

## ABSTRACT

*This study aims to examine the effect of company size, audit fees, audit tenure and audit rotation on audit quality both partially and simultaneously in financial sector companies listed on the Indonesia Stock Exchange in 2019-2020. The sample in this study were 38 companies from the specified criteria. The source of research data comes from secondary data obtained from the official website of the Indonesia Stock Exchange ([www.idx.co.id](http://www.idx.co.id)). Data collection uses the documentation method. Research analysis techniques include classical assumption test, multiple linear regression analysis, coefficient of determination test (R<sup>2</sup>) and hypothesis testing in the form of t-test and f-test. The results of the study show that firm size has an effect on audit quality. Audit fee has no effect on audit quality. Audit Tenure has no effect on audit quality. And Audit Rotation has no effect on audit quality. Simultaneously company size, audit fees, audit tenure and audit rotation have a simultaneous effect on the audit quality of financial sector companies listed on the Indonesia Stock Exchange in 2019 - 2020.*

**Keywords:** *Company Size, Audit Fee, Audit Tenure, Audit Rotation, Audit Quality*

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, *fee* audit, audit *tenure* dan rotasi audit terhadap kualitas audit baik secara parsial maupun secara simultan pada perusahaan sektor keuangan yang tercatat di Bursa Efek Indonesia tahun 2019-2020. Sampel dalam penelitian ini sebanyak 38 perusahaan dari kriteria yang ditentukan. Sumber data penelitian berasal dari data sekunder yang diperoleh dari situs resmi Bursa Efek Indonesia ([www.idx.co.id](http://www.idx.co.id)). Pengumpulan data menggunakan metode dokumentasi. Teknik analisis penelitian meliputi uji asumsi klasik, analisis regresi linier berganda, uji koefisien determinasi ( $R^2$ ) serta uji hipotesis berupa uji-t dan uji-f. Hasil penelitian menunjukkan bahwa Ukuran Perusahaan berpengaruh terhadap kualitas audit. *Fee* Audit tidak berpengaruh terhadap kualitas audit. Audit *Tenure* tidak berpengaruh terhadap kualitas audit. Dan Rotasi Audit tidak berpengaruh terhadap kualitas audit. Secara simultan ukuran perusahaan, *fee* audit, audit *tenure* dan rotasi audit berpengaruh secara simultan terhadap kualitas audit perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia tahun 2019 - 2020.

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