

**PENGARUH AUDIT *ROTATION*, AUDIT *TENURE*, AUDITOR *FEE*, DAN
UKURAN PERUSAHAAN TERHADAP KUALITAS AUDIT**

**(Studi Empiris Pada Perusahaan BUMN Yang *Listing* Di Bursa Efek
Indonesia Periode 2016-2020)**

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ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris tentang Pengaruh Audit *Rotation*, Audit *Tenure*, Auditor *Fee*, Dan Ukuran Perusahaan Terhadap Kualitas Audit (Studi Kasus Pada Perusahaan BUMN yang *Listing* Di Bursa Efek Indonesia Periode 2016-2020). Sampel dari penelitian ini menggunakan 20 perusahaan BUMN yang terdaftar di Bursa Efek Indonesia tahun 2016-2020 yang diambil dengan menggunakan metode *purposive sampling*. Pengumpulan data pada penelitian ini dilakukan dengan menggunakan metode dokumentasi, yang dilakukan dengan cara mengunduh informasi keuangan tahunan perusahaan. Data dianalisis dengan menggunakan analisis regresi logistik. Hasil penelitian mengidentifikasi bahwa audit *rotation* tidak berpengaruh terhadap kualitas audit, audit *tenure* tidak berpengaruh terhadap kualitas audit, auditor *fee* berpengaruh positif terhadap kualitas audit, sedangkan ukuran perusahaan berpengaruh positif terhadap kualitas audit.

Kata kunci : Audit *rotation*, Audit *tenure*, Auditor *fee*, Ukuran perusahaan dan
Kualitas audit

**EFFECT OF AUDIT ROTATION, AUDIT TENURE, AUDITOR FEE,
AND COMPANY SIZE ON AUDIT QUALITY
(Case Study on State-Owned Companies Listed on the Indonesia Stock
Exchange 2016-2020 Period)**

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ABSTRACT

The purpose of this study was to determine and obtain empirical evidence about the effect of audit rotation, audit tenure, auditor fees, and firm size on audit quality (a case study on state-owned companies listed on the Indonesia Stock Exchange for the 2016-2020 period). The sample from this study used 20 state-owned companies listed on the Indonesia Stock Exchange in 2016-2020 which were taken using the purposive sampling method. Data collection in this study was carried out using the documentation method, which was done by downloading the company's annual financial information. Data were analyzed using logistic regression analysis. The results of the study identified that audit rotation had no effect on audit quality, audit tenure had no effect on audit quality, auditor fees had a positive effect on audit quality, while firm size had a positive effect on audit quality.

Keywords: Audit rotation, Audit tenure, Auditor fee, Company size and audit quality