

ABSTRAK

Penelitian ini menguji pengaruh *Audit Tenure*, *Audit Fees*, Dan Kompleksitas Perusahaan Terhadap *Audit Quality* Dengan *Gender Partner Audit* Sebagai Variabel Moderasi. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Penelitian ini menggunakan teknik *purposive sampling* dan analisis sekunder menggunakan metode kuantitatif. Indikator *Audit Quality* pada penelitian ini adalah nilai Akrual Diskresioner, *Audit Tenure* dengan jangka waktu kontrak antara Kantor Akuntan Publik dan perusahaan, *Audit Fee's* dengan Logaritma Natural *Audit Fee's* yang dibayarkan perusahaan, Kompleksitas Perusahaan dengan jumlah anak perusahaan, dan *Gender Partner Audit* dengan variabel *dummy*. Hasil penelitian menunjukkan bahwa *Audit Tenure* tidak berpengaruh terhadap *Audit Quality*, *Audit Fees* berpengaruh negatif terhadap *Audit Quality*, Kompleksitas Perusahaan tidak berpengaruh terhadap *Audit Quality*, *Gender Partner Audit* tidak memoderasi pengaruh *Audit Tenure* dengan *Audit Quality*, *Gender Partner Audit* tidak memoderasi pengaruh *Audit Fees* dengan *Audit Quality*, *Gender Partner Audit* menguatkan pengaruh *Audit Tenure* dengan *Audit Quality*.

Kata Kunci: *Audit Tenure*, *Audit Fees*, Kompleksitas Perusahaan, *Gender Partner Audit*, *Audit Quality*.

ABSTRACT

This research examines the effect of Audit Tenure, Audit Fees, and Company Complexity on Audit Quality with Audit Partner Gender as a Moderating Variable. The object of this research is manufacturing companies listed on the Indonesia Stock Exchange for the 2018-2022 period. This research uses purposive sampling techniques and secondary analysis using quantitative methods. Audit Quality indicators in this research are the value of Discretionary Accruals, Audit Tenure with the term of the contract between the Public Accounting Firm and the company, Audit Fee's with the Natural Logarithm of Audit Fee's paid by the company, Company Complexity with the number of subsidiaries, and Audit Partner Gender with a dummy variable. The results of the research show that Audit Tenure has no effect on Audit Quality, Audit Fee's has a negative effect on Audit Quality, Company Complexity has no effect on Audit Quality, Audit Partner Gender does not moderate the effect of Audit Tenure on Audit Quality, Audit Partner Gender does not moderate the effect of Audit Fee's on Audit Quality, Gender Partner Audit strengthen the effect of Audit Tenure with Audit Quality.

Keywords: *Audit Tenure*, *Audit Fees*, *Company Complexity*, *Gender Partner Audit*, *Audit Quality*.