

ANALISIS PENGARUH *AUDIT FEE STICKINESS* DAN MASA PERIKATAN AUDIT TERHADAP KUALITAS AUDIT

Dini Kartika Ansyari

Magister Akuntansi, *Universitas Gadjah Mada, Indonesia*

dini.kartika.ansyari@gmail.com

INTISARI

Tujuan – Tujuan penelitian ini adalah untuk menganalisis pengaruh *audit fee stickiness* dan masa perikatan audit terhadap kualitas audit serta melihat kecenderungan auditor untuk melakukan *less upward stickiness (upward fee adjustment)* atau *less downward stickiness (downward fee adjustment)* pada perusahaan sektor industri manufaktur.

Metode Penelitian – Metode penelitian ini adalah pendekatan kuantitatif dengan menggunakan data sekunder. Penelitian ini menggunakan data dari laporan tahunan perusahaan sektor industri manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2017 hingga 2021 serta data dari *database* Thomson Reuters. Pengambilan sampel dilakukan secara *purposive sampling* dengan jumlah data observasi sebanyak 915 perusahaan.

Temuan – Temuan penelitian ini menunjukkan bahwa *audit fee stickiness* berpengaruh terhadap kualitas audit, di mana *less upward stickiness* berpengaruh positif terhadap kualitas audit, sedangkan *less downward stickiness* sebaliknya. Auditor yang melakukan audit pada perusahaan sektor industri manufaktur memiliki kecenderungan untuk melakukan *less downward stickiness* yang berdampak pada peningkatan salah saji material dan penurunan kualitas audit. Sementara itu, masa perikatan audit pada penelitian ini tidak memengaruhi kualitas audit. Hal ini diasumsikan karena efek independensi dan kompetensi saling mengimbangi selama periode perikatan audit.

Orisinalitas – Penelitian ini dilakukan pada ruang lingkup yang lebih spesifik, yaitu pada sektor industri manufaktur dengan pengukuran kualitas audit menggunakan pendekatan *discretionary accruals*. Disisi lain penelitian ini juga mempertimbangkan variabel *COVID-19* dikarenakan pada tahun amatan penelitian ini terdapat pandemi *COVID-19*.

Kata Kunci: Audit fee stickiness, masa perikatan audit, kualitas audit.

AN ANALYSIS OF AUDIT FEE STICKINESS AND AUDIT TENURE ON AUDIT QUALITY

Dini Kartika Ansyari

Master of Accounting, *Universitas Gadjah Mada, Indonesia*
dini.kartika.ansyari@gmail.com

ABSTRACT

Purpose - The purpose of this study was to analyze the effect of audit fee stickiness and audit tenure on audit quality and see the tendency of auditors to do less upward stickiness (upward fee adjustment) or less downward stickiness (downward fee adjustment) in manufacturing companies.

Methods - This research method was a quantitative approach using secondary data. This study used the data from the annual reports of manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2021 as well as the data from the Thomson Reuters database. Sampling was done by purposive sampling with observational data from 915 companies.

Findings - The findings of this study indicated that audit fee stickiness affected audit quality, where less upward stickiness had a positive effect on audit quality and less downward stickiness had a negative effect on audit quality. Auditors who audited companies in the manufacturing industry sector had a tendency to perform less downward stickiness which had an impact on increasing material misstatements and decreasing audit quality. Meanwhile, the audit tenure in this study did not affect audit quality. This was assumed because the effects of independence and competence offset each other during the audit tenure.

Originality - This research is conducted on a more specific scope, that is manufacturing industry sector with audit quality measurement using the discretionary accruals approach. On the other hand, this study also considers the COVID-19 variable because in the year observed by this study there was a COVID-19 pandemic.

Keywords: Audit Fee Stickiness, Audit Tenure, Audit Quality.