

***Analysis of the Effect of Audit Tenure, Auditor Switching, and Accounting Firm Reputation on Audit Quality in the Manufacturing Industry***

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***Abstract***

*This research was conducted with the aim of seeing whether there is an influence between the variables of audit tenure, auditor switching, and accounting firm reputation on the audit quality of the manufacturing industry. The sample in this study consisted of 94 companies in the manufacturing sector listed on the Indonesia Stock Exchange in the 2017-2019 period, which were selected using purposive sampling technique. The test tool used in this study using SPSS 25. Then the analysis technique used to test the hypothesis is a logistic regression analysis model with a significance level of 5%. The results of this study indicate that (1) audit tenure does not have a significant effect on audit quality (2) auditor switching does not have a significant effect on audit quality (3) accounting firm reputation have a significant effect on audit quality.*

***Keywords:*** *Audit Tenure, Auditor Switching, Accounting Firm Reputation, Audit Quality, Earnings Surprise Benchmark*

# **Analisis Pengaruh *Audit Tenure*, *Auditor Switching*, dan Reputasi KAP terhadap Kualitas Audit Industri Manufaktur**

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## **Abstrak**

Penelitian ini dilakukan dengan tujuan untuk mengetahui apakah terdapat pengaruh antara variabel *audit tenure*, *auditor switching*, dan reputasi KAP terhadap kualitas audit industri manufaktur. Sampel dalam penelitian ini terdiri dari 94 perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2017-2019, yang diseleksi dengan teknik *purposive sampling*. Alat uji yang digunakan dalam penelitian ini menggunakan *software* SPSS 25. Lalu teknik analisis yang digunakan untuk menguji hipotesis adalah model analisis regresi logistik dengan tingkat signifikansi 5%. Hasil penelitian ini menunjukkan bahwa (1) *Audit Tenure* tidak berpengaruh secara signifikan terhadap Kualitas Audit (2) *Auditor Switching* tidak berpengaruh secara signifikan terhadap Kualitas Audit (3) Reputasi KAP berpengaruh secara signifikan terhadap Kualitas Audit.

**Kata kunci:** *Audit Tenure*, *Auditor Switching*, Reputasi KAP, Kualitas Audit, *Earnings Surprise Benchmark*