

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan audit *gender*, pengalaman auditor, karakteristik *auditee*, relevansi nilai klien dan kualitas audit. Metode pemilihan sampel yang digunakan ialah *purposive sampling* sehingga diperoleh sebanyak 108 perusahaan yang telah memenuhi kriteria untuk dijadikan sampel penelitian selama lima periode (2012-2016). Penelitian ini menghasilkan kesimpulan bahwa profitabilitas memiliki hubungan positif terhadap kualitas audit, sedangkan untuk variabel audit *gender*, pengalaman auditor dan segmen operasi tidak berhubungan terhadap kualitas audit, serta terbukti bahwa relevansi nilai klien dapat memperkuat adanya hubungan positif audit *gender* terhadap kualitas audit.

Kata kunci: audit *gender*, pengalaman auditor, karakteristik *auditee*, relevansi nilai, kualitas audit

ABSTRACT

This study aims to determine the relationship between gender audit, auditor experience, auditee characteristics, client value relevance and audit quality. Sample selection method used is purposive sampling so that obtained as many as 108 companies that have met the criteria to be sampled research for five periods (2012-2016). This research concludes that profitability has positive correlation to audit quality, while for gender audit variable, auditor experience and segment of operation are not related to audit quality, and proven that client value relevance can strengthen positive relationship of gender audit to audit quality.

Keywords: gender audit, auditor experience, auditee characteristics, value relevance, audit quality