**PENGARUH KEPEMILIKAN ASING, KOMISARIS INDEPENDEN, EFEKTIVITAS KOMITE AUDIT, UKURAN PERUSAHAAN DAN *LEVERAGE* TERHADAP PEMILIHAN AUDITOR EKSTERNAL DAN DAMPAKNYA TERHADAP KUALITAS LAPORAN KEUANGAN *AUDITED***

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji secara empiris pengaruh kepemilikan asing, komisaris

independent, efektivitas komite audit, ukuran perusahaan dan *leverage* terhadap pemilihan auditor eksternal dan dampaknya terhadap kualitas laporan keuangan *audited.* Analisis ini menggunakan variabel independent yaitu kepemilikan asing, komsaris independent, efektivitas komite audit, ukuran perusahaan dan *leverage.* Variabel interveningnya adalah pemilihan auditor eksternal dan variabel dependennya adalah kualitas laporan keuangan *audited.* Sampel penelitian ini adalah Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2015 – 2019. Sampel yang diambil dengan metode *non probability – purposive judgement sampling.* Total sampel sebanyak 140 pengamatan. Penelitian ini menggunakan metode deskriptif dan verifikatif. Metode analisis data yang digunakan adalah analisis jalur, uji asumsi klasik dan analisis koefisien determinasi. Pengujian hipotesis ini melalui uji F untuk simultan dan uji t untuk parsial. Hasil Penelitian menunjukan bahwa kepemilikan asing dan komisaris independent tidak berpengaruh signifikan terhadap pemilihan auditor eksternal, sedangkan efektivitas komite audit, ukuran perusahaan dan *leverage* berpangaruh signifikan terhadap pemilihan auditor eksternal dan pemilihan auditor eksternal berpengaruh terhadap kualitas laporan keuangan *audited.*

Kata kunci: kepemilikan asing, komisaris independent, efektivitas komite audit, ukuran perusahaan, *leverage,* pemilihan auditor eksternal dan kualitas laporan keuangan *audited.*

***ABSTRACT***

*This research was aims to empirically examine the effect of foreign ownership, commissioners independent, audit committee effectiveness, firm size and leverage on the selection of external auditors and their impact on the quality of audited financial statements. This analysis uses independent variables, namely foreign ownership, independent commissioners, audit committee effectiveness, firm size and leverage. The intervening variable is the selection of external auditors and the dependent variable is the quality of audited financial statements. The sample of this research is Manufacturing Companies listed on the Indonesia Stock Exchange in 2015 – 2019. The samples were taken using a non-probability method – purposive judgment sampling. The total sample is 140 observations. This research uses descriptive and verification methods. The data analysis method used is path analysis, classical assumption test and coefficient of determination analysis. Testing this hypothesis through the F test for simultaneous and t test for partial. The results showed that foreign ownership and independent commissioners had no significant effect on the selection of external auditors, while the effectiveness of the audit committee, firm size and leverage had a significant effect on the selection of external auditors and the selection of external auditors on the quality of audited financial statements.*

*Keywords: foreign ownership, independent commissioners, audit committee effectiveness, firm size, leverage, selection of external auditors and quality of audited financial reports.*

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