Executive Summary

The results of the purpose of this study are to be able to measure the effect of corporate character and corporate governance on audit quality in general companies listed on the Indonesia Stock Exchange (IDX). Audit Tenure, Client Size and Leverage Ratios as independent variables that can affect audit quality.

A total of 597 companies on the Indonesia Stock Exchange in the period 2013 - 2017 were used as the example in this study. By using a purposive sampling research method. Testing this data using binary logistic regression will be performed using the SPSS version 21 program.

Existing results from the test data concluded that there was an audit tenure variable, and the leverage ratio had a significant negative effect on audit quality, but the client size variable had a significantly positive effect on audit quality.

Keywords: Audit Tenure, Client Size, and Leverage Ratio