

ABSTRACT

Audit quality is a tendency carried out by an auditor in detecting and disclosing the existence of fraud that exist in the client's financial statements. Audit quality is measured using whether a company is a client of a big-four or non big-four accounting firm.

In this study the audit tenure, firm size, auditor specialization and leverage on audit quality will be measured towards the infrastructure, utilities and transportation companies listed on the Indonesia Stock Exchange (IDX) for the period 2013-2017. In this study, the data used was obtained from the financial statements of each company.

The population in this study are infrastructure, utilities and transportation companies listed on the Indonesia Stock Exchange. The technique used in the selection of samples is purposive sampling and obtained as many as 36 companies with the research period, namely in 2013-2017. The method used for data analysis in this study is logistic regression analysis using SPSS version 25.

The results of the study indicate that simultaneous audit tenure, firm size, auditor specialization and leverage positively influence audit quality. While partially the results show that audit tenure and leverage have no effect on audit quality. However, the firm size and auditor specialization has a positive influence on audit quality.

For next researcher, it is recommended to replace the object of research other than infrastructure, utilities and transportation companies, for example in mining sector companies, consumer goods industry sector companies and financial sector companies. This is so that you can get different sample data for each variable that will be examined next.

Keywords : audit tenure, firm size, auditor specialization, leverage, audit quality.