

ABSTRACT

The study entitled “The Effect of Audit Fee, Auditor Switching, Audit Committee on Audit Quality with Client Firm Size as Moderation” took the population of State-Owned Enterprises (BUMN) in 2019-2023. The sample selection used purposive sampling method and found 23 sample companies. Multiple Linear Regression Analysis is used in data analysis techniques. Partial research results show that Audit Fee and Audit Committee do not affect Audit Quality but Auditor Switching negatively affects Audit Quality. Client Firm Size does not moderate the relationship between Audit Fee and Audit Committee on Audit Quality, but is able to moderate the relationship between Auditor Switching on Audit Quality.

Kata Kunci: *Audit Fee, Auditor Switching, Audit Committee, Firm Size, Audit Quality*