

## **ABSTRACT**

*The quality of financial statements is directly related to the company, the company's own goal is to maximize profits from the company. Maximizing profits can be in a good way or not, when viewed from the financial statements, these financial reports can be manipulated. This action can have a negative impact on the company. Therefore, in this study there are factors that can affect the quality of financial statements, including audit committees, management ownership, board size, and audit period.*

*The purpose of this study was to determine the effect of audit committees, management ownership, board size, and audit period on the quality of financial reports in companies in the consumer goods industry sector listed on the Indonesia Stock Exchange (IDX) in 2017-2021 either simultaneously or partially.*

*This research uses quantitative methods. The population in this study are companies in the consumer goods industry sector that are listed on the Indonesia Stock Exchange (IDX) for 2017-2021. The research sample was determined by purposive sampling technique so that there were 23 companies for 5 years. The analysis technique used in this research is panel data regression analysis using the Eviews 12 application.*

*The results of this study indicate that the Audit Committee, Management Ownership, Board of Commissioners Size and Audit Tenure simultaneously influence the Quality of Financial Statements. Partially the Audit Committee, Board of Commissioners and Audit Tenure have no effect on the quality of financial reports. Management Ownership have a positive effect on the Quality of Financial Statements.*

*Based on the results of this study, it is hoped that this research can provide additional information for further researchers and provide an overview for investors regarding the factors that influence the quality of financial reports in making decisions.*

**Keywords:** *Quality of Financial Statements, Audit Committee, Management Ownership, Size of the Board of Commissioners, Audit Tenure.*