

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *audit tenure* dan *auditor switching* terhadap kualitas audit yang dimoderasi oleh komite audit. Objek penelitian ini adalah perusahaan sektor industri barang dan konsumsi yang terdaftar di Bursa Efek Indonesia periode 2016 – 2018.

Teknik pengambilan sampel menggunakan metode *purposive sampling*, sampel yang sesuai dengan kriteria sebanyak 35 perusahaan yang terdaftar di Bursa Efek Indonesia periode 2016 – 2018. Metode analisis yang digunakan adalah regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa *audit tenure* berpengaruh positif signifikan terhadap kualitas audit, sedangkan *auditor switching* tidak berpengaruh terhadap kualitas audit. Komite audit mampu memoderasi pengaruh *audit tenure* terhadap kualitas audit, dan komite audit mampu memoderasi pengaruh *auditor switching* terhadap kualitas audit.

Kata kunci: *audit tenure*, *auditor switching*, komite audit dan kualitas audit.



ABSTRACT

This study aims to examine the effect of audit tenure and auditor switching on audit quality that is moderated by the audit committee. The object of this research is the goods and consumption industry sector companies listed on the Indonesia Stock Exchange for the period of 2016 - 2018.

The sampling technique uses a purposive sampling method, samples that fit the criteria of 35 companies listed on the Indonesia Stock Exchange for the period of 2016 - 2018. The analytical method used is multiple linear regression.

The results of this study indicate that audit tenure has a significant positive effect on audit quality, while auditor switching has no effect on audit quality. The audit committee is able to moderate the effect of audit tenure on audit quality, and the audit committee is able to moderate the effect of auditor switching on audit quality.

Keywords: audit tenure, auditor switching, audit committee and audit quality.

