

## **ABSTRACT**

*This purpose of this study to determine the effect of sustainability reporting quality, firm life cycle and related party transactions on earning quality. The analysis used in this study are multiple regression for the period 2015-2017. The results showed that sustainability reporting quality has significant effect on earning quality, firm life cycle has no significant effect on earning quality. Moreover, the related party trasactions has significant effect on earning quality.*

**Keywords:** *discretionary accrual, sustainability reporting, firm life cycle, related party transactions*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas *sustainability reporting*, siklus hidup perusahaan dan *related party transactions* terhadap kualitas laba. Analisis yang digunakan dalam penelitian ini yaitu regresi berganda, periode 2015-2017. Hasil menunjukkan bahwa kualitas *sustainability reporting* berpengaruh signifikan terhadap kualitas laba, siklus hidup perusahaan tidak berpengaruh terhadap kualitas laba. Disamping itu, *related party transactions* berpengaruh signifikan terhadap kualitas laba.

**Kata kunci:** *discretionary accrual, sustainability reporting, siklus hidup perusahaan, related party transactions*

