The Influence of Public Accounting Firm Reputation, Audit Tenure, and Audit Complexity on Audit Quality with Audit Fee as a Moderating Variable

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ABSTRACT

This study aims to examine the effect of Public Accounting Firm Reputation, Audit Tenure, and Audit Complexity on Audit Quality, with Audit Fee serving as a moderating variable. Audit quality is proxied by auditor specialization, while audit fee is measured using the natural logarithm of the audit fee. This study employs a quantitative approach using secondary data obtained from the annual reports and audited financial statements of companies listed on the Indonesia Stock Exchange (IDX) for the 2024 period. The research sample was selected using a purposive sampling method, resulting in 733 companies from all industry sectors. Data were analyzed using multiple linear regression with STATA 17. The findings indicate that Public Accounting Firm Reputation has a positive effect on audit quality. Meanwhile, Audit Tenure and Audit Complexity do not significantly affect audit quality. Furthermore, Audit Fee is not proven to moderate the relationship between Public Accounting Firm Reputation, Audit Tenure, and Audit Complexity and audit quality.

Keywords: *Public Accounting Firm Reputation, Audit Tenure, Audit Complexity, Audit Fee, Audit Quality*

Pengaruh Reputasi Kantor Akuntan Publik, *Audit Tenure*, dan *Audit Complexity* terhadap Kualitas Audit dengan *Audit Fee* sebagai Variabel Moderasi

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ABSTRAK

Tujuan penelitian ini adalah untuk mengkaji pengaruh Reputasi Kantor Akuntan Publik, *Audit Tenure*, *Audit Complexity* terhadap Kualitas Audit dengan *Audit Fee* berperan sebagai variabel moderasi. Spesialis auditor digunakan sebagai proksi untuk kualitas audit dan *audit fee* diukur menggunakan logaritma natural dari biaya audit. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan dan laporan keuangan auditan perusahaan yang terdaftar di Bursa Efek Indonesia periode 2024. Sampel penelitian ditentukan menggunakan metode *purposive sampling* dan menghasilkan 733 perusahaan dari seluruh sektor. Analisis data dilakukan dengan regresi linear berganda menggunakan STATA 17. Hasil penelitian ini menunjukkan Reputasi Kantor Akuntan Publik berpengaruh positif terhadap kualitas audit. Sementara itu, *Audit Tenure* dan *Audit Complexity* tidak berpengaruh terhadap Kualitas Audit. *Audit Fee* tidak terbukti memoderasi pengaruh Reputasi Kantor Akuntan Publik, *Audit Tenure*, dan *Audit Complexity* terhadap Kualitas Audit.

Kata kunci: Reputasi KAP, *Audit Tenure*, *Audit Complexity*, *Audit Fee*, Kualitas Audit