

ABSTRACT

Audit quality is the implementation of an audit carried out in accordance with applicable standards so that it is able to disclose and report if there is a violation or fraud committed by the client. This study aims to analyze and provide empirical evidence of the effect of audit tenure, auditor switching, and auditor specialization on audit quality with the audit committee as a moderating variable.

This study uses secondary data from the company's annual report, IDX website, and Bloomberg laboratory FEB Diponegoro University. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023. The sampling method used was purposive sampling so that 728 samples of data were obtained. Hypothesis testing in this study uses multiple regression analysis to determine the effect of audit tenure, auditor switching, and auditor specialization on audit quality moderated by the audit committee.

The results of this study state that audit tenure has a positive effect on audit quality, auditor switching has no positive or negative effect on audit quality, and auditor specialization has a positive effect on audit quality. The audit committee is able to strengthen audit tenure on audit quality, the audit committee is able to strengthen auditor switching on audit quality, and the audit committee is unable to strengthen or weaken auditor specialization on audit quality.

Keywords: Audit Tenure, Auditor Switching, Auditor Specialization, Audit Quality, Audit Committee