

## ABSTRAK

Di tahun 2002, rotasi wajib Kantor Akuntan Publik (KAP) mulai diberlakukan di Indonesia dengan tujuan membatasi *tenure* KAP yang diindikasikan berdampak negatif terhadap kualitas audit. Penelitian ini bertujuan untuk menguji pengaruh *tenure* KAP dan rotasi wajib KAP terhadap kualitas audit. Kualitas audit diukur dengan model akrual diskresioner. Sampel penelitian adalah perusahaan yang terdaftar di Bursa Efek Indonesia pada periode 1999-2008. Metode analisis yang digunakan adalah regresi linear berganda. Hasil penelitian menunjukkan pengaruh negatif *tenure* KAP terhadap kualitas audit. Analisis lebih lanjut mengindikasikan bahwa kebijakan rotasi wajib KAP tidak dapat memitigasi pengaruh negatif *tenure* KAP terhadap kualitas audit. Hasil penelitian dengan demikian menjustifikasi pencabutan aturan rotasi wajib KAP di tahun 2015. Saat ini, regulator harus memikirkan kebijakan alternatif untuk mencegah dampak negatif *tenure* KAP terhadap kualitas audit.

**Kata kunci:** *Tenure* KAP, Rotasi KAP, Kualitas Audit, Akrua Diskresioner.

## ABSTRACT

In 2002, mandatory audit firm rotation became effective in Indonesia with the aim of limiting tenure audit firm that indicated to have a negative impact on audit quality. This research aims to examine the effect of audit firm tenure and mandatory audit firm rotation on audit quality. Audit quality is measured using discretionary accruals model. Sample of the study is all companies listed on the Indonesia Stock Exchange for period 1999-2008 with the exemption given for mining and financial industries. The analytical method used is multiple linear regression. This study finds that audit firm tenure has a negative impact on audit quality. Further analysis indicates that mandatory audit firm rotation could not mitigate the negative impact of audit firm tenure on audit quality. This research justifies revocation of mandatory of audit firm rotation in 2015. At this time, regulator should provide an alternative policy to deter the negative impact of long audit firm tenure on audit quality.

**Keywords:** Audit firm tenure, audit firm rotation, audit quality, discretionary accruals.