

## **ABSTRACT**

**The Effect of Audit Tenure, Audit Rotation and Reputation of Public Accountant office on Audit Quality (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2015-2019).**

The purpose of this study was to determine the effect of Audit Tenure, Audit Rotation and Reputation of Public Accountant Office on Audit Quality (Empirical Study on Manufacturing Companies Listed on the IDX).

This study is a quantitative study using secondary data obtained from the annual financial statements of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2015-2019 period. The sampling technique in this study used a non-probability sampling technique in the form of purposive sampling which was analyzed using logistic regression analysis with the help of SPSS Ver. 21.

The results showed that the audit tenure variable had a significant effect on audit quality. While the variables of audit rotation and reputation of public accountant office have no effect on audit quality, which is proxied by the tendency of auditors to give going concern audit opinions.

**Keywords:** audit tenure, audit rotation, rotation and reputation of public accountant office, audit quality, and going concern audit opinion.

## ABSTRAK

**Pengaruh Audit *Tenure*, Rotasi Audit dan Reputasi Kantor Akuntan Publik (KAP) Terhadap Kualitas Audit (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019).**

Tujuan penelitian ini adalah untuk mengetahui pengaruh Audit *Tenure*, Rotasi Audit dan Reputasi Kantor Akuntan Publik (KAP) Terhadap Kualitas Audit (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI).

Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang didapatkan dari laporan keuangan tahunan perusahaan *manufaktur* yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2015-2019. Teknik pengambilan sampel pada penelitian ini menggunakan teknik *non-probability sampling* berupa *purposive sampling* yang dianalisis dengan menggunakan analisis regresi logistik dengan bantuan SPSS Ver. 21.

Hasil penelitian menunjukkan bahwa variabel audit *tenure* berpengaruh signifikan terhadap kualitas audit. Sedangkan variabel rotasi audit dan reputasi KAP tidak berpengaruh terhadap kualitas audit yang diproksikan dengan kecenderungan auditor dalam memberikan opini audit *going concern*.

**Kata Kunci:** audit *tenur*, rotasi audit, reputasi KAP, kualitas audit, dan opini audit *going concern*.