

ABSTRACT

The main matrix used to assess the company's performance is the financial statements. Financial statements are a representation of the health of the company, so that financial management is often involved in taking various actions so that the company's financial statements appear healthy in an effort to gain public trust. Audit quality is the auditor's ability to detect fraud or misstatement in financial reporting. Manipulating financial statements carried out by a company is one of the actions that is usually carried out by financial management by cooperating with public accountants. The actions taken affect the quality of the audit produced by the company.

The independent variables in this study are workload, auditor turnover, audit committee meetings, and auditor specialization, while the dependent variable in this study is audit quality. This study aims to determine the effect of the independent variables workload, auditor turnover, audit committee meetings, and auditor specialization on the dependent variable audit quality in primary consumer goods sector companies listed on the Indonesia Stock Exchange in 2017-2021.

The characteristics of the research based on the objectives in this study are descriptive. Sampling in this study with certain considerations based on a criterion that had been determined by researchers so that researchers used a purposive sampling technique in this study which obtained 215 data samples for 5 years. The regression model used is logistic regression using the SPSS 26 application.

The results of this study indicate that simultaneously workload, auditor turnover, audit committee meetings, and auditor specialization affect audit quality. While partially the workload variable has a positive effect on audit quality, auditor turnover variable has no effect on audit quality, audit committee meeting variable has a positive effect on audit quality, and auditor specialization variable has a negative effect on audit quality.

Through the research results obtained, researchers can draw suggestions, including the following. For the management of companies in the primary consumer goods sector to be able to select auditors with specializations who have an understanding of the company's business in order to be able to produce quality audits. For public accounting firms to be able to make the results of this study as additional information material in the evaluation to improve audit quality. For future researchers, it is hoped that they can use other characteristics of the audit committee besides the number of meetings, such as the number of audit committee members, the educational background of the audit committee, and the experience of the audit committee. So that the opportunities from factors that affect audit quality are wider and able to obtain more reliable results.

Keywords: Audit Quality, Workload, Auditors, Meeting