

ABSTRACT

Audit quality is the quality of the audit process which is carried out carefully in accordance with existing procedures and will always maintain a skeptical attitude. However, in practice there are still cases related to low audit quality, which is detrimental to many parties.

The aim of this research is to determine the influence of audit tenure, auditor reputation and CSR disclosure on audit quality simultaneously or partially. The population in this research is financial sector companies listed on the Indonesian Stock Exchange in 2020-2023.

The sampling method used was purposive sampling. The total sample obtained was 25 financial sector companies used as research samples with an observation period of three years. So a total of 100 data were obtained from financial sector companies listed on the Indonesian Stock Exchange for 2020-2023.

The results of this research indicate that audit tenure, auditor reputation and disclosure of corporate social responsibility simultaneously influence audit quality. Apart from that, audit tenure and auditor reputation partially influence audit quality. Disclosure of corporate social responsibility has no effect on audit quality.

Through the research results obtained, researchers can draw suggestions, among other things, for academics it is hoped that it can become a reference or additional information to increase insight and knowledge in the field of auditing regarding audit quality. It is hoped that future research can use other independent variables that are not included in this research, so that the opportunities for factors influencing audit quality can be even wider. Investors are expected to be more careful in investing and are expected not to be too fixated on companies audited by big-four KAPs, because non-big four KAPs also have the potential to produce quality audits.

Keywords: Audit Tenure, Audit Quality, Auditor Reputation, Corporate Social Responsibility Disclosure