

ABSTRACT

Audit quality is a level of confidence that can be given or measure of good or bad quality of a systematic examination process as measured by total accruals. Total accrual is a way to measure the level of earnings management conducted by the company.

Through this research will be measuring the rotation of public accounting firms, audit tenure, and the size of public accounting firms to audit quality were assessed using total accruals company listed Indonesian Stock Exchange.

The population of this research are companies listed in Indonesia Stock Exchange 2008-2014. This research use purposive sampling and acquired nine companies with a term of 7 years in order to get 63 samples. Model analysis of the data in the data panel penelitian this is by using software Eviews 9.0.

The results showed that the rotation of the office of public accounting, audit tenure, and public accounting firms size has no effect on audit quality either partially or simultaneously. This is because the majority of companies use a large public accounting firms but did not make the turn public accounting firms and auditors in accordance with the existing legislation so that the level of independence of auditors and public accounting firms lower.

For further research is recommended to add years of research and add independent variables that predicted to affect the quality of the audit, such as audit fee that may affect the level of independence of an auditor. For investors are advised to pay attention to the turn of public accounting firms and auditors to consider the level of independence of the auditors and public accounting firms.

Kata kunci: Audit Quality, Audit Firm Rotation, Audit Tenure, Audit Firm Size