ABSTRAK

Ardiya Adisty (3022221026)
Pengaruh *Audit Tenure*, Reputasi KAP, dan Efektivitas Komite Audit terhadap Kualitas Audit dengan *Bank Size* dan Profitabilitas sebagai Variabel Kontrol (Studi Kasus pada Bank Umum Syariah di Indonesia Periode 2019-2024)
xv + 92 hlm
Akuntansi

Penelitian ini bertujuan untuk menguji pengaruh *audit tenure*, reputasi Kantor Akuntan Publik (KAP), dan efektivitas komite audit terhadap kualitas audit pada Bank Umum Syariah di Indonesia periode 2019-2024, dengan *bank size* dan profitabilitas sebagai variabel kontrol.

Pendekatan penelitian ini menggunakan metode kuantitatif eksplanatori berbasis data sekunder laporan keuangan auditan dan laporan tahunan. Populasi penelitian mencakup seluruh BUS yang beroperasi di Indonesia. Melalui metode *purposive sampling*, diperoleh 12 bank syariah dengan total 70 observasi data panel setelah eliminasi outlier. Analisis data diestimasi menggunakan *Common Effect Model* (CEM) pada perangkat lunak EViews 14.

Hasil penelitian menunjukkan bahwa secara parsial, Audit Tenure, Reputasi KAP, dan Efektivitas Komite Audit tidak berpengaruh terhadap kualitas audit. Sebaliknya, variabel kontrol *Bank Size* dan Profitabilitas terbukti berpengaruh signifikan terhadap kualitas audit. Secara simultan, seluruh variabel independen bersama variabel kontrol berpengaruh signifikan terhadap kualitas audit. Penelitian ini menegaskan bahwa kualitas audit pada BUS di Indonesia lebih dipengaruhi oleh karakteristik skala aset dan stabilitas kinerja finansial bank daripada atribut auditor dan komite audit semata akibat ketatnya standardisasi regulasi perbankan syariah.

Kata Kunci : *Audit Tenure*, *Bank Size*, Bank Umum Syariah, Efektivitas Komite Audit, Kualitas Audit, Profitabilitas, Reputasi KAP
Referensi : 37 jurnal, 1 website (2021-2026)

Jakarta, 10 Agustus 2026

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ABSTRACT

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The Effect of Audit Tenure, Public Accounting Firm Reputation, and Audit Committee Effectiveness on Audit Quality with Bank Size and Profitability as Control Variables (Case Study on Islamic Commercial Banks in Indonesia for the 2019–2024 Period).
xv + 92 page
Accounting

This study aims to examine the effect of audit tenure, public accounting firm (KAP) reputation, and audit committee effectiveness on audit quality in Islamic Commercial Banks (Bank Umum Syariah / BUS) in Indonesia for the 2019–2024 period, with bank size and profitability as control variables.

This research adopts an explanatory quantitative approach based on secondary data from audited financial statements and annual reports. The research population encompasses all Islamic Commercial Banks operating in Indonesia. Through a purposive sampling method, the study obtains 12 Islamic banks with a total of 70 panel data observations after outlier elimination. Data analysis is estimated using the Common Effect Model (CEM) in EViews 14 software.

The results indicate that partially, Audit Tenure, KAP Reputation, and Audit Committee Effectiveness have no significant effect on audit quality. Conversely, the control variables, Bank Size and Profitability, have a significant effect on audit quality. Simultaneously, all independent variables along with the control variables have a significant effect on audit quality. This study emphasizes that audit quality in Islamic Commercial Banks in Indonesia is more influenced by asset scale characteristics and financial performance stability rather than merely auditor and audit committee attributes, due to the stringent standardization of Islamic banking regulations.

Keywords : Audit Committee Effectiveness, Audit Quality, Audit Tenure, Bank Size, Islamic Commercial Bank, KAP Reputation, Profitability
Reference : 37 journal, 1 website (2021-2026)

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