FACTORS AFFECTING AUDIT QUALITY:
THE MODERATING ROLE OF INTERNAL AUDIT EFFECTIVENESS

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Abstrack

This study was conducted to examine the effect of audit fee and audit tenure on audit quality with internal audit effectiveness as a moderating variable. The population of this study consists of basic industrial and chemical sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2025 period. A total of 267 observations were selected using purposive sampling technique. This study applied a quantitative approach using multiple linear regression analysis and moderation testing processed with STATA version 17. The findings indicate that audit fee and audit tenure do not have a significant effect on audit quality. Internal audit effectiveness is also unable to strengthen the relationship between audit fee and audit quality. However, internal audit effectiveness is proven to moderate the relationship between audit tenure and audit quality. These findings indicate that effective internal audit practices can support the improvement of audit quality through effective audit engagement relationships.

Keywords: audit fee, audit tenure, internal audit effectiveness, audit quality.

FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS AUDIT : PERAN MODERASI EFEKTIVITAS AUDIT INTERNAL

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh *audit fee* dan *audit tenure* terhadap kualitas audit dengan efektivitas audit internal sebagai variabel moderasi. Populasi penelitian mencakup perusahaan sektor industri dasar dan kimia yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2022–2025. Sampel penelitian sebanyak 267 observasi diperoleh melalui teknik *purposive sampling*. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linear berganda serta uji moderasi yang diolah menggunakan aplikasi STATA versi 17. Hasil pengujian menunjukkan bahwa *audit fee* dan *audit tenure* tidak memiliki pengaruh signifikan terhadap kualitas audit. Efektivitas audit internal juga tidak mampu memperkuat hubungan *audit fe*e terhadap kualitas audit. Namun demikian, efektivitas audit internal terbukti mampu memoderasi hubungan *audit tenure* terhadap kualitas audit. Temuan ini menunjukkan bahwa efektivitas audit internal dapat mendukung peningkatan kualitas audit melalui hubungan perikatan audit yang berjalan secara efektif.

Kata kunci: *audit fee*, *audit tenure*, efektivitas audit internal, kualitas audit.