

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *good corporate governance* (terdiri dari kepemilikan institusional dan kepemilikan manajerial), volatilitas arus kas dan *investment opportunity set* (ios) terhadap kualitas laba. Populasi dalam penelitian ini adalah perusahaan dengan jenis industri manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2013 hingga 2017. Sampel diperoleh dengan menggunakan metode *purposive random sampling* adalah 130 data. Analisis data menggunakan regresi linier berganda.

Hasil penelitian menunjukkan bahwa mekanisme *good corporate governance* tidak berpengaruh terhadap kualitas laba, tetapi volatilitas arus kas dan *investment opportunity set* (ios) berpengaruh terhadap kualitas laba.

Kata kunci: *Good Corporate Governance, Volatilitas Arus Kas, Investment Opportunity Set (IOS)*

ABSTRACT

This research aims to test the influence mechanism of good corporate governance (consisting of institutional ownership and managerial ownership), the volatility of cash flow and investment opportunity set (ios) to the quality of earnings. The population in this research is the company with the kind of manufacturing industries that are listed in the Indonesia stock exchange period in 2013 to 2017. Samples were obtained using the method of purposive random sampling is 130 data. Data analysis using multiple linear regression.

The results showed that the mechanism of good corporate governance does not have an effect on the quality of earnings, but the volatility of cash flow and investment opportunity set (ios) have an effect on the quality of the earnings.

**Keywords : Good Corporate Governance, The Volatility Of Cash Flow,
Investment Opportunity Set (IOS)**