

ABSTRACT

Adelia Rahma Shabira. 2024. The Effect of Audit Fees, Audit Tenure and Audit Committee on Audit Quality with Company Size as a Moderating Variable. Final Project. Bachelor of Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisor (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA, CPA (II) Richo Diana Aviyanti, S.E., M.Ak.

This study aims to determine the effect of audit fees, audit tenure and audit committees on audit quality with company size as a moderating variable. This research was conducted using secondary data in the form of annual reports and annual financial reports of property and real estate companies located on the Indonesia Stock Exchange (IDX). This research is quantitative research with logistic regression test. The results showed that audit fees and audit committees had an effect on audit quality, audit tenure had no effect on audit quality and company size could not moderate the relationship between audit fees, audit tenure and audit committees on audit quality.

Keywords: *Audit Fees, Audit Tenure, Audit Committee, Audit Quality, Company size*

ABSTRAK

Adelia Rahma Shabira. 2024. Pengaruh *Fee Audit*, *Audit Tenure* dan Komite Audit Terhadap Kualitas Audit dengan Ukuran Perusahaan Sebagai Variabel Pemoderasi. Tugas Akhir. Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., CPA (II) Richo Diana Aviyanti, S.E., M.Ak.

Penelitian ini bertujuan untuk mengetahui pengaruh *fee audit*, *audit tenure* dan komite audit terhadap kualitas audit dengan ukuran perusahaan sebagai variabel pemoderasi. Penelitian ini dilakukan dengan menggunakan data sekunder berupa annual report dan laporan keuangan tahunan perusahaan *property and real estate* yang terdapat di Bursa Efek Indonesia (BEI). Penelitian ini merupakan penelitian kuantitatif dengan uji regresi logistik. Hasil penelitian menunjukkan bahwa *fee audit* dan komite audit berpengaruh terhadap kualitas audit, *audit tenure* tidak berpengaruh terhadap kualitas audit dan ukuran perusahaan belum dapat memoderasi hubungan antara *fee audit*, *audit tenure* dan komite audit terhadap kualitas audit.

Kata kunci: *Fee Audit*, *Audit Tenure*, Komite Audit, Kualitas Audit, Ukuran Perusahaan