

ABSTRACT

The aim of this study is to examine the effects of cumulative number of audit partner rotations and cumulative number of audit firm rotations on audit quality. The independent variables that used in this study are cumulative number of audit partner rotations and cumulative number of audit firm rotations. While the dependent variable is audit quality. This study also involves control variables which include the company's leverage and losses.

The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2017-2020. The sample was determined using purposive sampling method. The total research sample consisted of 401 companies over a four-year period. Hypothesis testing in this study uses logistic regression analysis.

The results of this study indicate that the cumulative number of audit partner rotations and the cumulative number of audit firm rotations have a significant and negative effect on audit quality.

Keyword: Audit partner rotation, Audit firm rotation, Audit quality