

## **ABSTRACT**

*A public company had an responsibility to submitted they financial statements to stakeholders and shareholders. So that there is assurance on reasonableness and cand find all mistake in financial reports, it must audited by external auditors. Financial report issued by the company must have good quality, because of the increasing the demands of society towards a quality auditor has increased over time so the auditors required in order to always improve they performance. A lot of things that can affect the quality of audits produced by auditor, both from the auditors and clients.*

*The audited financial statements that have poor quality will put users in problem on decision making. So then, auditors are required to find mistakes on the financial statements so can produce a good quality financial statements.*

*This research intended to explain such variables audit tenure, the market segment of auditors and audit fees, and to find out if they have significant influence on the quality of audit.*

*The population of this research is listed companies in the Kompas100 Index during the period of reaserch that is in 2012-2016. The method of the determination of sample uses purposive sampling method so that have 35 sample companies. Data collection method uses the observation non participants by means of download the annual financial report samples that been audited in the official website of indonesian stock exchange. The analysis of data using logistics regression technique using SPSS from IBM version.*

*The result of the hypothesis is the market segment of auditors influential in a negative of the audit quality, while the audit tenure and fee audit no effect on audit quality.*

**Keywords:** *Audit tenure; market share of auditors; fee audit; audit quality*