

ABSTRAK

Tujuan penelitian ini adalah menganalisis Fee Audit, Audit Tenure, Rotasi Audit, Komite Audit Dan Umur Listing Terhadap Kualitas Audit (Studi Pada Perusahaan BUMN Terdaftar di Bursa Efek Indonesia Periode 2018-2021) dan sampel penelitian penelitian ini adalah 27 perusahaan BUMN yang memenuhi kriteria. Dalam menganalisis data menggunakan *software* SPSS, serta metode yang digunakan *Purposive Sampling*, analisis yang digunakan adalah analisis deskriptif dan analisis regresi logistik. Hasil penelitian menunjukkan Fee Audit Tidak berpengaruh terhadap Kualitas Audit, Audit Tenure tidak berpengaruh terhadap Kualias Audit, Rotasi Audit tidak berpengaruh terhadap Kualitas Audit, Komite Audit berpengaruh terhadap Kualitas Audit, Serta Umur Listing berpengaruh terhadap Kualitas Audit.

Kata kunci: Fee Audit; Audit Tenure; Rotasi Audit; Komite Audit; Umur Listing; Kualitas Audit

ABSTRACT

The purpose of this study is to analyze Audit Fees, Audit Tenure, Audit Rotation, Audit Committee and Listing Age on Audit Quality (Study on State-Owned Companies Listed on the Indonesia Stock Exchange for the 2018-2021 Period) and the research sample of this research is 27 state-owned companies that meet the criteria. In analyzing data using SPSS software, as well as the method used Purposive Sampling, the analysis used is descriptive analysis and logistic regression analysis. The results showed that Audit Fee has no effect on Audit Quality, Audit Tenure has no effect on Audit Quality, Audit Rotation does not affect Audit Quality, Audit Committee affects Audit Quality, and Listing Age affects Audit Quality.

Keywords: *Audit Fee; Tenure Audit; Audit Rotation; Audit Committee; Listing Age; Audit Quality*