

**THE INFLUENCE OF SIZE OF PUBLIC ACCOUNTING FIRM, TENURE
OF PUBLIC ACCOUNTING FIRM AND REPUTATION OF PUBLIC
ACCOUNTING FIRM TOWARD AUDIT QUALITY**

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Abstract

This study is performed to examine the effect of Size of Public Accounting Firm, Tenure of Public Accounting Firm and Reputation of Public Accounting Firm toward Audit Quality in manufacturing companies over period 2010-2012. The population of this research is 41 manufacturing companies listed on the Indonesia Stock Exchange over period 2010-2012. The data is obtained based on corporate financial reporting that at publication . It is gained sample amount of 20 companies. The analysis technique used here is multiple linear regression and hypothesis test using t-statistic and F-statistic with level of significance 5%. This research result that reputation of publik accounting sirm gives significantly positive effect on audit quality. The other variable which tenure of public accounting firm and size of public accounting firm are not significant to audit quality.

Keyword : *Reputation of Public Accounting Firm, Tenure of Public Accounting Firm, Size of Public Accounting Firm.*

PENGARUH UKURAN KAP, TENUR KAP, DAN REPUTASI KAP TERHADAP KUALITAS AUDIT

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel ukuran KAP, tenur KAP, dan Reputasi KAP terhadap kualitas audit pada perusahaan manufaktur sektor aneka industri di Bursa Efek Indonesia periode 2010-2012. Populasi dalam penelitian ini sejumlah 41 perusahaan manufaktur yang terdapat di Bursa Efek Indonesia periode 2010-2012. Data di peroleh dari laporan keuangan perusahaan yang di publikasi. Diperoleh jumlah sampel sebanyak 20 perusahaan. Teknik analisis yang di gunakan adalah regresi linier berganda dan uji hipotesis menggunakan t-statistik serta F-statistik dengan tingkat kepercayaan 5%. Hasil penelitian menunjukkan bahwa Reputasi KAP berpengaruh signifikan positif terhadap kualitas audit. Variabel lain dalam penelitian ini yaitu Ukuran KAP dan Reputasi KAP tidak berpengaruh signifikan terhadap kualitas audit.

Keyword : Reputasi KAP, Tenur KAP, Ukuran KAP

