

# Female Audit Engagement Partner and Audit Quality: Evidences from Indonesian Banking Industry.

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- **Abstract:** The objective of this study is to examine the influence of female audit engagement partners on banking audit quality in Indonesia. This study uses 303 samples of banking companies listed on the Indonesia Stock Exchange in Indonesia in period 2008-2016. The analytical method used is Ordinary Least Square (OLS) to test the research hypothesis. The results of the study show that banks audited by female audit engagement partners have a significant positive effect on banking audit quality in banks that carry out earnings management with income-increasing. While in banks that do earnings management with income-decreasing, female audit engagement partners have no effect on banking audit quality. Banking companies used as samples in this study are banking companies listed on the Indonesia Stock Exchange in 2008-2016. Thus, it does do not include other banking data that not listed on the Indonesia Stock Exchange. This study do the audit quality testing based on banking companies that conduct earnings management with income-increasing and income-decreasing. This test is conducted to find out the female audit engagement partner variables that have a significant influence on the dependent variable of the study.
- **Keywords:** Ordinary Least Square (OLS), research hypothesis, Indonesia Stock Exchange.