

ABSTRACT

High-quality audits are essential for companies, especially in light of the significant impact of audit fees and the moderating role of audit tenure. This study aims to examine the relationship between audit fees and audit quality as well as analyze the moderating role of audit tenure in this relationship.

The population of this study comprises consumer non-cyclicals companies listed on the Indonesia Stock Exchange (IDX) from 2021 to 2023. The sample was 45 companies using purposive sampling method. The analysis methods used are logistic regression analysis and Moderated Logistic Regression).

The findings indicate that audit fees have a positive effect on audit quality. However, audit tenure, as a moderating variable, does not significantly influence the relationship between audit fees and audit quality.

Keywords: Audit Quality, Audit Fee, and Audit Tenure