

***INFLUENCE OF TENURE AND PUBLIC ACCOUNTING FIRM
REPUTATION (KAP) THE QUALITY AUDIT (Empriris Study on
Manufacturing Company listed on the Stock Exchange)***

By

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Abstract

This study is performed to examine the effect of variabel tenure office of public accountant dan reputation office of public accountant on the manufacturing companies in Indonesia Stock Exchange over period 2008-2012. The data is obtained from published corporate financial statements. This is gained sampel amount of 11 companies by using purposive sampling method. The population of this study amounted 55 companies. The analysis technique used multiple regression test. The result of this study indicated that tenure office of public has not significant effect on the audit quality, and reputation office of public accountant has significant positive effect on the audit quality.

Keywords: Audit Quality.Tenure Office Public Accountant, Reputation Office Of Public Accountant

**PENGARUH *TENURE* DAN REPUTASI KANTOR AKUNTAN
PUBLIK (KAP) TERHADAP KUALITAS AUDIT (Studi
Empiris pada Perusahaan Manufaktur yang terdaftar di BEI)**

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel *tenure* KAP dan reputasi KAP pada perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2008-2012. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 11 sampel perusahaan dengan menggunakan metode *purposive sampling*. Populasi dalam penelitian ini berjumlah 55 perusahaan. Teknik analisis yang digunakan adalah regresi berganda. Hasil penelitian menunjukkan bahwa *tenure* KAP tidak berpengaruh signifikan terhadap kualitas audit. Sedangkan reputasi KAP berpengaruh signifikan positif terhadap kualitas audit.

Kata Kunci: Kualitas Audit, *Tenure* KAP, Reputasi KAP