

ABSTRACT

This study aimed to examine the effect of Public Accounting Firm (PAF) size, Public Accounting Firm reputation, and audit tenure on audit quality in manufacturing companies within the primary consumer goods sector (non-chemicals) listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The study employed a quantitative approach using secondary data obtained from audited financial statements and annual reports. The sample was selected using a purposive sampling technique, resulting in 28 companies that met the predetermined criteria, with three years of observation, yielding 84 firm-year observations. Data were analyzed using logistic regression with the assistance of IBM SPSS Statistics. The results indicated that Public Accounting Firm size did not significantly affect audit quality, with a significance value of 0.950 (>0.05). Public Accounting Firm reputation also did not significantly affect audit quality, with a significance value of 0.997 (>0.05). In contrast, audit tenure had a positive and significant effect on audit quality, with a significance value of 0.000 (<0.05) and an Exp(B) value of 7.758. Simultaneously, Public Accounting Firm size, Public Accounting Firm reputation, and audit tenure significantly affected audit quality, as indicated by the Omnibus Test value of 42.720 with a significance level of 0.000. Furthermore, the Nagelkerke R Square value of 0.598 indicated that the independent variables explained 59.8% of the variation in audit quality, while the remaining 40.2% was explained by other variables outside the research model.

Keywords: *Public Accounting Firm Size, Public Accounting Firm Reputation, Audit Tenure, Audit Quality, Logistic Regression*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran Kantor Akuntan Publik (KAP), reputasi Kantor Akuntan Publik (KAP), dan *audit tenure* terhadap kualitas audit pada perusahaan manufaktur Sektor Barang Konsumen Primer (*non-chemicals*) yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan auditan dan laporan tahunan perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling* sehingga diperoleh 28 perusahaan yang memenuhi kriteria penelitian dengan periode pengamatan selama tiga tahun, menghasilkan 84 observasi. Metode analisis data yang digunakan adalah regresi logistik dengan bantuan program IBM SPSS *Statistics*. Hasil penelitian menunjukkan bahwa ukuran KAP tidak berpengaruh terhadap kualitas audit dengan nilai signifikansi sebesar $0,950 > 0,05$. Reputasi KAP juga tidak berpengaruh terhadap kualitas audit dengan nilai signifikansi sebesar $0,997 > 0,05$. Sementara itu, *audit tenure* berpengaruh positif dan signifikan terhadap kualitas audit dengan nilai signifikansi sebesar $0,0 < 0,05$ dan nilai *Exp(B)* sebesar 7,758. Secara simultan, ukuran KAP, reputasi KAP, dan *audit tenure* berpengaruh terhadap kualitas audit yang ditunjukkan oleh nilai *Omnibus Test* sebesar 42,720 dengan tingkat signifikansi 0,0. Nilai *Nagelkerke R Square* sebesar 0,598 menunjukkan bahwa variabel ukuran KAP, reputasi KAP, dan *audit tenure* mampu menjelaskan variasi kualitas audit sebesar 59,8%, sedangkan sisanya sebesar 40,2% dijelaskan oleh variabel lain di luar model penelitian.

Kata Kunci: Ukuran KAP, Reputasi KAP, *Audit Tenure*, Kualitas Audit, Regresi Logistik.