

ABSTRACT

The Effect Of Audit Delay, Auditor Swithcing and Audit Tenure on Audit Quality(Survey on Manufaktur Company Listed in Indonesia Stock Exchange in 2018 – 2020)

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The task of an auditor is to re-examine the existing reports on the company whether or not it is in accordance with what it should be, the check is carried out to detect what is done by the company, besides that the auditor must also check the quality of the audits carried out by the company whether it is in accordance with or not with In Indonesia, there are several things that usually affect audit quality such as delays in audit implementation, auditor turnover regulations and the length of the auditor's relationship with clients in a company. The purpose of this study was to analyze the effect of audit delay, audit switching and audit tenure on audit quality. The sample used in this study is data from 12 auditor respondents. The type of data used is primary data obtained from the distribution of questionnaires carried out boldly using google form. Samples were taken using purposive sampling method. The method used in this research is explanatory research. The results of this study are audit delay, audit switching and audit tenure affect audit quality.

Keywords : audit delay, auditor switching, audit tenure

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