

ABSTRACT

Audit quality is the individual ability of an auditor to perform his duties. There are several audit opinions issued by auditors that are still not in accordance with the actual facts, this illustrates that there are still many poor audit quality. The purpose of this study was to determine the effect of workload, controlling shareholders and KAP reputation on audit quality in food and beverage subsector companies listed on the Indonesia Stock Exchange for the period 2017-2021.

The population in this study are food and beverage subsector companies listed on the Indonesia Stock Exchange for the period 2017-2021. The purposive sampling technique was used to produce 34 sample companies. The data was analyzed using panel data regression analysis using Eviews 12 software.

The results showed that workload, controlling shareholders and KAP reputation had a simultaneous effect on audit quality. Partially controlling shareholders have a negative effect on audit quality, workload and KAP reputation have no effect on audit quality. This research can be used as a reference for stakeholders to pay more attention to the factors that influence companies to have good audit quality to be more objective in decision making.

Keywords: Audit Quality, Controlling Shareholders, KAP's Reputation, Workload