

INTISARI

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh *Tenure* KAP, *Tenure* Partner Audit, *Fee* Audit, Rotasi KAP dan Rotasi Partner Audit terhadap Kualitas Audit di Indonesia. Penelitian ini menggunakan data sekunder. Sampel pada penelitian ini perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2010 -2017. Teknik pengambilan sampel yang digunakan adalah metode *purposive sampling*, dan memperoleh sampel sebanyak 272 sampel. Pengukur untuk kualitas audit menggunakan total akrual, untuk *tenure* KAP maupun *tenure* partner audit perhitungan masa tahun perikatan dengan KAP dan auditor yang sama, *fee* audit menggunakan logaritma natural, rotasi KAP dan rotasi partner audit menggunakan *dummy* variabel. Metode statistik yang digunakan yaitu regresi berganda.

Hasil analisis menunjukkan bahwa *tenure* KAP berpengaruh negatif signifikan terhadap kualitas audit. *Tenure* partner audit, rotasi KAP dan rotasi partner audit tidak berpengaruh pada kualitas audit. *Fee* audit berpengaruh positif signifikan pada kualitas audit.

Kata kunci : *Tenure* KAP, *Tenure* Partner Audit, *Fee* Audit, Rotasi KAP dan Rotasi Partner Audit

Abstract

The purpose of this research is to analyze the effect of Firm Tenure, Audit Partner Tenure, Audit Fee, Firm Rotation and Audit Partner Rotation on Audit Quality in Indonesia. This study uses secondary data collected using financial report. Sample in this study are manufacturers company that listed in Indonesia Exchange Stock 2010 – 2017. Based on the purposive sampling method, it has got 272 samples. Audit quality use proxy total accruals, while firm tenure and audit partner tenure is measured by counting the year which the same firm and auditors has made engagement, fee audit is measured by logaritma natural, audit firm rotation and audit partner rotation is measured by dummy variable. Statistical methode use multiple regression analysis.

The analysis showed that the firm tenure has significany negative effect on audit quality, audit partner tenure, firm rotation, and audit partner rotation has no effect on audit quality, audit fees has significant positive effect on audit quality.

Keywords : *Firm Tenure, Audit Partner Tenure, Audit Fee, Firm Rotation, Audit Partner Rotation*