

## **ABSTRACT**

### **The Impact Of Audit Tenure, Auditor-Client Negotiations, And Audit Firm Rotation On Audit Quality: External Auditor Perception on Surabaya**

**Dwi Kurniawan**

The objective of this study is to know auditor's perception about the impact of audit tenure, Auditor-Client negotiations, and Audit firm Rotation on Audit Quality. Defined of Audit Quality is relative degree to which the audit conforms to applicable auditing standards.

The data research collected through questioner to auditors who have position as junior auditors, senior auditors, and supervisors from of CPA firms, and collected data from 94 respondents. The data were analyzed using multiple regression technique with SPSS program.

The result of the multiple regression analyzed show that according to auditors perception, audit tenure impacted on audit quality, while Auditor-Client negotiations, and Audit firm Rotation have no impact on audit quality. Simultaneously, audit tenure, Auditor-Client negotiations, and Audit firm Rotation impacted on Audit Quality.

**Keywords:** Audit tenure, Auditor-Client negotiations, Audit firm Rotation, Audit Quality, perception.

## **ABSTRAK**

### **Pengaruh Tenur Audit, Negosiasi Auditor-Klien dan Rotasi Kantor Akuntan Publik Terhadap Kualitas Audit: Persepsi Auditor Eksternal di Surabaya**

**Dwi Kurniawan**

Tujuan dari penelitian ini adalah untuk mengetahui persepsi auditor tentang pengaruh tenure audit, negosiasi auditor-klien dan rotasi kantor akuntan publik terhadap kualitas audit. Kualitas audit didefinisikan sebagai derajat kepatuhan auditor terhadap standar auditing. Semakin patuh auditor terhadap standar auditing maka kualitas audit yang dihasilkan oleh auditor tersebut semakin tinggi.

Data penelitian diperoleh melalui kuisioner kepada auditor yang berposisi pada junior auditor, senior auditor, dan supervisor dari kantor akuntan publik, dan diperoleh data sebanyak 94 responden. Data dianalisis menggunakan teknis regresi berganda dengan program SPSS.

Hasil analisis regresi berganda menunjukkan bahwa menurut persepsi auditor tenure audit berpengaruh terhadap kualitas audit sedangkan negosiasi auditor-klien dan rotasi kantor akuntan tidak berpengaruh terhadap kualitas audit. Sedangkan secara bersama tenure audit, negosiasi auditor-klien dan rotasi kantor akuntan publik berpengaruh terhadap kualitas audit.

**Keywords:** Tenure audit, negosiasi auditor-klien, rotasi kantor akuntan publik, kualitas audit, persepsi, auditor.