

ABSTRACT

Audit quality is a keyword that requires every public accountant through KAP to carry out audit tasks in accordance with the code of ethics and professional standards of public accountants in carrying out audit activities on financial statements in detecting errors that occur in financial statements. Audit quality is measured by seeing whether the company is audited by KAP Big Four or KAP non-Big Four.

This study aims to determine the effect of auditor independence, auditor professional ethics and auditor specialization on audit quality in sector consumer non-cyclicals companies listed on the Indonesia Stock Exchange (IDX) in 2019-2022. The data in this study were obtained from the annual reports of each company.

The population in this study were sector consumer non-cyclicals companies listed on the Indonesia Stock Exchange (IDX) in 2019-2022. This study uses a quantitative method with secondary data types and uses the IBM SPSS Version 25 application to conduct research hypothesis testing. The sample used in this study was 61 companies or 244 data using purposive sampling. This study uses descriptive statistical analysis and logistic regression.

The results of this study indicate that auditor independence, auditor professional ethics and auditor specialization simultaneously affect audit quality. Partially, auditor independence, auditor professional ethics.

Keywords: Auditor Independence, Auditor Professional Ethics, Auditor Specialization and Audit Quality