

ABSTRACT

This study aims to look empirically the influence of the quality of the audit, the audit opinion, the size of the audit committee, the frequency of audit committee meetings and educational background of the audit committee members to market performance.

This study uses secondary data time series manufacturing company for three years. This study used purposive sampling method with a sample of 51 companies. The analysis model used for this study using SPSS 17.0.

Research results indicate that audit quality is positively significant effect on the performance of the enterprise market, the audit opinion in a positive significant effect on the performance of the enterprise market, the size of the audit committee as a positive significant effect on the performance of the enterprise market, the frequency of audit committee meetings in a positive significant effect on the performance of the enterprise market and educational background of the audit committee members are inconclusive.

Keyword : *the quality audit, the audit opinion, the size of the audit committee, the frequency of audit committee meetings and educational background of the audit committee.*