

ABSTRACT

This study aims to analyze and obtain empirical evidence of the effect of good corporate governance, accounting conservatism, company size, profit growth and current ratio on earnings quality.

The population of this study is all manufacturing companies listed on the Indonesia Stock Exchange in 2015 - 2017 which amounted to 165 companies. The sample was determined using a purposive sampling method. The number of samples chosen was 33 companies. The method of data analysis uses Multiple Linear Regression.

The results of this study indicate that good corporate governance that is proxied by managerial ownership and institutional ownership as well as firm size has a positive effect on earnings quality. And accounting conservatism has a negative effect on earnings quality. However, the independent board of commissioners, profit growth and current ratio have no influence on the quality of earnings.

Keywords: *good corporate governance, accounting conservatism, company size, profit growth, current ratio, earnings quality*



ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris pengaruh *good corporate governance*, konservatisme akuntansi, ukuran perusahaan, pertumbuhan laba dan *current ratio* terhadap kualitas laba.

Populasi penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2015 - 2017 yang berjumlah 165 perusahaan. Sampel ditentukan menggunakan metode *purposive sampling*. Jumlah sampel yang terpilih adalah 33 perusahaan. Metode analisis data menggunakan Regresi Linear Berganda.

Hasil penelitian ini menunjukkan bahwa *good corporate governance* yang diproksikan dengan kepemilikan manajerial dan kepemilikan institusional juga ukuran perusahaan berpengaruh positif terhadap kualitas laba. Dan konservatisme akuntansi berpengaruh negatif terhadap kualitas laba. Namun dewan komisaris independen, pertumbuhan laba dan *current ratio* tidak memiliki pengaruh terhadap kualitas laba.

Kata kunci: *good corporate governance*, konservatisme akuntansi, ukuran perusahaan, pertumbuhan laba, *current ratio*, kualitas laba

