

ABSTRACT

Ade Rizki Ramadhan. 7162220001. *The Analysis of Determinants of Qualified Opinion on Manufacturing Companies Listed in Indonesia Stock Exchange period 2016-2018.* Thesis, Department of Accounting, Faculty of Economics, Universitas Negeri Medan. 2020.

In audit opinion there are 4 types: Unqualified opinion, qualified opinion, adverse, and disclaimer. A public accountant can only conduct financial statement audits company for 3 (three) years in a row. This study aims to determine the effect of Certified Public Accountant Reputation, Auditee Characteristics, and Audit Tenure influence Qualified Audit Opinion on manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2016-2018.

The population in this study are all manufacturing companies listed on the IDX in 2016-2018. Samples were taken using a purposive sampling method. Sampled totalled are 91 companies, for the 2016-2018 observation year, so the total number of samples are 273. Data collection techniques by downloading audited financial statement from the site www.idx.co.id. Data analysis techniques that used in this study is a descriptive statistical analysis and logistic regression analysis.

The findings in this study is indicate the partially, Certified Public Accountant Firm Reputation and Auditee Characteristic have no influence on Qualified Audit Opinion, and Audit Tenure can be influence Qualified Audit Opinion. And Certified Public Accountant Firm Reputation and Auditee Characteristic and Audit Tenure simultaneously influence on Qualified Audit Opinion of manufacturing companies listed on Indonesia Stock Exchange period 2016-2018

Keywords : *Qualified Audit Opinion, Certified Public Accountant Firm Reputation, Total Assets, Audit Tenure*