

ABSTRACT

Audit quality is the tendency of the auditor to detect and disclose errors or fraud that occur in the client's accounting system. Good audit quality by the auditor if it is in accordance with the applicable professional code of ethics. In addition to preventing accounting violations and misstatements in financial statements, audit quality also serves to assist companies in maintaining public trust. Thus, it is important for an auditor to improve the quality of his audit in order to have high public trust. However, this does not seem easy because in fact there are still many cases of auditors in Indonesia who have low audit quality.

This study aims to determine the effect of publication age, audit fees and audit committee meetings on audit quality in infrastructure, utility and transportation sector companies listed on the Indonesia Stock Exchange in 2015-2019 either simultaneously or partially. The independent variables in this study are the age of publication, audit fees and audit committee meetings, while the dependent variable is audit quality.

Data analysis methods used in this study are descriptive statistics and logistic regression analysis using SPSS version 25 software. The research method used in this study is quantitative using secondary data types. The sampling technique used in this research is purposive sampling with the acquisition of 31 companies in a period of 5 years so that there are 155 samples that will be processed by researchers.

The results of this study indicate that simultaneously the age of publication, audit fees and committee meetings have an effect on audit quality. Partially, publication age has a significant positive effect on audit quality. Meanwhile, audit fees and audit committee meetings have no effect on audit quality.

For further research, it is recommended to do research again by changing the latest proxy or adding other variables that affect audit quality such as company size, audit tenure, etc.

Keywords: *Audit Fee, Audit Quality, Committee Meeting, Publication Age*