ABSTRAK

Tujuan penelitian ini untuk mengetahui dan menganalisis faktor yang mempengaruhi kualitas pelaporan keuangan. Populasi dalam penelitian ini adalah perusahaan makanan dan minuman, hotel, restoran dan pariwisata yang terdaftar di Bursa Efek Indonesia tahun 2019-2023 sebanyak 145 perusahaan. Sampel penelitian diambil dengan teknik *purposive sampling* sehingga diperoleh 73 sampel perusahaan. Teknik analisis data menggunakan analisis regresi data panel dengan model *random effect*. Hasil penelitian ini menunjukkan bahwa ukuran komite audit, keahlian keuangan dan akuntansi komite audit, kualitas audit eksternal dan kesulitan keuangan tidak berpengaruh terhadap kualitas pelaporan keuangan. Frekuensi rapat komite audit berpengaruh positif terhadap kualitas pelaporan keuangan. Berdasarkan hasil penelitian memberikan implikasi bagi perusahaan bahwa frekuensi rapat komite audit merupakan hal penting yang perlu diperhatikan. Hal ini dikarenakan keputusan-keputusan dalam rapat komite audit berdampak positif pada kualitas pelaporan keuangan. Bagi investor, penelitian ini memberikan wawasan mendalam mengenai faktor-faktor yang mempengaruhi kualitas pelaporan keuangan, sehingga dapat membuat keputusan investasi yang lebih cerdas dan terinformasi. Selain itu, bagi akademisi dan peneliti, hasil penelitian ini dapat menjadi referensi untuk studi lebih lanjut mengenai pengaruh variabel lain terhadap kualitas pelaporan keuangan serta memperkaya literatur terkait teori sinyal dalam konteks kualitas pelaporan keuangan.

Kata kunci : kualitas pelaporan keuangan, ukuran komite audit, frekuensi rapat komite audit, keahlian keuangan dan akuntansi komite audit, kualitas audit eksternal, kesulitan keuangan

***ABSTRACT***

*The purpose of this research is to determine and analyze the factors that influence* the quality of financial reporting. The population in this research were food and beverage, hotel, restaurant and tourism companies listed on the Indonesia Stock Exchange in 2019-2023 totaling 145 companies. The research sample was taken using purposive sampling technique so that 73 company samples were obtained. The data analysis technique used panel data regression analysis with a random effect model. The results of this research indicate that the size of the audit committee, financial and accounting expertise of the audit committee, external audit quality and financial difficulties do not affect the quality of financial reporting. The frequency of audit committee meetings has a positive effect on the quality of financial reporting. Based on the results of the research, it provides implications for companies that the frequency of audit committee meetings is an important thing that needs to be considered. This is because decisions in audit committee meetings have a positive impact on the quality of financial reporting. For investors, this research provides deep insights into the factors that influence the quality of financial reporting, enabling to make more informed and intelligent investment decisions. Additionally, for academics and researchers, the findings of this study can serve as a reference for further studies on the influence of other variables on the quality of financial reporting and enrich the literature related to signaling theory in the context of financial disclosure.

*Keywords : financial reporting quality, audit committee size, frequency of audit* committee meetings, audit committee financial and accounting expertise, external audit quality, financial distress