

## **ABSTRACT**

*This research is motivated by the growing environmental issues. Guidelines for good corporate governance requires companies to create checks and balances, enforcing transparency and accountability, as well as promoting corporate social responsibility for the survival of the company (KNKG, 2006). The purpose of this study is to examine the effect of CSR and the good corporate governance mechanism that is proxied by independent commissioners and audit committees on earnings quality. The number of samples used is 201 manufacturing companies listed on the Indonesia Stock Exchange in the period 2015-2107. Panel data analysis uses E Views 9 with General Least Square.*

*The results showed that Corporate Social Responsibility and audit committees had a negative and significant effect on earnings quality while independent commissioners did not influence the quality of earnings.*

**Keywords :** corporate social responsibility, independent commissioners, audit committee, earnings quality



## ABSTRAK

Penelitian ini dilatarbelakangi oleh isu lingkungan yang berkembang. Pedoman untuk tata kelola perusahaan yang baik mengharuskan perusahaan untuk membuat keseimbangan, menegakkan transparansi dan akuntabilitas, serta mempromosikan tanggung jawab sosial perusahaan untuk kelangsungan hidup perusahaan (KNKG, 2006). Tujuan penelitian ini adalah untuk menguji pengaruh pengungkapan *corporate social responsibility* dan mekanisme *good corporate governance* yang diproksikan dengan komisaris independen dan komite audit terhadap kualitas laba. Jumlah sampel yang digunakan adalah 201 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2015-2107. Analisis data panel menggunakan E Views 9 dengan *General Least Square*.

Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* dan komite audit berpengaruh negatif dan signifikan terhadap kualitas laba sedangkan komisaris independen tidak berpengaruh terhadap kualitas laba.

**Kata Kunci :** *Corporate Social Responsibility, Komisaris Independen, Komite Audit, Kualitas Laba*

