

## ABSTRACT

*This study aims at examining the effects of partner tenure on the quality of financial statements. The quality of financial statement is proxied with earnings management as measured by discretionary accrual (DAC) with Modified Model Jones. This study used purposive sampling with the number of samples of 940 manufacturing companies which had been listed on the Indonesia Stock Exchange (BEI) during the period 2007-2016 and tested using multiple regression model. The result of this study indicates that partner tenure insignificant effect on the quality of the financial statements.*

*Keywords: Partner tenure, Quality of Financial Statements, Earnings Management*