

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *audit fee*, rotasi audit, dan komite audit terhadap kualitas audit. Populasi dalam penelitian ini adalah perusahaan sub sektor transportasi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2021. Sampel penelitian diambil dengan menggunakan metode *purposive sampling*. Berdasarkan kriteria, sampel data sebanyak 15 perusahaan transportasi dengan masa pengamatan 5 (empat) tahun. Sehingga jumlah sampel akhir adalah 75. Analisis penelitian menggunakan analisis regresi logistik dengan aplikasi program SPSS 25. Hasil riset membuktikan komite audit berpengaruh positif pada kualitas audit. Sementara, fee audit dan rotasi audit tidak berpengaruh terhadap kualitas audit.

Kata Kunci: *audit fee*, rotasi audit, komite audit, dan kualitas audit.



ABSTRACT

This study has a purpose to examine the effect of audit fees, audit rotation, and audit committee on audit quality. The population in this study consists transportation companies listed on the Indonesia Stock Exchange (IDX) in 2017-2021. The research sample was taken by using purposive sampling method. Based on the criteria, data sample of 15 transportation companies with 5 (five) years of observation. So the final amounts of the sample are 75. The research was analyzed by using logistic regression analysis with the application of the SPSS 25 program. This research results that audit committee has positive effect on audit quality. Additionally audit fee and audit rotation haven't effect on audit quality.

Keywords: Fee Audit, Audit Rotation, Audit Committee, and Audit Quality.

