

ABSTRACT

EFFECT OF AUDIT TENURE, AUDIT FEE, AND AUDIT CAPACITY STRESS ON AUDIT QUALITY (Empirical Study of Transportation and Logistic sector companies listed on the IDX in 2019 - 2022)

Patricia Keizi Prabandari¹⁾, Irma Paramita Sofia²⁾

¹⁾ Student of Accounting Departement, Universitas Pembangunan Jaya

²⁾ Lecturer of Accounting Departement, Universitas Pembangunan Jaya

This study aims to explain and understand the effect of audit tenure, audit fee, and audit capacity stress on audit quality. This research study using empirical studies on Transportation and Logistic sector companies listed on the Indonesian Stock Exchange in 2019 to 2022. The population of this study is 19 Transportation and Logistic sector companies listed on the IDX fo the period fo 2019-2022, and using a purposive sampling method to select the sample. The secondary data are collected from from Indonesia Stock Exchange and processing by E-views Software. Based on the test results in this study, the results stated that audit tenure, audit fee and audit capacity stress could not affect the audit quality simultaneously. Meanwhile, in the partial test, different results were shown by the audit fee which was able to significantly affect the audit quality. The results of this study show that the length of engagement, the amount of costs and pressures that occur during the audit process cannot necessarily determine the quality of the audits produced. Because during the audit process, the auditor on duty continues to carry out the professional code of ethics as well as possible.

Keywords: *Audit Tenure, Audit Fee, Audit Capacity Stress and Audit Quality*

Reference: 43

Publication Years: 1976 - 2022