Abstract

This study aims to measure the influence of corporate governance on audit quality in companies listed on the Indonesia Stock Exchange (IDX). The variables used in this study are Concentration of Ownership, Institutional Ownership, Debt Level, Independent Director, Company Size, and Company Age.

The sample from this study used 611 companies listed on the Indonesia Stock Exchange (IDX) in the 2013-2017 period which were selected using the purposive sampling method. The data used in this study is the financial statements of each company published in www.idx.co.id. The data that has been obtained will be tested by binary logistic regression testing. The program used in testing this research is the Statistical Package for the Social Sciences (SPSS) and Eviews program.

The results of the study that the concentration of ownership and size of the company have a positive significant effect on audit quality, independent directors have a significant negative effect on audit quality while institutional ownership, debt level, and company age do not significantly influence audit quality.

Keywords: audit quality, ownership concentration, institutional ownership, debt level, and independent director.