

INTISARI

Penelitian ini meneliti tentang pengaruh *Audit Tenure*, *Audit Fee*, Ukuran KAP, dan *Audit Delay* terhadap kualitas audit di Indoneisa dan Malaysia. Penelitian ini juga meneliti ada tidaknya perbedaan kualitas audit di Indoneisa dan Malaysia. Pada penelitian ini menggunakan sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan Bursa Efek Malaysia pada tahun 2014-2016. Berdasarkan metode purposive sampling, jumlah sampel yang digunakan sebesar 825. Metode statistik yang digunakan yaitu metode regresi linier berganda dan untuk uji beda menggunakan *independent sample t-test*. Berdasarkan hasil analisis menunjukkan bahwa *Audit Tenure*, *Audit Fee*, Ukuran KAP, dan *Audit Delay*, berpengaruh positif signifikan terhadap Kualitas Audit di Indonesia. Hasil analisis di Malaysia menunjukkan Ukuran KAP berpengaruh positif signifikan terhadap Kualitas Audit di Malaysia. Sedangkan untuk *Audit Tenure*, *Audit Fee* dan *Audit Delay* tidak berpengaruh terhadap Kualitas Audit di Malaysia. Dan terdapat perbedaan kualitas audit antara Indoneisa dan Malaysai.

Kata Kunci : *Audit Tenure*, *Audit Fee*, Ukuran KAP, Adit *Delay*, Kualitas Audit

ABSTRACT

This research aimed to examine the effect of Audit Tenure, Audit Fee, Audit Firm Size, and Audit Delay on Audit Quality in Indonesia and Malaysia. In addition this research aimed to know existing or not the difference Audit Quality between Indonesia and Malaysia. This research used samples of manufacturing companies which listed in Indonesia Stock Exchange and Malaysia Stock Exchange in the period 2014-2016. Based on the purposive sampling method, it has got 825 samples. Statistical methods used multiple regression analysis and independent sample t-test for different test. The analysis showed that the Audit Tenure, Audit Fee, Audit Firm Size, and Audit Delay has significant positive effect on audit quality in Indonesia. The analysis in Malaysia Audit Firm Size has significant positive effect on audit quality in Malaysia, and Audit Tenure, Audit Fee, And Audit Delay has no effect on audit quality in Malaysia. The result of different test is there has difference in audit quality between Indonesia and Malaysia.

Keywords: Audit Tenure, Audit Fee, Audit Firm Size, Audit Delay, Audit Quality