

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh keahlian keuangan komite audit, keahlian spesialis auditor, dan rotasi audit terhadap kualitas audit. Metode penentuan sampel yang digunakan adalah *purposive sampling* sehingga didapatkan sampel sebanyak 255 perusahaan dalam tahun 2014-2016. Variabel independen dalam penelitian ini adalah keahlian keuangan komite audit, keahlian spesialis auditor, dan rotasi audit. Variabel dependen dalam penelitian ini adalah kualitas audit yang diproksikan dengan manajemen laba. Hipotesis dalam penelitian ini diuji dengan regresi *ordinary least square*. Penelitian ini menemukan bahwa keahlian keuangan komite audit tidak berpengaruh signifikan terhadap kualitas audit. keahlian spesialis auditor berpengaruh positif dan signifikan terhadap kualitas audit. Rotasi audit baik kantor akuntan publik maupun akuntan publik tidak berpengaruh signifikan terhadap kualitas audit.

Kata kunci: kualitas audit, manajemen laba, keahlian keuangan, komite audit, rotasi audit

ABSTRACT

This study aims to determine the effect of financial expertise of the audit committee, auditor specialist expertise, and audit rotation on audit quality. The method of determining the sample used is purposive sampling so that the sample obtained as many as 255 companies in the year 2014-2016. Independent variables in this research are financial expertise of audit committee, auditor specialist expertise, and audit rotation. Dependent variable in this research is audit quality which proxy with earnings management. The hypothesis in this study was tested by ordinary least square regression. The study found that audit committee financial expertise has no significant effect on audit quality. The specialist expertise of auditors has a positive and significant impact on audit quality. Audit rotation of both public accounting firms and public accountants has no significant effect on audit quality.

Keywords: audit quality, earnings management, financial expertise, audit committee, audit rotation