

ABSTRACT

This research aims to determine and examines influence of client size, audit firm size, audit tenure and audit delay on audit quality in banking company listed in indonesia stock exchange. The population of this research is 43 banking companies listed in indonesia stock exchange in periodic 2013-2017. Based on sampling technique used of purposive sampling obtained 34 companies sample which meet the criteria for five years observation with total 170 unit analysis.

Data were obtained from audited financial statements and the independent auditor's report of the company samples, downloaded from the website of the Indonesia Stock Exchange www.idx.co.id. The data technique analysis and testing hypothesis in this research were analyzed using descriptive statistic analysis and logistic regression analysis.

The result of this research showed that audit firm size had a positive effect and significant influence on audit quality, while the company size, audit tenure, and audit delay had no significant influence on audit in banking company listed in indonesia stock exchange periodic 2013-2017.

Keywords: Audit Quality, Company Size, Firm Size, Audit Tenure and Audit Delay

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menguji pengaruh ukuran perusahaan, ukuran KAP, audit *tenure* dan audit *delay* terhadap kualitas audit pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah 43 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Berdasarkan teknik pengambilan sampel *purposive sampling* diperoleh 34 sampel perusahaan memenuhi kriteria selama lima tahun pengamatan dengan total 170 unit analisis.

Data penelitian diperoleh dari laporan keuangan auditan dan laporan auditor independen perusahaan sampel diunduh dari website Bursa Efek Indonesia www.idx.co.id. Teknik analisis data dan pengujian hipotesis dalam penelitian ini menggunakan teknik analisis statistik deskriptif dan analisis regresi logistik.

Hasil penelitian menunjukkan bahwa ukuran KAP berpengaruh positif dan signifikan terhadap kualitas audit, sedangkan ukuran perusahaan, audit *tenure* dan audit *delay* tidak berpengaruh terhadap kualitas audit pada perusahaan perbankan yang terdaftar di BEI periode 2013-2017.

Kata Kunci: Kualitas Audit, Ukuran Perusahaan, Ukuran KAP, Audit *Tenure* dan Audit *Delay*