

ABSTRAK

Penelitian empiris ini dimaksudkan untuk menganalisis pengaruh ukuran KAP, tenure audit, dan dewan komisaris independen, ukuran komite audit, kepemilikan manajerial, dan kepemilikan institusional terhadap kualitas audit.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2012-2014. Sampel yang digunakan adalah 30 penelitian dengan teknik pengambilan sampel berupa purposive sampling. Analisis data dalam penelitian ini menggunakan regresi berganda.

Hasil analisis data menunjukkan bahwa ukuran KAP tidak berpengaruh signifikan terhadap kualitas audit, tenure audit tidak berpengaruh signifikan terhadap kualitas audit. Hasil penelitian ini membuktikan bahwa komisaris independen berpengaruh positif signifikan terhadap kualitas audit, komite audit tidak berpengaruh signifikan terhadap kualitas audit, kepemilikan institusional berpengaruh positif signifikan terhadap kualitas audit dan kepemilikan manajerial berpengaruh positif signifikan terhadap kualitas audit.

Kata kunci : kualitas audit, ukuran KAP, tenure audit, dan mekanisme corporate governance.

ABSTRACT

Empirical research is intended to analyze the influence of the Firm size, tenure audit, and independent board, ukurankomite auditing, managerial ownership, and ownership institusiona to audit quality.

Population in this research are manufacturing companies listed in Indonesia Stock Exchange in 2012-2014. The samples used were 30 studies with a sampling technique in the form of purposive sampling. Analysis of the data in this study using multiple regression.

The result showed that the size of the firm does not have a significant effect on audit quality, audit tenure no significant effect on audit quality. Results of this study prove that the independent commissioner significant positive effect on the quality of the audit, the audit committee has no significant effect on audit quality, institutional ownership has a significant positive effect on audit quality and managerial ownership significant positive effect on audit quality.

Keywords: audit quality, the KAP size, tenure of audit and corporate governance mechanism.