

ABSTRACT

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Study Program : Accounting

Title : *The influence of Profitability, Leverage, Company Size and Audit Quality towards Financial Restatement*
(*A study towards Manufacturing Sector Companies listed on Indonesia Stock Exchange in the 2019 – 2022 period*)

This study explores the impact of profitability, leverage, company size, and audit quality on financial restatement in Indonesian manufacturing companies listed on the IDX from 2019 to 2022. Using a quantitative approach, the research finds that profitability, leverage, company size, and audit quality collectively contribute to explaining the likelihood of financial restatement. Notably, there is no variance difference in these factors between financial restatement and non – financial restatement instances. Company size emerges as the most influential variable in determining financial restatement status.

Keyword : *Audit Quality, Company Size, Financial Restatement, Leverage, Profitability*