PENGARUH UKURAN KAP, AUDIT TENURE, FEE AUDIT, DAN AGRESIVITAS PAJAK TERHADAP KUALITAS AUDIT PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2021-2023

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh antara variabel ukuran kap, audit tenure, fee audit, dan agresivitas pajak terhadap kualitas audit perusahaan manufaktur yang terdaftar di BEI pada periode 2021-2023. Pemilihan sampel menggunakan metode purposive sampling dengan kriteria bahwa sampel merupakan perusahaan manufaktur yang terdaftar di bursa efek indonesia pada periode 2021-2023 dan memiliki data lengkap mengenai variabel independen selama periode. Berdasarkan kriteria tersebut diperoleh 20 perusahaan dengan periode observasi 3 tahun sehingga total sampel penelitian berjumlah 60 data. Metode analisis data yang digunakan adalah regresi linear berganda. Pada penelitian ini menunjukkan bahwa ukuran KAP, audit tenure, fee audit, agresivitas pajak secara simultan berpengaruh signifikan terhadap kualitas audit. Secara parsial, ukuran kap, fee audit, agresivitas pajak berpengaruh signifikan terhadap kualitas audit sedangkan audit tenure tidak berpengaruh signifikan terhadap kualitas audit.

Kata kunci: Ukuran KAP, Audit Tenure, Fee Audit, Agresivitas Pajak, Kualitas Audit.

ABSTRACT

This study aims to analyze the relationship between firm size, auditor tenure, audit fees, and tax aggressiveness on audit quality in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. The sample was selected using purposive sampling, with the criteria that the sample consists of manufacturing companies listed on the Indonesia Stock Exchange during the 2021–2023 period and possessing complete data on the independent variables for that period. Based on these criteria, 20 companies were identified with a 3-year observation period, resulting in a total of 60 data points for the study. The data analysis method employed was multiple linear regression. This study indicates that the size of the public accounting firm (KAP), audit tenure, audit fees, and tax aggressiveness simultaneously have a significant effect on audit quality. Partially, the size of the KAP, audit fees, and tax aggressiveness have a significant effect on audit quality, whereas audit tenure does not have a significant effect on audit quality.

Keywords: Size of Public Accounting Firm (KAP), Audit Tenure, Audit Fees, Tax Aggressiveness, Audit Quality.