

ABSTRACT

Accounting information is useful for users as one of the information for making business decisions. Therefore, accounting information must be fair and relevant, free from material misstatement. To provide assurance on the fairness of the information, it is necessary to be audited by a specialist auditor in an industry. Specialist auditors are auditors who have experience in auditing a particular industry, so they understand the characteristics of that industry, because it indicates a quality audit.

This study aims to determine the effect of public accounting firm size, workload, audit fees on audit quality in insurance sub-sector service companies listed on the Indonesia Stock Exchange in 2016-2019. Therefore, this study is a causality study.

The object of this research is an insurance sub-sector service company listed on the Indonesia Stock Exchange in 2016-2019. The sampling technique used purposive sampling method, obtained 14 companies with a total of 56 data. The statistical analysis method used is logistic regression analysis, because the dependent variable has a nominal scale. The statistical and hypothesis testing tool used in this study is SPSS 25

The results of the study show that the variables of public accounting firm size, workload, and audit fees have an effect on audit quality. However, the results of the study partially audit fees and workload have a positive effect on audit quality, but the variable size of public accounting firms partially does not affect audit quality.

For further research, it is recommended to re-examine variables that do not affect audit quality, such as the size of public accounting firms with different research periods and the addition of variables that affect audit quality. For the public accounting firm must maintain the workload of the auditor annually by measuring the auditor's workload, then the public accounting firm can find out the limit of the auditor's workload so that the auditor can maintain high audit quality. As a result, the company that uses the services of an auditor must maximize the process of determining the amount of the audit fee to be given to the auditor so that the amount of the audit fee given to the auditor by the company is reasonable, and can improve the performance of the auditor in conduct the audit process so as to produce a quality audit.

Keywords: Audit Quality, Public Accounting Firm Size, Workload, Audit Fee