

ABSTRAK

Maraknya kasus manajemen laba yang terjadi dalam beberapa tahun terakhir menyebabkan kinerja auditor sebagai pihak independen diragukan oleh para pemangku kepentingan. Penelitian ini akan meneliti pengaruh kualitas audit dalam membatasi manajemen laba akrual pada perusahaan publik di Indonesia. Kualitas audit diukur melalui lima indikator, yaitu ukuran Kantor Akuntan Publik (KAP), auditor spesialis industri, opini audit, pergantian KAP, dan *audit delay*. Manajemen laba diukur menggunakan model *modified Jones*. Penelitian ini menggunakan sampel penelitian sebanyak 302 perusahaan publik Indonesia yang terdaftar di Bursa Efek Indonesia dan berasal dari industri nonkeuangan. Periode observasi penelitian dimulai dari tahun 2014 hingga 2018 sehingga jumlah observasi penelitian ini adalah sebanyak 1.510 observasi. Hasil penelitian membuktikan kemampuan *Big 4* dalam mengurangi manajemen laba akrual. Akan tetapi, auditor spesialis industri, opini audit, pergantian KAP, dan *audit delay* tidak memiliki pengaruh signifikan untuk membatasi manajemen laba akrual pada perusahaan publik di Indonesia.

Kata kunci: kualitas audit, auditor, KAP, manajemen laba, model *modified Jones*

ABSTRACT

Most cases regarding earnings management in recent years have caused some of the stakeholders to doubt the quality of auditors as an independent third-party entity. Therefore, this study aims to examine the effect of audit quality in constraining accrual earnings management on public companies in Indonesia. The audit quality is measured through five indicators, which consist of auditor size, industry specialist auditor, audit opinion, auditor change, and audit delay. Earnings management is calculated using the modified Jones model. Samples used in this study are 302 Indonesian public firms listed in Indonesia Stock Exchange and are derived from non-financial industries. The observation period starts from 2014 until 2018, which leads to a total of 1,510 observations. The results have proven that Big 4 auditors are capable of reducing earnings management. Meanwhile, industry specialist auditor, audit opinion, auditor change, and audit delay are found to have no significant effect in constraining earnings management for public companies in Indonesia.

Keywords: audit quality, auditor, earnings management, modified Jones model