



**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
ANDALAS UNIVERSITY**

THESIS

**AUDIT QUALITY: ANALYSIS OF AUDIT TENURE, AUDITOR
REPUTATION, AND AUDIT COMMITTEE GENDER DIVERSITY IN
THE INDONESIAN BANKING COMPANIES LISTED IN IDX 2017-2020**

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ABSTRACT

The purpose of this study is to examine the audit quality through audit tenure, auditor reputation and audit committee gender diversity. The independent variables of this study consist of audit tenure, auditor reputation and audit committee gender diversity. Audit tenure is measured by the time period of the company has been engaged with the public accountant firm consecutively in every four years. Meanwhile the auditor reputation is considered good if the firm is come from the big four public accountant firms. In audit committee gender diversity, the variables measure by using blau index that can show the ratio between men and woman in board director of the company.

Thus, all of the independent variables are related to audit quality as the dependent variable. The dependent variable is audit quality that is measured by using Abnormal Loan Loss Provison (ALLP) to know the earning management of the banking companies. The banking companies that is listed in IDX starts from 2017-2020 is chosen as the population of this study. All of the collected annual report from the listed banking companies in Indonesian IDX during 2017-2020.

The data analysis is performed by using multiple linear regression with SPSS 25.0 program. The test results show that the audit committee gender diversity has no effects on audit quality, meanwhile audit tenure and auditor reputation has shown an effects on audit quality.

Keywords: Audit Quality, Audit Tenure, Auditor Reputation, Audit Committee Gender Diversity