ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Ukuran Kantor Akuntan Publik (KAP), *Audit fee*, dan *Auditor switching* terhadap Kualitas Audit pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022-2024. Kualitas audit diukur menggunakan proksi *discretionary accruals* (DA) berdasarkan model *Modified Jones*. Penelitian ini dilandasi oleh teori agensi yang menjelaskan pentingnya mekanisme pengawasan eksternal dalam mereduksi asimetri informasi antara manajemen (*agent*) dan pemegang saham (*principal*). Sampel penelitian terdiri dari 23 perusahaan sektor energi yang dipilih menggunakan metode purposive sampling, menghasilkan 69 observasi selama tiga tahun. Data dianalisis menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa ukuran KAP berpengaruh signifikan terhadap kualitas audit, sedangkan *audit fee* dan *auditor switching* tidak berpengaruh signifikan terhadap kualitas audit. Secara simultan, ukuran KAP, *audit fee*, dan *auditor switching* berpengaruh signifikan terhadap kualitas audit. Temuan ini menunjukkan bahwa mekanisme audit eksternal secara bersama-sama berperan dalam menjelaskan variasi kualitas audit pada perusahaan sektor energi.

Kata Kunci: Ukuran KAP, *Audit fee*, *Auditor switching*, Kualitas Audit, Teori Agensi, Sektor Energi

ABSTRACT

This study aims to analyze the effect of Public Accounting Firm (PAF) size, audit fee, and auditor switching on audit quality in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022-2024 period. Audit quality is measured using discretionary accruals (DA) based on the Modified Jones Model. This study is grounded in agency theory, which emphasizes the importance of external monitoring mechanisms in reducing information asymmetry between management (agents) and shareholders (principals). The sample consists of 23 energy sector companies selected using the purposive sampling method, resulting in 69 observations over a three-year period. The data were analyzed using multiple linear regression. The results indicate that PAF size has a significant effect on audit quality, whereas audit fee and auditor switching do not have a significant effect on audit quality. Simultaneously, PAF size, audit fee, and auditor switching have a significant effect on audit quality. These findings suggest that external audit mechanisms collectively play a role in explaining variations in audit quality among energy sector companies.

Keywords: KAP Size, Audit fee, Auditor switching, Audit Quality, Agency Theory, Energy Sector.