

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan memberikan bukti empiris mengenai pengaruh *audit fee*, *audit tenure*, reputasi auditor, rapat komite audit, dan umur publikasi perusahaan terhadap kualitas audit. Populasi dari penelitian ini adalah perusahaan sektor *finance* yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2017-2021. Metode penentuan sampel dalam penelitian ini menggunakan teknik *purposive sampling* dengan total sampel penelitian 34 sampel. Kualitas audit diproksikan menggunakan *Earnings Surprise Benchmark* dengan teknik analisis data yang digunakan adalah regresi logistik. Hasil penelitian menunjukkan bahwa *audit fee*, *audit tenure* dan komite audit tidak berpengaruh terhadap kualitas audit, reputasi auditor berpengaruh positif terhadap kualitas audit, sedangkan umur publikasi perusahaan berpengaruh negatif terhadap kualitas audit.

Kata Kunci : *audit fee*, *audit tenure*, reputasi auditor, rapat komite audit, umur publikasi

ABSTRACT

This study aims to determine and provide empirical evidence regarding the effect of audit fees, audit tenure, auditor reputation, audit committee meetings, and the age of company publications on audit quality. The population of this study is finance sector companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021. The sampling method in this study used purposive sampling techniques with a total research sample of 34 samples. Audit quality is proxied using Earnings Surprise Benchmark with the data analysis technique used is logistic regression. The results showed that audit fees, audit tenure and audit committee did not affect audit quality, auditor reputation had a positive effect on audit quality, while the age of company publications negatively affected audit quality.

Keywords : *audit fee, audit tenure, auditor reputation, audit committee meetings, Age of company publications*