

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 a company that is a big-four KAP client and a non-big-four client.

Through this research will be conducted audit tenure measurement, audit fee, the size of public accounting firm and auditor specialization on audit quality in manufacturing companies of various industry subsectors listed in Indonesia Stock Exchange Year 2012-2016 Period. The data used in this research is obtained from financial statement data.

Population in this research is manufacturing company sub sector miscellaneous at BEI. Sample selection technique used is purposive sampling and obtained 25 companies with research period in 2012-2016. Model analysis of the data in the logistic regression analysis using SPSS version 24.

The results showed that simultaneously audit tenure, audit fee, size of public accountant office and auditor specialization have a positive effect on audit quality. While partially audit tenure and audit fee have no positive effect to audit quality, the size of public accountant office and auditor specialization have a positive effect on audit quality.

For further research it is advisable to replace the object of research other than manufacturing companies such as banking companies, property companies, mining companies. To measure the effect of length or shortness of audit tenure on audit quality, it is better to use the research period over 6 years.

Keywords: audit of tenure, audit fee, size of public accounting firm, auditor specialization