

ABSTRACT

Importance conducted audits of financial statements for the financial statements are unaudited less believable fairness by the parties interested in the financial statements. There is a possibility that the financial statements contain errors either intentional or unintentional. When performing financial statement audits of public accountants must provide quality when conducting the audit. Audit quality is defined as the attitude of the auditor in performing audit engagements. Audit quality is reflected in the results of reliable financial statements in accordance with applicable standards.

This study aims to determine the effect of the audit tenure, workload, and industry specialization on audit quality as measured by earnings surprise benchmark approach, either simultaneously or partially.

This research is descriptive verification that is kusalitas. The object of the research is manufacturing companies listed in Indonesia Stock Exchange in 2011-2014. The data collection technique used is purposive sampling and 276 samples obtained data. This study using logistic regression analysis techniques.

The results showed the audit tenure, workload, and industrial specialties simultaneous effect on audit quality. Partially, the audit tenure does not affect the quality of the audit. Workload negatively affect audit quality. As well as industry specialization negatively affect audit quality.

Further research can use the independent variable workload to determine the effect on audit quality but, by using pressure measurement time or time budget pressure. For investors need to consider the results of audits of quality produced by public accounting firm. For public accounting firm needs to pay attention to the ratio between the number of clients being audited by the availability of the number of partners in the firm.

Keyword: audit tenure, workload, industry specialization, earning benchmark