PENGARUH TENURE KAP, UKURAN KAP, SPESIALISASI AUDITOR, AUDIT FEE DAN WORKLOAD TERHADAP KUALITAS AUDIT DENGAN DIMODERASI KOMITE AUDIT
(Studi Empiris pada Perusahaan Manufaktur yang Terdapat Di Bursa Efek Indonesia Tahun 2015-2017)

Tia Apriani 1
Program Studi Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura

ABSTRACT

This study aims to examine and analyze the influence of KAP tenure, KAP size, auditor specialization, audit fees, workload on audit quality by moderating the audit committee. This type of research is quantitative research, using secondary data in the form of data from annual reports and financial reports companies listed on the Indonesia Stock Exchange and KAP reports sent to the Financial Professional Development Center (PPPK) Ministry of Finance of the Republic of Indonesia. The population selected in the study as the object of research are manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the year 2015-2017. The analytical method in this study is Moderated Regression Analysis (MRA) and Multiple Linear Regression analysis and SPSS version 20 statistical analysis. The results show that KAP tenure, KAP size, auditor specialization and audit fees have no effect on audit quality. The workload has a negative effect on audit quality which means that the higher the workload, the lower audit quality. The audit committee moderation variable is not able to moderate the relationship between KAP tenure and workload on audit quality.

Keywords : KAP Tenure, KAP Size, Auditor Specialization, Audit Fee, Workload, Audit Quality, Audit Committee

1 Jl. Imam Bonjol, Pontianak, Kalbar, 78124. Email: tia.apriani.mi@gmail.com