

ABSTRAK

Revolusi industri 4.0 pada saat ini, menuntut perusahaan berinteraksi langsung dengan pasar global. ketatnya persaingan global yang dihadapi mencakup bidang ekonomi yang semakin bertumbuh pesat di iringi dengan perkembangan teknologi. Tujuan penelitian ini mengkaji pengaruh faktor – faktor yang mempengaruhi *earnings quality*. teknik analisa data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Populasi dalam penelitian ini adalah perusahaan terdaftar bursa efek Indonesia, bursa saham kuala lumpur, bursa efek Amerika Serikat dan bursa efek Singapura. Pengambilan data menggunakan metode purposive sampling, dengan jumlah sampel penelitian sebanyak 52 dengan *quota sampling* masing masing negara 13 sampel. Variabel independent penelitian ini adalah *Leverage* dan Profitabilitas, variabel dependen penelitian ini adalah *Earnings Quality*. Hasil penelitian menunjukkan bahwa variabel *Leverage* dan Profitabilitas tidak berpengaruh terhadap *earnings quality* dalam semua kelompok kategori penelitian ini, sedangkan *Size Companies mampu* memoderasi berpengaruh terhadap *earnings quality* pada negara Indonesia dan Malaysia.

Kata Kunci : *Leverage, Profitabilitas, Size Companies dan Earnings Quality.*

ABSTRACT

The industrial revolution 4.0 at this time requires companies to interact directly with the global market. The intense global competition we are facing includes the economic sector which is growing rapidly accompanied by technological developments. The purpose of this research is to examine the influence of the factors that influence earnings quality. the data analysis technique used in this study is multiple linear regression analysis. The population in this study are companies listed on the Indonesia Stock Exchange, the Kuala Lumpur Stock Exchange, the United States Stock Exchange and the Singapore Stock Exchange. Data collection used a purposive sampling method, with a total sample of 52 with a quota of 13 samples for each country. The independent variables of this study are Leverage and Profitability, the dependent variable of this study is Earnings Quality. The results showed that the Leverage and Profitability variables had no effect on earnings quality in all categories of this study, while Size Companies were able to moderate the effect on earnings quality in Indonesia and Malaysia.

Keywords: Leverage, Profitability, Size Companies and Earnings Quality.