

ABSTRAK

Penelitian ini memiliki tujuan menguji dan menganalisis pengaruh *auditor switching*, *public accounting firm size*, *audit tenure* terhadap *audit quality* dengan *audit committee effectiveness* sebagai variabel moderasi. Populasi pada penelitian ini adalah perusahaan LQ 45 yang terdaftar pada BEI berturut-turut selama periode 2019 sampai dengan 2021. Sampel penelitian dipilih menggunakan metode *purposive sampling*, dipilih dengan kriteria tertentu dan diperoleh sampel penelitian yaitu 34 perusahaan yang memenuhi kriteria dengan periode pengamatan sebanyak 3 tahun (2019 sampai dengan 2021). Total dari jumlah observasi adalah 102 observasi. Jenis penelitian ini adalah penelitian yang bersifat kuantitatif. Teknik analisis data penelitian ini menggunakan regresi data panel *software Eviews 12*. Penelitian ini menggunakan data sekunder yaitu *annual report* yang diunduh dari situs resmi BEI dan situs resmi masing-masing perusahaan. Hasil penelitian ini menyatakan bahwa *public accounting firm size* berpengaruh positif terhadap *audit quality*. *Audit committee effectiveness* berpengaruh negatif terhadap *audit quality*. *Auditor switching* dan *audit tenure* tidak memiliki pengaruh terhadap *audit quality*. *Audit committee effectiveness* memoderasi pengaruh *auditor switching* terhadap *audit quality*. *Audit committee effectiveness* tidak memoderasi pengaruh *public accounting firm size* terhadap *audit quality*. *Audit committee effectiveness* juga tidak memoderasi pengaruh *audit tenure* terhadap *audit quality*.

Kata kunci: *Audit Quality, Auditor Switching, Public Accounting Firm Size, Audit Tenure, Audit Committee Effectiveness*

ABSTRACT

This study aims to test and analyze the effect of auditor switching, public accounting firm size, and audit tenure on audit quality using audit committee effectiveness as the moderating variable. The population in this study were LQ 45 companies listed on the IDX consecutively during 2019 to 2021. The research sample was 34 companies selected using purposive sampling method with certain criteria, under the observation period of 3 years from 2019 to 2021. The total number of observations was 102 observations. This study used quantitative research. The research used secondary data, which was the annual reports downloaded from official IDX website and the official website of each company. The result of this study state that public accounting firm size has positive effect on audit quality. Audit committee effectiveness has negative effect on audit quality. Auditor switching and audit tenure have no effect on audit quality. Audit committee effectiveness moderates the effect of auditor switching on audit quality. Audit committee effectiveness does not moderate the effect of public accounting firm size on audit quality. Audit committee effectiveness does not moderate the effect of audit tenure on audit quality.

Keywords: *Audit Quality, Auditor Switching, Public Accounting Firm Size, Audit Tenure, Audit Committee Effectiveness*