

ABSTRACT

This study aims to determine empirically the influence of audit tenure and audit fee on audit quality with auditor switching as a moderation variable. This research is a quantitative research. The data that used are secondary data in the form of financial statements. Population in this research is manufacturing company listed in BEI year 2012-2016. Sampling was done by using non probability method with purposive sampling technique. The number of samples used in this study are 49 companies. Data analysis method used is logistic regression analysis method using Statistical Package for Social Sciences (SPSS) version 22. The results of this study indicate that audit tenure does not affect audit quality, audit fee have positive effect on audit quality, switching auditor does not moderate audit tenure on audit quality, and switching auditors moderate audit fees on audit quality

Keywords: Tenure Audit, Audit Fee, Switching Auditor, and Audit Quality.