderasi**

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ABSTRAK

Adanya perbedaan *audit fee* yang diharapkan dengan yang diberikan oleh klien, dipercaya dapat memengaruhi kinerja auditor. Jumlah *audit fee* yang terlalu rendah atau tidak sesuai ekspektasi dapat menurunkan kinerja auditor dan memengaruhi kualitas audit. Penelitian ini bertujuan untuk menguji pengaruh *audit fee stickiness* terhadap kualitas audit dengan *tenure KAP* sebagai variabel pemoderasi. *Tenure KAP* diyakini mampu memitigasi dampak negatif *less downward stickiness* terhadap kualitas audit. Uji hipotesis menggunakan 539 perusahaan non keuangan yang terdaftar di BEI periode 2014-2018 dengan metode regresi linear berganda dan regresi moderasi. Hasil penelitian menunjukkan bahwa *less upward stickiness* berpengaruh positif terhadap kualitas audit, dan *less downward stickiness* berpengaruh negatif terhadap kualitas audit. Selanjutnya, *tenure KAP* mampu memitigasi dampak buruk *less downward stickiness* terhadap kualitas audit. *Tenure KAP* yang panjang menggambarkan pemahaman yang baik mengenai bisnis klien sehingga dalam kondisi *less downward stickiness* dapat bermanfaat bagi penugasan audit.

Kata kunci: *audit fee stickiness*, kualitas audit, *tenure KAP*

**The Effect of Audit Fee Stickiness on Audit Quality with Audit Firm Tenure
as Moderating Variable**

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ABSTRACT

The difference in expected audit fees from those provided by the client is believed to affect the auditor's performance. The audit fees that are too low or does not meet expectations can reduce auditor performance so that the resulting audit quality decreases. This study aims to examine the effect of audit fee stickiness on audit quality with audit firm tenure as a moderating variable. This study uses audit firm tenure which is believed to be able to mitigate the negative impact of less downward stickiness on audit quality. This study uses 539 non-finance companies listed on the Indonesia Stock Exchange in the 2014-2018 period with multiple linear regression and moderation regression methods. This study finds that less upward stickiness has a positive impact on audit quality and less downward stickiness negatively impacts audit quality. Furthermore, audit firm tenure could mitigate the negative influence of less downward stickiness on audit quality. In a longer audit firm tenure, the auditor accumulates client-specific knowledge that in conditions of less downward stickiness would potentially benefit audit assignment.

Keyword: *audit fee stickiness, audit firm tenure, audit quality*