ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *audit tenure, audit report lag,* dan spesialisasi audit terhadap kualitas audit dengan *fee audit* sebagai variabel moderasi pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan perusahaan yang dipublikasikan melalui Bursa Efek Indonesia dan situs resmi perusahaan. Populasi penelitian terdiri dari 105 perusahaan sektor keuangan yang terdaftar di BEI periode 2022–2024. Sampel penelitian ditentukan menggunakan metode *purposive sampling* sehingga diperoleh 193 data observasi. Teknik analisis data yang digunakan adalah regresi logistik dan *Moderated Regression Analysis* (MRA) dengan bantuan program SPSS versi 31. Hasil penelitian menunjukkan bahwa *audit tenure* tidak berpengaruh signifikan terhadap kualitas audit. *Audit report lag* berpengaruh negatif dan signifikan terhadap kualitas audit. Spesialisasi audit berpengaruh positif dan signifikan terhadap kualitas audit. Selain itu, *fee audit* tidak mampu memoderasi pengaruh *audit tenure*, *audit report lag* dan spesialisasi audit terhadap kualitas audit.

Kata Kunci: *audit tenure, audit report lag*, spesialisasi audit, *fee audit*, kualitas audit.

ABSTRACT

This study aims to examine the effect of audit tenure, audit report lag, and auditor specialization on audit quality with fee audit as a moderating variable in financial sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. This research employs a quantitative approach using secondary data obtained from annual reports published by the Indonesia Stock Exchange and the official websites of the companies. The population consists of 105 financial sector companies listed on the IDX from 2022 to 2024. The sample was determined using a purposive sampling method, resulting in 193 observation data. The data were analyzed using logistic regression and Moderated Regression Analysis (MRA) with the assistance of SPSS version 31. The results indicate that audit tenure has no significant effect on audit quality. Audit report lag has a negative and significant effect on audit quality. Auditor specialization has a positive and significant effect on audit quality. Furthermore, fee audit is unable to moderate the effects of audit tenure, audit report lag, and auditor specialization on audit quality.

Keywords*: audit tenure, audit report lag, auditor specialization, fee audit, audit quality.*