

## ABSTRACT

*This research is aimed at finding the influence of client identification, objectivity of the auditors' assessment, auditors' experience and client size. The dependent variable for this research is objectivity of the auditor's assessment, whilst its independent variable is client identification. Auditors' experience and client size are used as moderating variables. Data are compiled using convenience method.*

*Data used in this research are primary and secondary data. Primary data are compiled through 60 research sampling questionnaires, in which 50 of them are analyzed in this paper. The sample of secondary data taken in this research is financial statements of Manufacture Company listed on BEI on 2013. The methodology research of this paper is multiple regression analysis supported by SPSS program.*

*The result of this research indicates that there are 3 influencing variables which positively give effect toward the objectivity of the auditors' assessment; those are client identification, client size and auditors' experience.*

*Key words: Client Identification, Client size, auditors' experience, objectivity of the auditors' assessment.*