

## INTISARI

Penelitian ini bertujuan untuk menganalisis mengenai pengaruh audit tenure, reputasi kantor akuntan publik, dan umur perusahaan terhadap kualitas audit. Sampel dalam penelitian ini adalah laporan keuangan tahunan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh sampel sejumlah 132 perusahaan. Teknik analisis yang digunakan untuk pengujian adalah analisis regresi linear berganda menggunakan SPSS 15.0.

Berdasarkan hasil analisis ditemukan bahwa audit tenure dan reputasi kantor akuntan publik tidak berpengaruh signifikan terhadap kualitas audit, umur perusahaan berpengaruh negatif signifikan terhadap kualitas audit.

**Kata kunci: Audit Tenure, Reputasi Kantor Akuntan Publik, Umur Perusahaan, Kualitas Audit**

## **ABSTRACT**

*This research aims to analyze the impact of audit tenure, audit firm reputation and company's age on the audit quality. The sample of this research were several annual reports of manufacture companies which registered in Indonesia Stock Exchange in 2015-2017. The sample was taken by purposive sampling method and 132 company was obtained. The analysis technique which used to examine was multiple linear regression analysis using SPSS 15.0.*

*Based on the analysis result, it found out that audit tenure and audit firm reputation did not influence to the audit quality significantly, meanwhile company's age gave negative effect to the audit quality significantly.*

**Keywords: Audit Tenure, Audit Firm Reputation, Company's Age, Audit Quality**