

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme *good corporate governance* dan *investment opportunity set* terhadap kualitas laba. Penelitian ini dilakukan pada perusahaan indeks LQ45 yang terdaftar di bursa efek Indonesia antara tahun 2015-2018.

Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling*. Sampel dalam penelitian ini sebanyak 76 data dari 19 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia pada periode 2015-2018 yang memenuhi kriteria. Teknik analisa data yang digunakan adalah analisis regresi linier berganda yang terdiri dari dua variable yaitu variable dependen dan variable independen.

Hasil penelitian ini menunjukkan bahwa Komisaris Independen berpengaruh positif signifikan terhadap kualitas laba, Kepemilikan Institusional berpengaruh negatif signifikan terhadap kualitas laba, Komite Audit berpengaruh tidak signifikan terhadap kualitas laba, kepemilikan manajerial berpengaruh tidak signifikan terhadap kualitas laba, *investment opportunity set* berpengaruh tidak signifikan terhadap kualitas laba.

Kata kunci: komite audit, komisaris independen, kepemilikan manajerial, kepemilikan institusional, *investment opportunity set*, kualitas laba



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ABSTRACT

This study aims to determine the effect of good corporate governance mechanisms and investment opportunity set on the earnings quality. This research was conducted at LQ45 index companies listed on the Indonesian stock exchange between 2015-2018.

The sampling technique used in this study was purposive sampling. The sample in this study were 76 data from 19 LQ45 index company listed on the Indonesia Stock Exchange in the 2015-2018 period that met the criteria. The data analysis technique used is multiple linear regression analysis consisting of two variables, namely the dependent variable and the independent variable.

The results of this study indicate that independent commissioner has a significant positive effect on earnings quality, institutional ownership has a significant negative effect on earnings quality, audit committee doesn't have significant effect on earnings quality, managerial ownership doesn't have significant effect on earnings quality and investment opportunity set doesn't have significant effect on earnings quality.

Keywords : audit committee, independent commissioner, managerial ownership, institutional ownership, investment opportunity set, earnings quality

