

ABSTRACT

Analysis of the effect of Audit Rotation, Client Importance, and Audit Delay on Audit Quality with the Role of Audit Fee as Moderator (Empirical Study on the State-Owned Enterprises Sector on the Indonesia Stock Exchange in 2019-2023)

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This study aims to determine, analyze, and provide empirical evidence regarding the effect of Audit Rotation, Client Importance, and Audit Delay on Audit Quality with Audit Fee as moderation. This study uses a population of State-Owned Enterprises (BUMN) companies listed on the Indonesian stock exchange during the 2019-2023 observation period. The population in this study amounted to 27 with 24 sample companies and a total of 120 observation data obtained by purposive sampling method. The research uses secondary data obtained from the IDX website and the company's website. Quantitative research method as a method used in this study with data processing is done using Eviews12. The results showed that Audit Rotation affects Audit Quality, Client Importance affects Audit Quality, Audit Delay affects Audit Quality. Audit Rotation, Client Importance, and Audit Delay together have an effect on Audit Quality. Meanwhile, Audit Fee cannot moderate the effect of Audit Rotation on Audit Quality, Audit Fee cannot moderate the effect of Client Importance on Audit Quality and Audit Fee cannot moderate the effect of Audit Delay on Audit Quality.

Keyword: *Audit Rotation, Client Importance, Audit Delay, Audit Quality, Audit Fee,*

References :

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