

## **ABSTRACT**

This research basically discusses the effect of firm size, current ratio, and total assets turnover ratio of the accuracy of earnings estimates. The objectives of this research to prove that there is a significant effect of the three variables partially or simultaneously to the accuracy of earnings estimates. The population of this research is that companies do an IPO (Initial Public Offering) of the years 2004-2011 are listed in the Indonesia Stock Exchange with the research data used are cross section. Sampling techniques used purposive sampling to obtain a sample of the data as much as 38 companies. Based on the results of multiple regression method using SPSS 17 obtained the result that the size of the company, current ratio, and total assets turnover ratio does not significantly affect the accuracy of earnings estimates, whether it's done partially or simultaneously. Therefore, the regression equation proposed in this research can not be used to determine the accuracy of earnings estimates.

**Keywords:** accuracy of earnings estimates, company size, current ratio, and total assets turnover ratio