

## **ABSTRACT**

*This study aims to analyze the effect of audit fees, audit rotation, audit reputation, corporate governance and audit report lag on audit quality in consumer goods sector companies listed on the Indonesia Stock Exchange. The research was conducted partially and simultaneously. The sample in the study was 47 companies with research in 2017-2021 so that there were 235 data analyzed. The source of the data comes from secondary data in the form of the company's annual report. The analytical tool used is logistic regression testing. The results of the study concluded that the audit fee variable has no effect on audit quality. The audit rotation variable has no effect on audit quality. Audit reputation variable has no effect on audit quality. Corporate governance variables have a positive and significant effect on audit quality. The audit report lag variable has no effect on audit quality. The variables of audit rotation, audit reputation, corporate governance, and audit report lag as a whole have a significant effect on audit quality.*

**Keywords:** *Audit Fee, Audit Rotation, Audit Reputation, Corporate Governance, Audit Report Lag, and Audit Quality*

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## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh fee audit, rotasi audit, reputasi audit, corporate governance dan audit report lag terhadap kualitas audit pada perusahaan sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia. Penelitian dilakukan secara parsial dan simultan. Sampel dalam penelitian sebanyak 47 perusahaan dengan penelitian pada tahun 2017-2021 sehingga terdapat 235 data yang dianalisis. Sumber data berasal dari data sekunder yang berupa laporan tahunan perusahaan. Alat analisis yang digunakan menggunakan pengujian regresi logistik. Hasil penelitian menyimpulkan bahwa variabel fee audit tidak berpengaruh terhadap kualitas audit. Variabel rotasi audit tidak berpengaruh terhadap kualitas audit. Variabel reputasi audit tidak berpengaruh terhadap kualitas audit. Variabel *corporate governance* berpengaruh positif dan signifikan terhadap kualitas audit. Variabel *audit report lag* tidak berpengaruh terhadap kualitas audit. Variabel rotasi audit, reputasi audit, *corporate governance*, dan *audit report lag* secara keseluruhan berpengaruh signifikan terhadap kualitas audit.

**Kata Kunci:** Fee Audit, Rotasi Audit, Reputasi Audit, Corporate Governance, Audit Report Lag, dan Kualitas Audit

