**ABSTRACT**

Nathania Kosim / 34150325 / 2019 / *The Influence of Audit Tenure, Accountant Public Office Reputation and Client Company Size on Audit Quality in Manufacturing Companies Listed in Indonesia Stock Exchange from 2016 to 2018 / Advisor : Leonard Pangaribuan, S.E., M.M., M.Ak., Ak., CPA*

*The increasing economic condition in Indonesia can be perceived as the example that causes the intensify demand for a financial statements. The financial statements are the communication medium used by the company in order to provide information to interested parties such as investors, creditor, government, and etc. The financial statements users entrust the public accountant as an independent third party in checking the fairness of a financial statements presented by the management that can be trusted. In 2018 there’s a case of SNP Finance, public accountant Marlina and Merliyana Syamsul and the public accountant Satrio Bing Eny & Partners otherwise are obtain a sanction from the FSA because of the opinion that the gave does not reflect the actual financial condition of the company, and causing a lot of harm to others.*

*Audit Quality is a possibility of an auditor in finding violations in the financial statements produced by the client company, and how the auditor’s ability to reveal these violations. This research, in particular, uses agency theory are contract between principal and agent. Each theory above has its own relevance to the research variables. The variables used in this research are the audit tenure, reputation of accountant public office and the size of client company.*

*This object of research is financial statements of manufacturing companies which listed in Indonesia Stock Exchange during 2016 – 2018. Sampling techniques to be used is Purposive Sampling Method as much as 3 criteria and obtained sample as many as 273 companies. The test that used is descriptive statistic test, coefficient equality test, and logistic regression test.*

*Based on the result of descriptive statistical analysis shows that in 2016 – 2018 auditors dominated the giving of an unqualified audit opinion. For hypothesis testing result show that audit tenure does not have sufficient evidence on audit quality, with a significance level of 0,163 > α 0,05, reputation of accountant public office there is enough evidence that tends to affect audit quality, with a significance level of 0,015 < α 0,05 and the size of the client company is does not have enough sufficient evidence of audit quality, with*

*a significance level of 0,361 > α 0,05.*

*The conclusion of this study is that there is not enough evidence that audit tenure and the size of the client company on audit quality and there is enough evidence the reputation of the accounting public office influences audit quality.*