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Judul Skripsi : PENGARUH AUDIT FEE, AUDIT TENURE, DAN AUDIT DELAY TERHADAP KUALITAS AUDIT (STUDI EMPIRIS PADA PERUSAHAAN SUB-SEKTOR PERDAGANGAN ECERAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019-2022)

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh audit fee, audit tenure, dan audit delay terhadap kualitas audit (studi empiris pada perusahaan sub-sektor perdagangan eceran yang terdaftar di bursa efek Indonesia periode 2019-2022).

Metodologi pada penelitian ini menggunakan metode kuantitatif dengan jenis data panel yaitu gabungan cross section dan time series. Data yang digunakan adalah data sekunder yang didapat dari website Bursa Efek Indonesia. Teknik analisis data pada penelitian ini yaitu analisis regresi logistik dengan aplikasi software EvIEWS 10.

Hasil penelitian ini menunjukkan bahwa Audit Fee berpengaruh positif dan signifikan terhadap Kualitas Audit (Kantor Akuntan Publik Big Four dan Non Big Four). Audit Tenure berpengaruh positif tetapi tidak signifikan terhadap Kualitas Audit (Kantor Akuntan Publik Big Four dan Non Big Four). Sedangkan untuk Audit Delay berpengaruh negative dan signifikan terhadap Kualitas Audit (Kantor Akuntan Publik Big Four dan Non Big Four). Sementara itu hasil penelitian untuk Audit Fee, Audit Tenure, dan Audit Delay secara bersama-sama memiliki hubungan yang signifikan terhadap variabel terikatnya yaitu Kualitas Audit (Kantor Akuntan Publik Big Four dan Non Big Four). Koefisien determinasi pada penelitian ini menunjukkan variasi variabel bebas Audit Fee, Audit Tenure, dan Audit Delay mampu menjelaskan variasi dari variabel terikat Kualitas Audit sebesar 20,54% dan sisanya 79,46% dipengaruhi oleh variabel bebas lainnya.

Kata kunci: Audit Fee, Audit Tenure, Audit Delay, Kualitas Audit

Penulis



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Thesis Title : THE EFFECT OF AUDIT FEE, AUDIT TENURE, AND AUDIT DELAY ON AUDIT QUALITY (EMPIRICAL STUDY ON RETAIL TRADING SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2019-2022 PERIOD)

ABSTRACT

This study aims to examine and analyze the effect of audit fees, audit tenure, and audit delay on audit quality (empirical study on companies in the retail trading sector listed on the Indonesia Stock Exchange for the 2019-2022 period).

The methodology in this study uses quantitative methods with panel data types, namely a combination of cross section and time series. The data used is secondary data obtained from the Indonesia Stock Exchange website. The data analysis technique in this study is logistic regression analysis with the Eviews 10 software application.

The results of this study show that Audit Fee has a positive effect and significant on Audit Quality (Big Four and Non Big Four Public Accounting Firms). Audit Tenure has a positive effect but not significant on Audit Quality (Big Four and Non Big Four Public Accounting Firms). Meanwhile, Audit Delay has a negative effect and significant on Audit Quality (Big Four and Non Big Four Public Accounting Firms). Meanwhile, the results of research for Audit Fee, Audit Tenure, and Audit Delay together have a significant relationship with the dependent variable, namely Audit Quality (Big Four and Non Big Four Public Accounting Firms). The coefficient of determination in this study shows that the variation of the free variables Audit Fee, Audit Tenure, and Audit Delay is able to explain the variation of the variable tied to Audit Quality by 20.54% and the remaining 79.46% is influenced by other independent variables.

Keywords: Audit Fee, Audit Tenure, Audit Delay, Audit Quality

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