

ABSTRACT

This research intended to examine the effect of audit variables on auditor reputation, audit fees and audit rotation, and to determine whether those variables have a significant effect on audit quality.

The population of this study were companies that listed in the LQ45 Index during 2012-2016 period. The method of determining the sample using purposive sampling method so as to obtain 35 sample companies. Methods of data collection using non-participant observation method by downloading the audited annual financial statements of the sample on the official site of Indonesia stock exchange. Data analysis using logistic regression technique using SPSS software version of IBM.

Keywords: *Auditor reputation; Fee audit; Auditor rotation; quality audit*