

PENGARUH ROTASI AUDIT DAN *FEE* AUDIT TERHADAP KUALITAS AUDIT

**(Studi pada Perusahaan Makanan dan Minuman yang Terdaftar di Bursa
Efek Indonesia Periode 2020–2022)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh rotasi audit dan *fee* audit terhadap kualitas audit pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2020-2022.

Penelitian ini menggunakan metode deskriptif verifikatif dengan uji hipotesis regresi logistik melalui SPSS versi 23. Data dianalisis berasal dari laporan keuangan dan auditan yang dipublikasikan di www.idx.co.id. Populasi penelitian melibatkan perusahaan makanan dan minuman di Bursa Efek Indonesia periode 2020-2022, dengan sampel 21 perusahaan yang dipilih menggunakan teknik *purposive sampling* berdasarkan kriteria dari total 87 perusahaan. Observasi dilakukan selama 3 tahun, menghasilkan total 63 sampel penelitian.

Dari hasil penelitian ini dapat disimpulkan bahwa rotasi audit tidak memiliki pengaruh yang signifikan secara parsial terhadap kualitas audit, sementara *fee* audit menunjukkan adanya pengaruh terhadap kualitas audit. Ketika dilihat secara simultan atau bersama-sama, rotasi audit dan *fee* audit memiliki pengaruh terhadap kualitas audit. Dengan nilai koefisien determinasi sebesar 0,283, dapat diinterpretasikan bahwa pengaruh dari rotasi audit dan *fee* audit terhadap kualitas audit sekitar 28,3%, sedangkan sisanya dipengaruhi faktor lain.

Kata Kunci : Rotasi Audit, *Fee* Audit, Kualitas Audit

***THE INFLUENCE OF AUDIT ROTATION AND AUDIT FEE ON AUDIT
QUALITY***

***(Studies of Food and Beverage Companies Listed on the Indonesia Stock
Exchange for the Period 2020–2022)***

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ABSTRACT

This study aims to determine the effect of audit rotation and audit fees on audit quality in food and beverage companies listed on the Indonesia Stock Exchange during the period 2020-2022.

This research employed a descriptive-verification method with hypothesis testing using logistic regression through SPSS software version 23. The data analysis was derived from financial and audit reports published on www.idx.co.id. The study population included food and beverage companies listed on the Indonesia Stock Exchange during the period 2020-2022, with a sample of 21 companies selected using purposive sampling techniques based on criteria from a total of 87 companies. Observations were conducted over a span of 3 years, resulting in a total of 63 research samples.

The results of this research lead to the conclusion that audit rotation does not have a significant partial influence on audit quality, while audit fees indicate an influence on audit quality. When examined simultaneously or collectively, audit rotation and audit fees have an impact on audit quality. With a coefficient of determination value of 0.283, it can be interpreted that the influence of audit rotation and audit fees on audit quality is approximately 28.3%, while the remainder is influenced by other factors.

Keywords: Audit Rotation, Audit Fee, Audit Quality