

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh relasi manajemen dan relasi komite audit dengan auditor eksternal terhadap kualitas audit pada sebelum dan sesudah periode program pengampunan pajak. Jenis penelitian ini menggunakan pendekatan kuantitatif dengan statistik deskriptif dan analisis regresi logistik sebagai alat untuk menganalisis data. Subjek dari penelitian ini dilakukan pada perusahaan yang mengikuti program pengampunan pajak pada tahun 2016 yang terdaftar di Bursa Efek Indonesia pada periode 2014, 2015, 2017, dan 2018.

Hasil pengujian dan analisis variabel relasi manajemen menunjukkan bahwa audit tenure tidak berpengaruh terhadap kualitas audit secara keseluruhan. Namun ketika periode dipisah, pasca pengampunan pajak audit tenure mampu meningkatkan kualitas audit. Sedangkan hasil pengujian dan analisis variabel relasi komite audit menunjukkan bahwa hubungan sosial komite audit dengan auditor tidak berpengaruh terhadap kualitas audit secara keseluruhan. Hal yang sama berlaku ketika periode dipisah, hanya saja pasca pengampunan pajak ada kecenderungan kualitas audit membaik.

Kata kunci : audit tenur, hubungan sosial, komite audit, kualitas audit, amnesti pajak

ABSTRACT

This study aims to examine the effect of management relations and relations of the audit committee with external auditors on audit quality before and after the tax amnesty program period. This type of research uses a quantitative approach with descriptive statistics and logistic regression analysis as a tool for analyzing data. The subjects of this study were conducted on companies that took part in 2016 tax remittance programs listed on the Indonesia Stock Exchange in the period 2014, 2015, 2017 and 2018.

The results of testing and analysis of management relationship variables indicate that audit tenure has no effect on overall audit quality. However, when the period is separated, post-tax audit tenure can improve audit quality. While the results of testing and analysis of the audit committee relations variable shows that the audit committee's social relationship with the auditor has no effect on the overall audit quality. The same thing applies when the period is separated, it's just that after tax amnesty there is a tendency of improvement for audit quality.

Keywords : *audit tenure, social ties, audit committee, audit quality, tax amnesty*