PENGARUH REPUTASI AUDITOR, ROTASI AUDIT, KOMITE AUDIT, DAN FEE AUDIT TERHADAP KUALITAS AUDIT PADA PERUSAHAAN MANUFAKTUR SEKTOR INFRASTRUKTUR SUBSEKTOR KONSTRUKSI YANG TERDAFTAR DI BURSA EFEK INDONESIA

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ABSTRAK

Pasar Modal memiliki peran krusial dalam perekonomian suatu negara karena menjalankan fungsi keuangan dan perekonomian secara bersamaan. Keberadaannya dianggap memiliki tujuan ekonomi karena menyediakan sarana yang mempertemukan dua pihak dengan kepentingan berbeda, yaitu investor yang memiliki kelebihan dana dan penerbit yang membutuhkan pendanaan. Laporan keuangan yang didukung oleh kualitas audit yang baik berperan dalam meningkatkan reputasi perusahaan serta mengurangi keraguan investor terhadap kredibilitas perusahaan tersebut. Penelitian ini bertujuan untuk menganalisis pengaruh reputasi auditor, rotasi audit, komite audit, dan *fee* audit terhadap kualitas audit pada perusahaan manufaktur sektor infrastruktur subsektor konstruksi yang tercatat di Bursa Efek Indonesia (BEI). Populasi dalam penelitian ini mencakup seluruh perusahaan di sektor tersebut yang terdaftar di Bursa Efek Indonesia (BEI). Teknik pemilihan sampel menggunakan metode *purposive* sampling, di mana sampel dipilih berdasarkan kriteria tertentu, sehingga diperoleh 60 sampel penelitian. Hasil penelitian menunjukkan bahwa reputasi auditor memiliki pengaruh negatif yang signifikan terhadap kualitas audit secara parsial. Rotasi audit dan komite audit tidak memiliki pengaruh yang signifikan terhadap kualitas audit. Sementara itu, *fee* audit perusahaan memiliki pengaruh signifikan secara parsial terhadap kualitas audit. Secara simultan, reputasi auditor, rotasi audit, dan komite audit secara bersama-sama berpengaruh positif dan signifikan terhadap kualitas audit.

Kata Kunci: **Reputasi Auditor, Rotasi Audit, Komite Audit, *Fee* Audit, Kualitas Audit**

THE EFFECT OF AUDITOR REPUTATION, AUDIT ROTATION, AUDIT COMMITTEE, AND AUDIT FEE ON AUDIT QUALITY IN MANUFACTURING COMPANIES IN THE INFRASTRUCTURE SECTOR OF THE CONSTRUCTION SUBSECTOR LISTED ON THE INDONESIA STOCK EXCHANGE

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ABSTRACT

The Capital Market has a crucial role in a country's economy because it carries out financial and economic functions simultaneously. Its existence is considered to have an economic purpose because it provides a means to bring together two parties with different interests, namely investors who have excess funds and issuers who need funding. Financial reports supported by good audit quality play a role in improving the company's reputation and reducing investor doubts about the credibility of the company. This study aims to analyze the effect of auditor reputation, audit rotation, audit committee, and audit fees on audit quality in manufacturing companies in the infrastructure sector, construction sub-sector listed on the Indonesia Stock Exchange (IDX). The population in this study includes all companies in the sector listed on the Indonesia Stock Exchange (IDX). The sample selection technique uses the purposive sampling method, where samples are selected based on certain criteria, so that 60 research samples are obtained. The results of the study indicate that auditor reputation has a significant negative effect on audit quality partially. Audit rotation and audit committee do not have a significant effect on audit quality. Meanwhile, the company's audit fee has a significant partial effect on audit quality. Simultaneously, auditor reputation, audit rotation, and audit committee together have a positive and significant effect on audit quality

Keywords: Auditor Reputation, Audit Rotation, Audit Committee, Audit Fee, Audit Quality