

ABSTRACT

This study aims to determine the effect of Audit Tenure, Public Accounting Firm Reputation and Audit Rotation on Audit Quality and the role of the Audit Committee in moderating the relation between Audit Tenure and Audit Quality, Public Accounting Firm Reputation and Audit Quality as well as Audit Rotation and Audit Quality. The research itself used quantitative method. The data used in this study were annual financial reports. The population in this study was Consumer Goods Industry sub-sector companies listed on the Indonesia Stock Exchange (IDX) from 2018 to 2021. There were 41 companies as the research sample with a total of 164 obtained by purposive sampling method. In this study, the data analysis method was the multiple linear regression analysis approach using the Eviews 10 analysis tool. The results of this study indicate that audit tenure has an effect on audit quality. Public Accounting Firm reputation and audit rotation have no effect on audit quality. Meanwhile, the Audit Committee succeeds in moderating the influence of Audit Tenure, Public Accounting Firm Reputation and Audit Rotation on Audit Quality.

Keywords: Audit Tenure, Public Accounting Firm Reputation, Audit Rotation, Audit Committee and Audit Quality

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dari *Tenure Audit*, Reputasi KAP dan Rotasi Audit terhadap Kualitas Audit serta peran Komite Audit dalam memoderasi hubungan antara *Tenure Audit* dengan Kualitas Audit, Reputasi KAP dengan Kualitas Audit serta Rotasi Audit dengan Kualitas Audit. Model penelitian yang digunakan adalah metode kuantitatif. Data yang digunakan dalam penelitian ini adalah laporan keuangan tahunan. Populasi dalam penelitian ini adalah perusahaan sub sektor *Consumer Goods Industry* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2021. Jumlah sampel penelitian sebanyak 41 perusahaan dengan total sampel sebanyak 164 yang diperoleh dengan metode purposive sampling. Pada penelitian ini metode analisis data yang digunakan pendekatan analisis regresi linier berganda dengan menggunakan alat analisis Eviews 10. Hasil penelitian ini menunjukkan bahwa *Tenure Audit* berpengaruh terhadap Kualitas Audit. Reputasi KAP dan Rotasi Audit tidak berpengaruh terhadap Kualitas Audit. Komite Audit berhasil memoderasi pengaruh *Tenure Audit*, Reputasi KAP dan Rotasi Audit terhadap Kualitas Audit.

Kata Kunci: *Tenure Audit*, Reputasi KAP, Rotasi Audit, Komite Audit dan Kualitas Audit