

**PENGARUH AUDIT TENURE, *CLIENT IMPORTANCE*, DAN SPESIALISASI  
INDUSTRI KAP TERHADAP KUALITAS AUDIT DENGAN PENDEKATAN  
*EARNING SURPRISE BENCHMARK***

**(Studi Empiris pada Perusahaan Manufaktur di BEI 2016-2018)**

***THE EFFECT OF AUDIT TENURE, CLIENT IMPORTANCE, AND  
SPECIALIZATION OF KAP INDUSTRY ON AUDIT QUALITY USING  
EARNING SURPRISE BENCHMARK APPROACH***

***(Study of Manufacturing Companies Listed on the IDX in 2016-2018)***



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