ABSTRAK

PENGARUH AUDIT TENURE, AUDIT DELAY, UKURAN PERUSAHAAN, KOMITE AUDIT DAN FEE AUDIT TERHADAP KUALITAS AUDIT PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR MAKANAN DAN MINUMAN DI BEI

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Penelitian ini bertujuan untuk menganalisis pengaruh Audit *Tenure*, Audit *Delay*, Ukuran Perusahaan, Komite Audit, dan *Fee Audit* terhadap Kualitas Audit pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2023–2025. Riset ini mengenai pentingnya kualitas audit dalam menjamin reliabilitas laporan keuangan menjadi latar belakang utama penelitian ini.

Metode pengambilan sampel yang digunakan adalah *purposive sampling*, dengan total sampel sebanyak 29 perusahaan selama 3 tahun periode pengamatan, sehingga diperoleh 87 sampel analisis. Teknik analisis data yang digunakan adalah analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa secara parsial, *Fee Audit* memiliki pengaruh signifikan terhadap Kualitas Audit, sedangkan *Audit Tenure*, *Audit Delay*, Ukuran Perusahaan, dan Komite Audit tidak berpengaruh signifikan. Secara simultan, kelima variabel tersebut berpengaruh signifikan terhadap Kualitas Audit. Penelitian ini memberikan implikasi bagi pemangku kepentingan dalam memahami faktor-faktor yang menentukan kredibilitas laporan keuangan melalui kualitas audit.

Kata Kunci: *Audit Tenure*, *Audit Delay*, Ukuran Perusahaan, Komite Audit, *Fee Audit*, Kualitas Audit.

ABSTRACT

THE INFLUENCE OF AUDIT TENURE, AUDIT DELAY, FIRM SIZE, AUDIT COMMITTEE, AND AUDIT FEE ON AUDIT QUALITY IN FOOD AND BEVERAGE SUB-SECTOR MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE (IDX)

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This study aims to analyze the influence of Audit Tenure, Audit Delay, Company Size, Audit Committee, and Audit Fee on Audit Quality in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2023–2025 period. The importance of audit quality in ensuring the reliability of financial statements serves as the primary background for this research.

The sampling method used was purposive sampling, resulting in a total of 29 companies over a 3-year observation period, yielding 87 analyzed samples. The data analysis technique employed was multiple linear regression analysis. The results of this study indicate that, partially, the Audit Fee has a significant influence on Audit Quality, whereas Audit Tenure, Audit Delay, Company Size, and the Audit Committee have no significant influence. Simultaneously, these five variables have a significant effect on Audit Quality. This research provides implications for stakeholders in understanding the factors that determine the credibility of financial statements through audit quality.

Keywords: Audit Tenure, Audit Delay, Company Size, Audit Committee, Audit Fee, Audit Quality.