ABSTRACT

This study aims to examine the effect of Audit Tenure and audit firm size on audit quality, with audit fee serving as a moderating variable. The independent variables in this study are Audit Tenure and audit firm size, while audit quality is the dependent variable. In addition, audit fee is employed as a moderating variable to assess its ability to moderate the relationship between Audit Tenure and audit firm size on audit quality.

The population of this study consists of basic materials and energy sector companies listed on the Bursa Efek Indonesia during the 2021–2024 period. A total of 468 observations were selected using the purposive sampling method based on predetermined criteria. Hypothesis testing was conducted using logistic regression analysis with SPSS software. Furthermore, Moderated Regression Analysis was employed to examine the moderating role of audit fee.

The results indicate that Audit Tenure does not have a significant effect on Audit Quality. Similarly, Audit Firm Size does not significantly affect Audit Quality. The moderation analysis reveals that audit fee significantly moderates the relationship between Audit Tenure and Audit Quality by weakening the relationship. However, audit fee is unable to significantly moderate the relationship between Audit Firm Size and Audit Quality.

Keywords: Audit Tenure, Audit Firm Size, Audit fee, Audit Quality