

## ABSTRACT

*This study aims to analyze the influence of accountant publik firm tenure, accountant publik firm rotation, accountant publik firm reputation, litigation risk dan moderation between tenure with the audit committee to audit quality. The object in this study is manufacturing companies who listed in 2011-2014. The subject in this study is Bursa Efek Indonesia (BEI). In this Study, sample of 140 companies were selected using purposive sampling. Analysis tolol in this study is SPSS.*

*Based on the analysis that have been made the result are the accountant public firm tenure didn't has significant effect on audit quality, accountant public firm rotation didn't has significant effect on audit quality, accountant public firm rotation has a positive significant effect on audit quality, litigation risk has didn't has significant effect on audit quality, and moderation between tenure wiht audit committee has didn't has significant effect on audit quality.*

*Keywords : accountant public firm tenure, accountant public firm rotation, accountant public firm reputation, litigation risk, moderation between tenure with audit committe, audit quality*