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**TRUST RELATIONSHIPS, TRANSACTION COSTS, AND THE MAKE-OR-BUY DECISION TOWARDS ACCOUNTING FIRMS IN JAKARTA**

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**Abstract** - Accounting services are very necessary in business process. There are many named companies that provide these services, however they need to know the main factors that make companies hire them. Through this thesis, the author will examine three factors which are deemed influential in the Scandinavian country when it is being applied in Indonesia. These three factors are Perceived trust, Frequency of accounting transaction and size of the company itself.

**Method** – Questionnaires were distributed via paper based, e-mail, and via telephone. Most of the questionnaires are contributed using telephone. Furthermore the author is using a Regression and T-test to test the impact of the independent variables with the dependent variables.

**Results** – The research obtained 42 companies respondent and it shows that in the three variables, the first one that affect the most in the decision making is the Perceived Trust and the second one is Frequency of transactions, but the last factor which is size of the company does not have a significant impact to the make-or-buy decision.

**Conclusion** – The trust factor plays an important part on the decision making of the company, the other factor is the frequency of transaction. The size of the company variable are overshadowed by the two factor, hence the accounting company should focuses more on acquiring the trust from their clients because In the scope of the research which is Jakarta, Trust factor still having a strong influence through the companies decision making. There are some managerial implication that could improve the successful chance of the accounting company to acquire clients and be more competitive.

**Keywords** – Accounting firms, Perceived Trust, Frequency of transactions, make-or-buy decision.