

**EFFECT OF INDUSTRY TYPE, COMPANY SIZE, AUDIT COMMITTEE,
GOODWILL INTENSITY, AND AUDIT QUALITY ON GOODWILL
IMPAIRMENT TESTING DISCLOSURE COMPLIANCE**

By

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ABSTRACT

The objective of this research was examining and finding out the effect of the industry type, the company size, the audit committee, the goodwill intensity, and the audit quality on the goodwill impairment testing disclosure compliance. The population of this research was the manufacturing companies indexed in Indonesia Stock Exchange in the period of 2018-2020. The sampling technique used in this research was the purposive sampling. The number of sample used in this research was 24 companies. The period of this research was 2018-2020 so that the total of the obtained data was 72 data of the companies.

The result of this research was that the industry type did not affect the goodwill impairment testing disclosure compliance; the company size affected the goodwill impairment testing disclosure compliance; the audit committee did not affect the goodwill impairment testing disclosure compliance; the goodwill intensity affect the goodwill impairment testing disclosure compliance; and, the audit quality did not affect the goodwill impairment testing disclosure compliance.

Keywords: industry type, company size, audit committee, goodwill intensity, audit quality, goodwill impairment testing