

ABSTRACT

The tighter competition in the public accountant services business, auditors must try to maintain the quality of auditors by carrying out audit activities in accordance with applicable standards. Based on the Public Accountant Professional Standards (SPAP) the audit activities carried out by the auditor can be said to be of quality if it has met the stipulated auditing requirements or standards. Financial report audit is one of the needs of the company and the management of the company. So in this case the audited financial statements are expected to be used as material for consideration in making decisions by users of financial statements.

This study aims to determine and analyze the influence of company size, KAP rotation, foreign ownership and audit committee meetings simultaneously or partially on audit quality in infrastructure, utility, and transportation subsector companies listed on the Indonesia Stock Exchange in 2013-2017.

The population in this study is the infrastructure, utilities, and transportation subsector service companies that are consistently listed on the Indonesia Stock Exchange (IDX) in 2013-2017 and provide complete information. The sampling technique in this study was purposive sampling technique and obtained as many as 27 companies within 5 years to obtain 135 total sample companies. Logistic regression analysis technique using SPSS 23.0 application.

Based on the results of the research variables of company size, KAP rotation, foreign ownership, and audit committee meetings simultaneously influence audit quality. While partially, company size variables that are proxied by Natural Total Asset Log affect audit quality, KAP rotation variables, foreign ownership, and audit committee meetings have no effect on audit quality.

Based on the results of this study it is expected to be used by companies in order to improve the performance of the company, one of which is financial performance by increasing total assets. So that it is expected to have a good impact on the company to produce a quality audit.

Keyword: Audit quality, KAP Rotation, Foreign Ownership, Audit Committee Meetings