

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *tenure* audit *partner*, *tenure* Kantor Akuntan Publik (KAP), rotasi audit *partner*, rotasi KAP, ukuran KAP terhadap kualitas audit serta pengaruh moderasi *fee* audit untuk memperkuat hubungan antara *tenure* audit *partner* dengan kualitas audit dan pengaruh moderasi *fee* audit untuk memperkuat hubungan antara ukuran KAP dengan kualitas audit.

Penelitian ini menggunakan sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2011-2014. Berdasarkan teknik penyampelan dengan metode *purposive sampling*, diperoleh sebanyak 149 sampel. Metode statistik menggunakan *multiple regression analysis*, *moderated regression analysis*.

Hasil analisis menunjukkan bahwa *tenure* audit *partner* berpengaruh negatif signifikan terhadap kualitas audit, *tenure* KAP berpengaruh negatif signifikan terhadap kualitas audit, rotasi audit *partner* tidak berpengaruh terhadap kualitas audit, rotasi KAP berpengaruh positif signifikan terhadap kualitas audit, ukuran KAP berpengaruh positif signifikan terhadap kualitas audit, *fee* audit tidak dapat memperkuat hubungan antara *tenure* audit *partner* dengan kualitas audit, *fee* audit memperkuat hubungan antara ukuran KAP terhadap kualitas audit.

Kata kunci: *Tenure* Audit, Rotasi Audit, Ukuran Kantor Akuntan Publik, *Fee* Audit, Kualitas Audit

## **ABSTRACT**

*This research aimed to examine the effect of audit partner tenure, audit firm tenure, audit partner rotation, audit firm rotation, audit firm size on audit quality, as well as the moderating effect of audit fee on the relationship between audit partner tenure with audit quality and moderating effect of fee audit on the relationship between audit firm size with audit quality.*

*This research used a sample of manufacturing companies listed in Indonesia Stock Exchange (IDX) in the period 2011-2014. Based techniques find were the purposive sampling method, to get as many as 149 samples. Statistical methods using multiple regression analysis, moderated regression analysis. The analysis showed that the audit partner tenure significant negative effect on audit quality, audit firm tenure significant negative effect on audit quality, audit partner rotation has no effect on audit quality, audit firm size rotation significant positive effect on audit quality, audit firm size significant positive effect on audit quality, audit fee can not strengthen the relationship between audit partners tenure with audit quality, audit fee can strengthen the relationship between audit firm size to audit quality.*

*Keywords: Audit Tenure, Audit Rotation, Audit Firm Size, Audit Fee, Audit Quality*