

## **ABSTRACT**

*Audit quality refers to the auditor's ability to detect and disclose errors in documents. To achieve this, auditors must comply with applicable auditing standards and the code of ethics for public accountants. Audit quality can be influenced by various factors, both from the auditor's side and from the audited entity.*

*This study aims to analyze the effect of abnormal audit fee, key audit matters, and audit tenure on audit quality in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2023 period. Audit quality in this study refers to the extent to which an auditor can detect, identify, and report irregularities or violations in the client's accounting system. Abnormal audit fee is defined as the difference between the actual audit fee paid to the auditor and the reasonably expected audit fee for the engagement. Key Audit Matters are areas in the financial statements that the auditor has determined to be of most significance during the audit process.*

*The object of this research is energy sector companies listed on the IDX for the 2022–2023 period. The study uses 44 sample companies from a total population of 83 companies. The sample was determined after a selection process and the removal of 7 outlier companies from the initial 51 companies that met the criteria. This research uses secondary data and is analyzed using panel data regression with EViews 13, incorporating firm size and public accounting firm size as control variables.*

*The results of the study show that, simultaneously, abnormal audit fee, key audit matters, and audit tenure significantly influence audit quality. However, the partial test reveals that none of these variables—abnormal audit fee, key audit matters, or audit tenure—have a significant individual effect on audit quality.*

*This study provides important implications for regulators and companies in evaluating the comprehensive factors that influence audit quality.*

**Keywords:** *Abnormal Audit Fee, Audit Tenure, Key Audit Matters, Audit Quality.*