

## **ABSTRACT**

*This study examines the effect of auditor switching, audit tenure, and auditor gender on audit quality in primary consumer goods companies listed on the Indonesia Stock Exchange during 2022–2024. Audit quality is proxied by Big Four affiliation, with profitability and firm size as control variables. Using purposive sampling, 275 observations were analyzed through binary logistic regression.*

*The results show that auditor switching, audit tenure, and auditor gender do not significantly affect audit quality. In contrast, profitability and firm size have a significant positive effect, indicating that larger and more profitable companies are more likely to be audited by Big Four firms. Overall, firm characteristics play a more dominant role in determining audit quality than auditor-related factors.*

*Keywords: audit quality, auditor switching, audit tenure, auditor gender, Big Four.*

