

**PENGARUH UKURAN PERUSAHAAN, KOMITE AUDIT, REPUTASI
AUDITOR SERTA LEVERAGE TERHADAP KUALITAS AUDIT PADA
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA PERIODE 2019-2023**

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ABSTRAK

Penelitian ini bertujuan untuk melihat pengaruh antara variabel ukuran perusahaan, komite audit, reputasi auditor, dan leverage terhadap kualitas audit perusahaan manufaktur yang terdaftar di BEI pada periode 2019-2023. Pemilihan sampel menggunakan metode purposive sampling dengan kriteria bahwa sampel merupakan perusahaan manufaktur yang terdaftar di bursa efek indonesia pada periode 2019-2023, memiliki data lengkap mengenai variabel independen selama periode dan tidak mengalami delisting selama periode. Berdasarkan kriteria tersebut diperoleh 60 perusahaan dengan periode observasi 5 tahun sehingga total sampel penelitian berjumlah 300 data. Metode analisis data yang digunakan adalah regresi linear berganda. Pada penelitian ini menunjukkan bahwa ukuran perusahaan, komite audit, reputasi auditor, leverage secara simultan berpengaruh signifikan terhadap kualitas audit. Secara parsial, ukuran perusahaan, komite audit, reputasi auditor berpengaruh signifikan terhadap kualitas audit sedangkan leverage tidak berpengaruh signifikan terhadap kualitas audit.

Kata kunci: Ukuran Perusahaan, Komite Audit, Reputasi Auditor, Leverage, Kualitas Audit.

ABSTRACT

This study aims to examine the effect of firm size, audit committee, auditor reputation, and leverage on audit quality of manufacturing companies during the 2019–2023. The sample selection was conducted using a purposive sampling method with the following criteria; manufacturing companies listed on the Indonesia Stock Exchange during 2019–2023, companies that provided complete data on the independent variables throughout the observation period, and companies that were not delisted. Based on these criteria, 60 companies were selected with a five-year observation period, resulting in a total of 300 observations. The data were analyzed using multiple linear regression analysis. The results indicate that firm size, audit committee, auditor reputation, and leverage simultaneously have a significant effect on audit quality. Partially, firm size, audit committee, and auditor reputation have a significant effect on audit quality, while leverage does not have a significant effect on audit quality.

Keywords: *Firm Size, Audit Committee, Auditor Reputation, Leverage, Audit Quality.*