

ABSTRACT

This study aims to analyze the effect of audit committee characteristics, including professional expertise, audit committee size, meeting frequency, and gender diversity, on audit quality in Badan Usaha Milik Negara (BUMN) and Badan Usaha Milik Daerah (BUMD) listed on the Indonesia Stock Exchange during the period 2020–2024. Audit quality is measured using two proxies, namely audit fees and Big Four auditor affiliation.

This study employs a quantitative approach using secondary data obtained from annual reports and financial statements. The sample was selected using purposive sampling, resulting in 115 observations. Data analysis was conducted using multiple linear regression and logistic regression with the assistance of SPSS.

The results indicate that audit committee size has a positive and significant effect on audit quality as proxied by Big Four auditor affiliation, while audit committee meeting frequency has a positive and significant effect on audit quality as proxied by audit fees. In contrast, audit committee professional expertise and audit committee gender diversity do not have a significant effect on audit quality. These findings suggest that the effectiveness of audit committee oversight is better reflected through committee size and meeting frequency than through other audit committee characteristics.

Keywords: audit committee, audit quality, audit fee, Big Four, BUMN, BUMD.

