

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh client importance, auditor tenure, dan rotasi terhadap kualitas audit. Berdasarkan pada beberapa teori, hipotesis yang dapat diambil adalah client importance, auditor tenure, dan rotasi KAP berpengaruh terhadap kualitas. Sampel penelitian ini adalah perusahaan kategori LQ 45 kecuali perusahaan keuangan periode 2009-2013. Berdasarkan kriteria sampel, diperoleh total 199 sampel yang terdiri dari 67 perusahaan. Data yang digunakan adalah data sekunder berupa laporan keuangan dan laporan tahun dari perusahaan yang dijadikan sampel. Metode penelitian ini menggunakan analisis regresi linier berganda. Pengukuran kualitas audit dengan kualitas laba dengan proksi discretionary accruals model modifikasi Jones. Hasil penelitian ini adalah client importance dan rotasi KAP berpengaruh positif signifikan terhadap kualitas audit, sedangkan auditor tenure berpengaruh negatif tetapi tidak signifikan terhadap kualitas audit.

Kata kunci: client importance, auditor tenure, rotasi KAP, kualitas audit, discretionary accruals

ABSTRACT

The purpose of this study is to examine the effect of Client Importance, Auditor Tenure, and Audit firm Rotation to audit quality. Based on literature review, it was hypothesized that Client Importance, Auditor Tenure, and Audit firm Rotation have effect on audit quality. Respondents in this study were companies listed in LQ 45 except finance companies for period 2009-2013. Based on sample's criteria, the total sample in this research was 199 from 70 companies. The data was financial statement and annual report from manufacturing which is sample category. The Method used multiple linear regression analysis. Audit quality is measured by earnings quality with discretionary accruals Jones Modified Model as the proxy. The result of this study indicate that client importance and audit firm rotation have positive significant effect to audit quality, while auditor tenure doesn't has significant effect on determining audit quality.

Keyword: client importance, auditor tenure, audit firm rotation, audit quality, discretionary accruals

