

***The effect of Audit Committee Meeting Frequency, Client Importance, Audit Fee,
and Auditor Switching of Audit Quality***

By Ludofica Lastiar Batubara

Abstract

This research aims to examine the influence of audit committee meeting frequency, client importance, audit fees, and auditor switching on audit quality in State-Owned Enterprises (BUMN) for the 2019-2022 period. The sample collection method was carried out using a purposive sampling method so that a sample of 31 companies was obtained with a total sample of 111 secondary data originating from the annual reports of each entity. The analysis technique used to test the hypothesis uses a logistic regression analysis model with a significance level of 5% (0.05). Data was processed using STATA version 17 software and Microsoft Excel. The results of this research indicate that audit committee meeting frequency and auditor switching do not have a significant effect on audit quality, while client importance has a significant negative effect on audit quality and audit fees have a significant positive effect on audit quality.

Keywords: *audit committee meeting frequency, client importance, audit fee, auditor switching, and audit quality*

Pengaruh *Audit Committee Meeting Frequency, Client Importance, Audit Fee, dan Auditor Switching Terhadap Audit Quality*

Oleh Ludofica Lastiar Batubara

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *audit committee meeting frequency, client importance, audit fee, dan auditor switching* terhadap *audit quality* pada Badan Usaha Milik Negara (BUMN) periode 2019-2022. Metode pengumpulan sampel dilakukan dengan metode *purposive sampling* sehingga diperoleh sampel sebanyak 31 perusahaan dengan total sampel sebanyak 111 data sekunder yang berasal dari laporan tahunan masing-masing entitas. Teknik analisis yang digunakan dalam menguji hipotesis menggunakan model analisis regresi logistik dengan tingkat signifikansi 5% (0,05). Data diolah menggunakan bantuan *software* STATA versi 17 dan Microsoft Excel. Hasil penelitian ini menunjukkan bahwa *audit committee meeting frequency* dan *auditor switching* tidak berpengaruh secara signifikan terhadap *audit quality*, sedangkan *client importance* berpengaruh signifikan negatif terhadap *audit quality* dan *audit fee* berpengaruh signifikan positif terhadap *audit quality*.

Kata kunci: *audit committee meeting frequency, client importance, audit fee, auditor switching, dan audit quality*