

ABSTRACT

Audit quality is the ability of an auditor to find material misstatements and disclose these errors, where in carrying out their duties the auditor is guided by relevant auditing standards and codes of ethics for public accountants. This study aims to determine the effect of auditor reputation, audit committee and audit tenure on audit quality in primary consumer goods companies listed on the Indonesia Stock Exchange (IDX) in 2020-2023.

The population in this study were primary consumer goods companies listed on the Indonesia Stock Exchange (IDX) in 2020-2023. This study uses a quantitative method of secondary data type using the IBM SPSS version 25 application to test the research hypothesis. The sample used in this study was 37 companies or 148 data using purposive sampling in primary consumer goods companies listed on the Indonesia Stock Exchange (IDX) in 2020-2023. This study was analyzed using descriptive statistics and logistic regression.

The results of this study indicate that auditor reputation, audit committee and audit tenure have a simultaneous effect on audit quality with a significant value of $0.001 > 0.05$. Simultaneously, auditor reputation, audit committee and audit tenure do not affect audit quality. Simultaneously, audit committee affect audit quality. This study can be used as a reference for stakeholders to pay more attention to factors that can affect companies to have good audit quality to be more objective in decision making.

Keywords: *Auditor Reputation, Audit Committee, Audit Tenure, Audit Quality*