ABSTRACT

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Study Program	:	*Accounting*
Title	:	*The Effect of Auditor Size, Auditor Turnover, Firm Size, and Leverage to Financial Performance*

The main purpose of this research is to analyze Auditor Size, Auditor Turnover, Firm Size, and Leverage on Financial Performance. The purpose of this research is to help future investors in investing their funds in a company based on its financial performance. This research was a quantitative descriptive research method. The sample used in this research is a secondary data of LQ45 Index on the period 2017 to 2020. Using SPSS (Statistical Package for Social Sciences), methods of analysis used in this study include tolerance and VIF test, Kolmogorov-Smirnov test, multivariate cointegration tests : SRESID and ZPRED estimation, t-statistical tests, F-statistical tests, coefficient of determination (R^2), and Pearson Correlation Product Moment. The result of this research shows auditor size, auditor turnover, and firm size have a negative significant influence on financial performance, while leverage has a positive significant influence on financial performance. All the independent variables, simultaneously from a good model to explain financial performance since the magnitude of the effect value is 92,5%, while remaining 7,5% is explained by other variables besides auditor size, auditor turnover, firm size, and leverage. The linear regression produced a formula to calculate financial performance, so this formula can be used for evaluating the good or bad financial performance of a company.

Keywords: Auditor Size, Auditor Turnover, Firm Size, Leverage, Financial Performance