

***EFFECT OF AUDIT TENURE, INTERNAL CONTROL, AND AUDIT FEE  
TO AUDIT QUALITY***

***By:***

***Indrawati***

***43213010283***

***ABSTRACT***

*The research concerns about effect of audit tenure, internal control, and audit fee to audit quality. The purpose of this research is to know: (1) The effect of audit tenure on audit quality, (2) the effect of internal control on audit quality, (3) the effect of audit fee on audit quality.*

*The sample used is some manufacturing company listed on Indonesia Stock Exchange 2009-2016 period and didn't delisting experience during the period. The method used in this research is quantitative descriptive method. In this research hypothesis test using simple regression test.*

*The result of the research indicate that there is influence between audit tenure, internal control, and audit fee on audit quality. (1) There is a negative and significant influence between the audit tenure on audit quality. (2) meanwhile, internal control has a positive effect on audit quality. (3) and audit fee have positive effect to audit quality.*

*Keyword : audit tenure, internal control, audit fee, audit quality.*

**PENGARUH TENUR AUDIT, KONTROL INTERNAL, DAN FEE AUDIT  
TERHADAP KUALITAS AUDIT**

**Oleh:**

**Indrawati**

**43213010283**

**ABSTRAK**

Penelitian ini mengenai pengaruh *tenure* audit, kontrol internal, dan *fee* audit terhadap kualitas audit. Penelitian ini bertujuan untuk mengetahui: (1) pengaruh *tenure* audit terhadap kualitas audit, (2) pengaruh kontrol internal terhadap kualitas audit, dan (3) pengaruh *fee* audit terhadap kualitas audit.

Sampel yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2009-2016 dan tidak mengalami *delisting* selama periode tersebut. Metode yang digunakan dalam penelitian ini adalah metode deskriptif kuantitatif. Dalam penelitian ini uji hipotesis menggunakan uji regresi sederhana.

Hasil penelitian menunjukkan bahwa terdapat pengaruh antara *tenure* audit, kontrol internal, *fee* audit terhadap kualitas audit. (1) Terdapat pengaruh negatif antara *tenure* audit terhadap kualitas audit. (2) Sementara itu, kontrol internal berpengaruh positif terhadap kualitas audit. (3) Dan *fee* audit berpengaruh positif terhadap kualitas audit.

Kata Kunci : *Tenure* Audit, Kontrol Internal, *Fee* Audit, Kualitas Audit.