ABSTRAK

Penelitian ini menguji pengaruh Audit Tenure, Audit Fee, dan Ukuran Perusahaan Klien terhadap Kualitas Audit pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2021-2023. Menggunakan metode regresi logistik, data diambil dari laporan tahunan dan laporan keuangan perusahaan. Variabel dependen adalah Kualitas Audit, diukur dengan variabel dummy berdasarkan opini audit. Hasil analisis menunjukkan bahwa Audit Tenure dan Audit Fee memiliki pengaruh signifikan terhadap Kualitas Audit, sementara Ukuran Perusahaan tidak signifikan. Uji kelayakan model dan uji determinasi menunjukkan bahwa model regresi fit dengan data dan variabel independen mampu menjelaskan 63,9% variasi Kualitas Audit. Penelitian ini menyimpulkan bahwa lama masa perikatan auditor dan besarnya fee audit berpengaruh signifikan terhadap kualitas audit, sedangkan ukuran perusahaan klien tidak berpengaruh signifikan.

Kata Kunci: Audit Tenure, Audit Fee, Ukuran Perusahaan, Kualitas Audit, Regresi Logistik.

ABSTRACT

This study examines the effect of Audit Tenure, Audit Fee, and Client Company Size on Audit Quality in manufacturing companies listed on the Indonesia Stock Exchange for the period 2021-2023. Using the logistic regression method, data is taken from the company's annual report and financial statements. The dependent variable is Audit Quality, measured by a dummy variable based on audit opinion. The analysis results show that Audit Tenure and Audit Fee have a significant effect on Audit Quality, while Company Size is not significant. The model feasibility test and determination test show that the regression model fits the data and the independent variables are able to explain 63.9% of the variation in Audit Quality. This study concludes that the length of the auditor engagement period and the amount of audit fees have a significant effect on audit quality, while the size of the client company has no significant effect.

Keyword*s: Audit Tenure, Audit Fee, Company Size, Audit Quality, Logistic Regression*