

**THE EFFECT OF MANAGERIAL ENTRECHMENT, LICUIDITY AND
AUDIT QUALITY ON EARNINGS QUALITY
(Empirical Study of Food and Beverage Companies Listed on the Indonesia
Stock Exchange in the Period 2020-2022)**

By :

ARUM MULYA NINGSIH

2012120066

arummulyaningsih11@gmail.com

ABSTRACT

This study aims to empirically prove the effect of Managerial Entrechment, Liquidity and Audit Quality on Earnings Quality in Food and Beverage Companies listed on the Indonesia Stock Exchange during in the period 2020 to 2022. The data source used in this study is secondary data in the form of company annual reports. The research method used is quantitative method. The population in this study are Food and Beverage companies listed on the Indonesia Stock Exchange (BEI) in 2020-2022. The sampling technique used was purposive sampling method, so that a sample of 53 companies could be obtained with research conducted for three years in 2020-2022, so that the total data in this study amounted to 159 data. The analysis method used is multiple linear regression with the SPSS version 25 program. The results of this study indicate that Managerial Entrechment has no effect on Earnings Quality. Furthermore, Liquidity and Audit Quality has an affect on Earnings Quality.

Keywords : Managerial Entrechment, Liquidity, Audit Quality, Earnings Quality