

## **ABSTRACT**

*This research is conducted in order to obtain empirical evidence and analyze the influence of Public Accountant Firm (KAP) reputation, audit tenure and audit cost toward audit quality at manufacturing company listed in Indonesia Stock Exchange (IDX). In this research, the dependent variable that used is audit quality and the independent variables that exist are the reputation of KAP, audit tenure, and Fee audit.*

*The data used as object of this research is manufacture company that publishes annual report in 2014-2016 period. Based on the sample selection technique that is, by purposive sampling method, there are 153 companies that meet the criteria for determining the sample. This research using multiple linear regression analysis method that has met classical assumptions (normality, multicollinearity, autocorrelation, and heteroskedasticity) and thereafter can be tested statistic F and statistic T test. During the observation period, the research data has met the classical assumption so it can be processed by regression analysis.*

*The result of hypothesis test shows that reputation of public accountant office (KAP) take effect toward audit quality. Nevertheless, audit tenure and audit fees are not proven affecting audit quality.*

*Keywords : Audit Quality, Audit Reputation, Audit Tenure, Fee Audit*