

ABSTRACT

This study aims to examine the empirical evidence related to influence of audit fee, audit tenure and client size towards audit quality. The sampling used in this study are manufacturing companies listed on Indonesia Stock Exchange during 2015 until 2017. Sampling method that use is purposive sampling. The number of samples in this study are 156 samples. Analysis technique used were the regression analysis by IBM SPSS v19. Based on analysis it was found that positive effect audit fee and client size on audit quality. Audit tenure has negative effect on audit quality.

Keywords: audit fee, audit tenure, client size, audit quality