

ABSTRACT

This study aims to analyze the effect of Good Corporate Governance, which is divided into Independent Board of Commissioners, Managerial Ownership, and Institutional Ownership and Audit Quality on Financial Reporting Quality in manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2019 period. This study select sample using a purposive sampling method from 51 companies with a total sample of 170 consumer goods industry sectors listed on the Indonesia Stock Exchange in the 2015-2019 period. Hypothesis testing uses multiple linear regression analysis model using SPSS to test the effect of good corporate governance and audit quality on financial reporting quality. The results showed that independent commissioners had a negative and significant effect on the Quality of Financial Reporting, Managerial Ownership had a positive and significant effect on the Quality of Financial Reporting, Institutional Ownership had a negative and significant effect on the Quality of Financial Reporting, while Audit Quality had a positive and significant effect on the Quality of Financial Reporting.

Keywords: *Good Corporate Governance, Independent Board of Commissioners, Managerial Ownership, Institutional Ownership, Audit Quality, Financial Reporting Quality*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Good Corporate Governance*, yang dibagi menjadi Dewan Komisaris Independen, Kepemilikan Manajerial, dan Kepemilikan Institusional serta Kualitas Audit terhadap Kualitas Pelaporan Keuangan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Dalam penelitian ini sampel dipilih menggunakan metode *purposive sampling* dari 51 perusahaan dengan jumlah sampel 170 sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia pada periode 2015-2019. Pengujian hipotesis menggunakan model analisis regresi linear berganda dengan menggunakan SPSS untuk menguji pengaruh *good corporate governance* dan kualitas audit terhadap kualitas pelaporan keuangan. Hasil penelitian menunjukkan bahwa Komisaris independen berpengaruh negatif dan signifikan terhadap Kualitas Pelaporan Keuangan, Kepemilikan Manajerial berpengaruh positif dan signifikan terhadap Kualitas Pelaporan Keuangan, Kepemilikan Institusi berpengaruh negatif dan signifikan terhadap Kualitas Pelaporan Keuangan, sedangkan Kualitas Audit berpengaruh positif dan signifikan terhadap Kualitas Pelaporan Keuangan.

Kata kunci: *Good Corporate Governance*, Dewan Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional, Kualitas Audit, Kualitas Pelaporan Keuangan