

ABSTRAK

Tujuan dari penelitian ini adalah untuk memperoleh bukti secara empiris tentang pengaruh *auditor tenure* dan *work stress* terhadap kualitas audit. Penelitian ini termotivasi oleh banyaknya kegagalan audit yang terjadi akibat ketidakmaksimalan kualitas audit. Penelitian ini menggunakan 332 sampel pada perusahaan manufaktur yang tercatat di Bursa Efek Indonesia selama 4 periode yaitu pada tahun 2014-2017. Penelitian ini menggunakan analisis regresi linier berganda dengan metode *Ordinary Least Square* (OLS) dengan *software* STATA 14.0. Kualitas audit yang merupakan variabel dependen dalam penelitian ini diukur dengan *discretionary accruals* menggunakan *Modified Jones Model*. Hasil penelitian menunjukkan bahwa terdapat pengaruh negatif dan signifikan antara *auditor tenure firm to firm relations* terhadap kualitas audit, sedangkan pada variabel *auditor tenure person to person relations* dan *work stress* tidak memiliki pengaruh terhadap kualitas audit. Bukti empiris dalam penelitian ini berguna bagi pembuat peraturan/ kebijakan terkait, Kantor Akuntan Publik, auditor, peneliti lainnya dan pengguna laporan keuangan yang diharapkan dapat meningkatkan kualitas audit baik secara teori maupun praktik.

Kata kunci: Kualitas audit, Tenur auditor, Stres kerja, Discretionary accruals

ABSTRACT

This research aims to get the empirical evidence about the impact of auditor tenure and work stress on audit quality. The research is motivated by the number of audit failures that have been occurred because of the lack of audit quality. This research is using 332 samples from manufactured company that listed in Indonesia Stock Exchange for 4 periods from 2014-2017. The research is using multiple linear regression with Ordinary Least Square (OLS) method with software STATA 14.0 to analyze the data. The audit quality is the dependent variable in this research that is measured by discretionary accruals using the Modified Jones Model. The results of this research show that there is a significant negative association between auditor tenure firm to firm relations and audit quality, meanwhile there are insignificant association between variable auditor tenure person to person relations and work stress with audit quality. The empirical evidence from this research is important for regulators/rule maker from this field of study, audit firm, auditor, other researchers and financial statements users that can be useful to enhance the audit quality as theoretical and practical.

Keywords: Audit quality, Auditor tenure, Work stress, Discretionary Accruals