ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh audit *delay*, audit *fee*, dan *corporate social responsibility* (CSR) terhadap audit *quality* dengan komite audit sebagai variabel moderasi pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2024. Penelitian menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling* sehingga diperoleh 68 perusahaan dengan total 204 observasi. Analisis data dilakukan menggunakan regresi logistik biner (*binary logistic regression*) dengan bantuan SPSS versi 25. Hasil penelitian menunjukkan bahwa audit *fee* berpengaruh terhadap audit *quality*. Sedangkan audit *delay* dan *corporate social responsibility* (CSR) tidak berpengaruh terhadap audit *quality*. Selain itu, komite audit mampu memoderasi pengaruh audit *delay* dan audit *fee* terhadap audit *quality*. Sebaliknya, komite audit tidak mampu memoderasi pengaruh *corporate social responsibility* (CSR) terhadap audit *quality*.

Kata kunci : Audit *Delay*, Audit *Fee*, *Corporate Social Responsibility* (CSR), Komite Audit, Audit *Quality*

ABSTRACT

This study aims to analyze the effects of audit delay, audit fees, and corporate social responsibility (CSR) on audit quality, with the audit committee as a moderating variable, in financial sector companies listed on the Indonesia Stock Exchange (IDX) for the 2022–2024 period. The study employs a quantitative approach using secondary data obtained from companies' annual reports and sustainability reports. The sampling technique used purposive sampling, resulting in a sample of 68 companies with a total of 204 observations. Data analysis was conducted using binary logistic regression with SPSS version 25. The results indicate that audit fees have an effect on audit quality. In contrast, audit delay and corporate social responsibility (CSR) do not affect audit quality. Furthermore, the audit committee moderates the effects of audit delay and audit fees on audit quality. Conversely, the audit committee does not moderate the effect of corporate social responsibility (CSR) on audit quality.

Keywords : Audit Delay, Audit Fee, Corporate Social Responsibility (CSR) , Audit Committee, Audit Quality.