

**THE EFFECT OF QUALITY OF EARNINGS, FINANCIAL RATIO,
AND
COMPANY SIZE ON AUDIT QUALITY
(Empirical Study of LQ45 Index Companies listed on the Indonesia Stock
Exchange for the 2018-2020 period)**

ABSTRACT

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The purpose of this study was to find empirically the Effect of Earnings Quality, Financial Ratios, and Firm Size on Audit Quality. In this study, there were 4 independent variables tested, namely Earnings Quality, Return On Assets, Leverage, and Company Size. The dependent variable was Audit Quality. The population of this study was the listed LQ45 index company on the Indonesia Stock Exchange for the period 2018-2020. The sampling technique used purposive sampling, so sample was 26 companies. This study was conducted in 2018-2020, so the amount of data in this study was 78 data. The analytical method used multiple linear regression with SPSS V.21. This study resulted that Earnings Quality had no significant effect on Audit Quality. Meanwhile, Return on Assets, Leverage, and Company Size had a significant effect on Audit Quality.

**Keywords: Earnings Quality, Return On Assets, Leverage, Company Size,
Audit Quality**