

ABSTRACT

Financial statements must be free from material misstatements because they have benefits for users in making decisions. In order for financial statements to be free of material misstatements, it is necessary to be audited by a qualified external auditor. So that the financial statements presented to external parties can be trusted and not misleading in decision making.

This study aims to determine the effect of audit tenure (personal auditor), audit tenure (PAF), company age, auditor workload, alignment, and entrenchment effect on audit quality, both simultaneously and partially.

The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange in 2013-2016. The sample was determined using the purposive sampling method, obtained 256 companies. Data analysis using logistic regression analysis techniques using IBM SPSS version 23.

The results of the study showed that audit tenure (personal auditor), audit tenure (KAP), company age, auditor workload, alignment, and entrenchment effect simultaneously had an effect on audit quality. While partially, the age of the company has a positive effect on audit quality. The auditor's workload has a positive effect on audit quality. While audit tenure (personal auditor), audit tenure (KAP), alignment, and entrenchment effect did not affect audit quality partially.

Further research can expand the object of research other than manufacturing companies by including variables that have no effect on this study. For KAP it is recommended to make a ratio to measure the auditor's workload to be more effective. For companies, they need to be more selective in using quality audit services by considering the auditor's workload. For organizations such as IAI and IAPI, it is hoped that it can be an input for improving regulations regarding audit quality.

Keywords: audit tenure; auditor workload; alignment; entrenchment effect; audit quality