

ABSTRACT

THE EFFECT OF CLIENT SIZE, AUDIT FEE, AND AUDIT DELAY ON AUDIT QUALITY

(A Study on Companies Listed on the Indonesia Stock Exchange 2016-2020)

By:

**FIKRY HAIKAL
183403069**

Guided by:

Rani Rahman, S.E., M.Ak.

Adil Ridlo Fadillah, S.E., M.Si., Ak.

This study aimed to determine (1) Client Size, Audit Fee, Audit Delay, and Audit Quality in companies listed on the Indonesia Stock Exchange in 2016-2020, (2) The effect of Client Size, Audit Fee, and Audit Delay on Audit Quality partially in companies listed on the Indonesia Stock Exchange in 2016-2020, and (3) The effect of Client Size, Audit Fee, and Audit Delay on Audit Quality simultaneously in companies listed on the Indonesia Stock Exchange in 2016-2020. Based on purposive sampling criteria, this study obtained 85 companies as samples. Secondary data was used in the form of annual reports from companies listed on the Indonesia Stock Exchange in 2016-2020 obtained through the official website of the Indonesia Stock Exchange www.idx.co.id also through the official website of related companies. The data analysis technique used is logistic regression analysis. Based on the results of research and data processing showed that: (1) Client Size, Audit Fee, Audit Delay, and Audit Quality in companies listed on the Indonesia Stock Exchange in 2016-2020 have a value that tends to increase (2) Client Size and Audit Fee have no effect on Audit Quality, Audit Delay has a significant positive effect on Audit Quality (3) Client Size, Audit Fee, and Audit Delay simultaneously have a significant effect on Audit Quality.

Keywords: Client Size, Audit Fee, Audit Delay, Audit Quality