

ABSTRAK

This research aims to find empirical evidence about the impact of audit committee, company size and leverage on audit quality both simultaneously and partially.

This research uses a sample of property and real estate companies listed on the Indonesia Stock Exchange during the 2012-2016 period. The number of companies that became the study sample was 36 companies with observations for 5 years. This research uses purposive sampling method. The total sample of this research were 180 financial statements. Hypothesis testing uses the method of multiple regression analysis and MRA (Moderated Regression Analysis).

The results of this research indicate that company size has a significant effect on audit quality, the audit committee and leverage have no effect on audit quality. These results indicate that the larger the size of the company will tend to choose to use KAP Big4 to improve the quality of its audit.

Keywords: Audit Quality, Workload, Auditor Industry Specialization, Audit Committee.



ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris mengenai pengaruh komite audit, ukuran perusahaan dan *leverage* terhadap kualitas audit baik secara simultan maupun secara parsial.

Penelitian ini menggunakan sampel perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia selama periode 2012 – 2016. Jumlah perusahaan yang menjadi sampel penelitian adalah 36 perusahaan dengan pengamatan selama 5 tahun. Penelitian ini menggunakan metode *purposive sampling*. Total sampel penelitian ini sebanyak 180 laporan keuangan. Pengujian hipotesis menggunakan metode analisis regresi logistik.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan (*size*) berpengaruh signifikan terhadap kualitas audit, sedangkan komite audit dan *leverage* tidak berpengaruh terhadap kualitas audit. Hasil ini menunjukkan bahwa semakin besar ukuran perusahaan akan cenderung memilih menggunakan KAP Big4 untuk meningkatkan kualitas auditnya.

Kata kunci : Kualitas Audit, *Size*, *Leverage*, Ukuran KAP, Big4 Non Big4.

