

ABSTRAK

Abstrak: Penelitian ini bertujuan untuk menguji dan membuktikan pengaruh tingkat kesibukan audit partner, diukur dengan jumlah klien dalam masing-masing portfolio audit partner, terhadap kualitas audit yang diproksikan dengan nilai akrual diskresional. Model analisis menggunakan analisis regresi linier berganda dengan sampel penelitian perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2016. Hasil uji hipotesis menunjukkan bahwa tingkat kesibukan audit partner berpengaruh negatif terhadap kualitas audit.

Kata Kunci : audit partner; tingkat kesibukan; kualitas audit



ABSTRACT

Abstract: The purpose of this research is to find empirical evidence about the effect of audit partner busyness, measured as the number of clients in an audit partner's portfolio, and audit quality proxied by discretionary accruals. The multiple regression analysis is used to analyze the data which comprise of a sample of manufacturing companies listed in Indonesia Stock Exchange during 2014–2016. The results show that busyness of audit partner has negative association with audit quality.

Keywords : audit partner; busyness; audit quality

