

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh kepemilikan asing, *audit report lag*, dan *audit fee* terhadap kualitas audit pada perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021-2024. Kualitas audit diukur menggunakan *Audit Quality Metric Score* (AQMS) yang disusun berdasarkan beberapa indikator yaitu ukuran Kantor Akuntan Publik (KAP), spesialisasi industri auditor, *audit tenure*, *client importance*, dan opini audit. Penelitian ini menggunakan pendekatan kuantitatif menggunakan regresi data panel dengan *Fixed Effect Model* (FEM) serta penerapan *robust standard errors*. Hasil pengujian menunjukkan bahwa secara parsial kepemilikan asing, *audit report lag*, dan *audit fee* tidak berpengaruh signifikan terhadap kualitas audit. Sebaliknya, variabel kontrol ukuran perusahaan dan *Return on Assets* (ROA) terbukti berpengaruh negatif dan signifikan terhadap kualitas audit. Temuan ini mengindikasikan bahwa kualitas audit pada perusahaan sektor *consumer non-cyclicals* di Indonesia lebih dipengaruhi oleh karakteristik internal perusahaan dibandingkan faktor audit eksternal.

Kata kunci: kualitas audit, kepemilikan asing, *audit report lag*, *audit fee*, AQMS

ABSTRACT

This study aims to examine the effect of foreign ownership, audit report lag, and audit fees on audit quality in consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2024 period. Audit quality is measured using the Audit Quality Metric Score (AQMS), which is constructed based on several indicators, including audit firm size, auditor industry specialization, audit tenure, client importance, and audit opinion. This study employs a quantitative approach using panel data regression with a Fixed Effect Model (FEM) and the application of robust standard errors. The results indicate that, individually, foreign ownership, audit report lag, and audit fees do not have a significant effect on audit quality. In contrast, the control variables – firm size and Return on Assets (ROA) – are found to have a negative and significant effect on audit quality. These findings suggest that audit quality in consumer non-cyclicals companies in Indonesia is more strongly influenced by firms' internal characteristics than by external audit-related factors.

Keywords: *audit quality, foreign ownership, audit report lag, audit fees, AQMS*