

ABSTRACT

Go public companies need to submit financial reports annually, as a form of accountability to external and internal company parties. The financial statements must be free from material misstatement. Therefore, companies really need an auditor to examine financial statements to provide confidence in the quality of the information presented.

This study aims to determine the effect of abnormal audit fees, workload, audit committees, and political connections on audit quality in health companies listed on the Indonesia Stock Exchange in 2017-2022.

This study used a quantitative method using the stata 17 application to test the research hypothesis. The samples used were 13 companies or 78 data using purposive sampling of health companies listed on the Indonesia Stock Exchange in 2017-2022. This study was analyzed using descriptive statistics and panel data logistic regression.

The results of the study show that abnormal audit fees, workload, audit committees, and political connections have a simultaneous effect on audit quality. In addition, abnormal audit fees and audit committees partially have no effect on audit quality. Meanwhile, workload and political connections have a negative effect on audit quality.

Contributions to this study, namely workload and negative political connections, are the determining factors for audit quality in health sector companies. Recommendations for further research to re-examine variables that do not affect audit quality with different research periods and objects. The suggestion of this research is that the company maintains financial reporting performance in accordance with the company's circumstances and the applicable rules. For KAP to measure the workload of the auditor every year, in order to find out the limits of the auditor's workload.

Keywords: *Abnormal Audit Fee, Audit Committee, Political Connection, Audit Quality, and Workload.*