

INTISARI

Enron, WoldCom, Tesco, Olympus dan beberapa perusahaan besar lainnya, merupakan salah satu skandal akuntansi menyebabkan turunnya kepercayaan masyarakat terhadap informasi akuntansi. Opini audit menunjukkan bagaimana informasi akuntansi digunakan oleh investor dalam mengambil keputusan investasi.

Penelitian ini bertujuan untuk menguji dampak dari *tenure* Kantor akuntan publik, Akuntan publik, dan reputasi Kantor akuntan publik terhadap kualitas audit yang diprosikan dengan *discretionary accruals* dan *going concern opinion*. Pengujian hipotesis menggunakan model regresi linier berganda dan logistik biner dengan 281 sampel dari badan usaha sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2014.

Hasil penelitian menunjukkan bahwa *tenure* kantor akuntan publik dan reputasi kantor akuntan publik berdampak signifikan terhadap kualitas audit jika diprosikan dengan *discretionary accruals*, dan tidak berdampak signifikan jika diprosikan dengan *going concern opinion*. Penelitian ini juga membuktikan bahwa *tenure* akuntan publik tidak berdampak signifikan terhadap kualitas audit baik diprosikan dengan *discretionary accruals* maupun *going concern opinion*.

Kata Kunci : *tenure* KAP, *tenure* AP, reputasi KAP, kualitas audit



ABSTRACT

Enron, WorldCom, Tyco, Olympus and several other large companies, cause a decline public confidence in the accounting information. The audit opinion shows the useful of accounting information by investors as a reference for investment decisions.

The objective of this study is to prove the effect of tenure audit firm, public accountants, and the reputation of audit firm to audit quality that is proxied by the level of discretionary accruals and the propensity to issue going-concern opinion. Hypothesis is tested using multiple regression linear and binary logistic with 281 samples of manufacturing firm listed on Indonesia Stock Exchange (IDX) in 2012 – 2014 periods.

The results showed that the tenure of audit firms and reputation audit firm have a significant impact on the audit quality if it is proxied by the level of discretionary accruals, and is unaffected when proxied by the propensity to issue a going-concern opinion. The study also proves that the tenure of public accountants has insignificant impact on audit quality that is proxied by the level of discretionary accruals and the propensity to issue going-concern opinion.

Keywords: KAP tenure, tenure AP, KAP reputation, quality audit

