ABSTRAK

Nama : Ajeng Retno Anggriani
Program Studi : Akuntansi
Judul : Pengaruh *Firm Size, Leverage*, dan *Audit Quality* Terhadap *Financial Reporting Quality* Pada Perusahaan Sektor Infrastruktur yang Terdaftar di Bursa Efek Indonesia Periode 2022-2025

Penelitian ini bertujuan untuk menganalisis pengaruh *Firm Size, Leverage*, dan *Audit Quality* terhadap *Financial Reporting Quality* pada perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia periode 2022–2025. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan perusahaan. Sampel penelitian ditentukan menggunakan teknik *purposive sampling* dengan jumlah 180 data observasi *balanced panel*. Analisis data dilakukan menggunakan regresi data panel dengan bantuan perangkat lunak Eviews 12. Hasil penelitian menunjukkan bahwa *Firm Size* berpengaruh negatif dan signifikan terhadap *Financial Reporting Quality*, *Leverage* tidak berpengaruh signifikan terhadap *Financial Reporting Quality*, dan *Audit Quality* tidak berpengaruh signifikan terhadap *Financial Reporting Quality*.

Kata Kunci: *Firm Size, Leverage, Audit Quality, Financial Reporting Quality, Timeliness.*

ABSTRACT

Name : Ajeng Retno Anggriani
Study Program *: Accounting*
Tittle *: The Effect of Firm Size, Leverage, and Audit Quality on Financial Reporting Quality in Infrastructure Sector Companies Listed on the Indonesia Stock Exchange from 2022–2025*

This study aims to analyze the effect of Firm Size, Leverage, and Audit Quality on Financial Reporting Quality in infrastructure sector companies listed on the Indonesia Stock Exchange for the 2022–2025 period. This study uses a quantitative method with secondary data obtained from companies' annual reports. The research sample was determined using a purposive sampling technique, resulting in 180 balanced panel observations. Data analysis was conducted using panel data regression with the assistance of EViews 12 software. The results show that Firm Size has a negative and significant effect on Financial Reporting Quality, Leverage has no significant effect on Financial Reporting Quality and Audit Quality has no significant effect on Financial Reporting Quality.

Keywords: *Firm Size, Leverage, Audit Quality, Financial Reporting Quality Timeliness.*