

## ABSTRAK

Penelitian ini bertujuan untuk melihat sejauh mana audit *tenure*, audit *fee*, audit *effort*, dan *ceo duality* dalam perusahaan non-financial dalam memengaruhi kualitas audit.

Sampel penelitian adalah perusahaan non-financial yang terdaftar di Bursa Efek Indonesia selama periode tahun 2017 sampai dengan 2020 dengan menggunakan regresi Sebelum Pandemi COVID-19 pada tahun 2017-2019 dan menggunakan regresi Masa Pandemi COVID-19 dari tahun 2019-2020. Dari jumlah perusahaan non-financial yang go publik sebanyak 617 perusahaan, dan sebanyak 176 perusahaan non-financial yang digunakan sebagai sampel penelitian. Variabel dependen yang digunakan adalah kualitas audit, serta variabel independen yang digunakan adalah audit *tenure*, audit *fee*, audit *effort*, dan *ceo duality*.

Hasil penelitian menunjukkan hasil bahwa Sebelum Pandemi COVID-19 audit *tenure* berpengaruh positif terhadap kualitas audit serta pada Masa Pandemi COVID-19 audit *tenure* tidak berpengaruh terhadap kualitas audit, Sebelum Pandemi COVID-19 audit *fee* berpengaruh negatif terhadap kualitas audit serta pada Masa Pandemi COVID-19 audit *fee* tidak berpengaruh terhadap kualitas audit, Sebelum Pandemi COVID-19 audit *effort* tidak berpengaruh terhadap kualitas audit serta pada Masa Pandemi COVID-19 audit *effort* berpengaruh positif terhadap kualitas audit, Sebelum dan Masa Pandemi COVID-19 *ceo duality* tidak berpengaruh terhadap kualitas audit, dan Pandemi COVID-19 berpengaruh negatif terhadap kualitas audit terhadap kualitas audit. Hasil ini berimplikasi bagi Kantor Akuntan Publik terutama untuk perbaikan serta peningkatan kualitas audit.

**Kata Kunci :** Audit *Tenure*, Audit *Fee*, Audit *Effort*, *Chief Executive Officer Duality*, dan Kualitas Audit.

## ABSTRACT

*This study aims to look at the extent to which tenure audits, fee audits, audit efforts, and ceo duality in non-financial companies affect audit quality.*

*The study sample was a non-financial company listed on the Indonesia Stock Exchange during the period 2017 to 2020 using pre-COVID-19 regression in 2017-2019 and using the COVID-19 Pandemic Period regression from 2019-2020. Of the number of non-financial companies that went public as many as 617 companies, and as many as 176 non-financial companies were used as research samples. The dependent variables used are audit calculations, and the independent variables used are tenure audits, fee audits, effort audits, and duality ceo.*

*The results showed that before the COVID-19 Pandemic tenure audits had a positive effect on audit quality and during the COVID-19 Pandemic tenure audits had no effect on audit quality, before the COVID-19 Pandemic audit fees negatively affected audit quality and during the COVID-19 Pandemic audit fees had no effect on audit quality, before the COVID-19 Pandemic audit effort had no effect on audit quality and during the COVID-19 Pandemic audits. Effort has a positive effect on audit quality, before and during the COVID-19 pandemic ceo duality has no effect on the quality of adit, and the COVID-19 Pandemic negatively affects the quality of audits on audit quality. This result has implications for public accounting firms, especially for the improvement and improvement of audit quality.*

**Key Words :** Audit *Tenure*, Audit *Fee*, Audit *Effort*, *Chief Executive Officer Duality*, and Audit *Quality*.