

## **ABSTRACT**

*This study aims to test, analyze, and obtain empirical evidence regarding the effect of audit fees, audit tenure and audit rotation on audit quality in insurance companies listed on the Indonesia Stock Exchange. This research was conducted partially and simultaneously. The sample in the study was 14 companies with research in 2018-2022 so that there were 70 data analyzed. This study uses secondary data sourced from the company's annual financial statements. The analytical tool in this study uses logistic regression testing. The results of the study concluded that the audit fee variable has an effect on audit quality. The audit tenure variable has no effect on audit quality. The audit rotation variable has no effect on audit quality. The audit fee variable, audit tenure and audit rotation as a whole have a significant effect on audit quality.*

**Keywords:** *Audit Fee, Audit Tenure, Audit Rotation, Audit Quality.*



## ABSTRAK

Penelitian ini bertujuan untuk menguji, menganalisa, dan memperoleh bukti empiris mengenai pengaruh fee audit, audit tenure dan rotasi audit terhadap kualitas audit pada perusahaan asuransi yang terdaftar di Bursa Efek Indonesia. Penelitian ini dilakukan secara parsial dan simultan. Sampel dalam penelitian sebanyak 14 perusahaan dengan penelitian pada tahun 2018-2022 sehingga terdapat 70 data yang dianalisis. Penelitian ini menggunakan data sekunder yang bersumber dari laporan keuangan tahunan perusahaan. Alat analisis pada penelitian ini menggunakan pengujian regresi logistik. Hasil penelitian menyimpulkan bahwa variabel fee audit berpengaruh terhadap kualitas audit. Variabel audit tenure tidak berpengaruh terhadap kualitas audit. Variabel rotasi audit tidak berpengaruh terhadap kualitas audit. Variabel fee audit, audit tenure dan rotasi audit secara keseluruhan berpengaruh signifikan terhadap kualitas audit.

**Kata kunci:** Fee Audit, Audit Tenure, Rotasi Audit, Kualitas Audit.

