ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *investment opportunity set* dan mekanisme *corporate governance* terhadap kualitas laba. *Investment opportunity set* diukur melalui *market value to book value of assets ratio* dan mekanisme *corporate governance* di proksikan dengan komposisi komite audit, dewan komisaris independen, kepemilikan manajerial dan kepemilikan institusional sedangkan kualitas laba di ukur dengan menggunakan *Discretionary Accruals*.

Sampel penelitian ini terdiri dari 19 observasi perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia dari tahun 2014 sampai dengan tahun 2017. Analisis regresi berganda digunakan untuk menguji hipotesis dalam penelitian ini.

Hasil penelitian menunjukkan bahwa *Investment opportunity set* tidak berpengaruh terhadap kualitas laba, komite audit berpengaruh terhadap kualitas laba, komisaris independen tidak berpengaruh terhadap kualitas laba, kepemilikan manajerial berpengaruh terhadap kualitas laba dan kepemilikan institusional tidak berpengaruh terhadap kualitas laba.

Kata Kunci: ***Investment opportunity set*****, komite audit, komisaris independen, kepemilikan manajerial, kepemilikan institusional, kualitas laba.**

UNIVERSITAS
MERCU BUANA

http://digilib.mercubuana.ac.id/

ABSTRACT

This study aims to examine the effect of investment opportunity sets and corporate governance mechanisms on earnings quality. The investment opportunity set is measured through the market value to book value of assets ratio and the mechanism of corporate governance proxied by the composition of the audit committee, independent board of commissioners, managerial ownership and institutional ownership while earnings quality is measured using Discretionary Accruals.

The study sample consisted of 19 observations of LQ45 companies listed on the Indonesia Stock Exchange from 2014 to 2017. Multiple regression analysis was used to test the hypothesis in this study.

The results showed that the Investment opportunity set had no effect earnings quality, the audit committee had an effect on earnings quality, independent commissioners had no effect on earnings quality, managerial ownership had an effect on earnings quality and institutional ownership had no effect on earnings quality.

Keywords: Investment opportunity set, audit committee, independent board of commissioners, managerial ownership, institutional ownership, earnings quality.

UNIVERSITAS
MERCU BUANA

http://digilib.mercubuana.ac.id/