

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh mekanisme *good corporate governance*, *investment opportunity set*, likuiditas dan ukuran perusahaan terhadap kualitas laba. Variabel mekanisme *good corporate governance* diproksikan dengan komite audit, kepemilikan institusional, dewan komisaris independen. Populasi dalam penelitian ini adalah Perusahaan Manufaktur Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013 hingga 2017 yang terdiri dari 42 perusahaan. Teknik pengambilan sampel adalah metode purposive sampling terdapat 95 sample akhir dari penelitian ini. Hipotesis dalam penelitian ini akan di uji menggunakan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan mekanisme *good corporate governance* diproksikan dengan komite audit, kepemilikan institusional, dewan komisaris independen dan *investment opportunity set* tidak memiliki pengaruh secara signifikan terhadap kualitas laba, sedangkan likuiditas dan ukuran perusahaan memiliki pengaruh negatif secara signifikan terhadap kualitas laba.

Kata kunci : Kualitas Laba, Komite Audit, Kepemilikan Institusional, Dewan Komisaris Independen, *Investment Opportunity Set*, Likuiditas dan Ukuran Perusahaan.



ABSTRACT

This study aims to prove empirically the effect of good corporate governance mechanisms, investment opportunity set, liquidity and company size on earnings quality. The variables of good corporate governance mechanisms are proxied by audit committees, institutional ownership, independent board of commissioners. The population in this study is Manufacturing Companies of Consumer Goods Industry on the Indonesia Stock Exchange (IDX) in 2013 until 2017 which consists of 42 companies. The sampling technique is purposive sampling method, there are 95 final samples from this study. The hypothesis in this study will be tested using multiple regression analysis.

The results of this study show that good corporate governance mechanisms, is proxied by audit committees, institutional ownership, independent board of commissioners and investment opportunity set do not have a significant influence on earnings quality, while liquidity and firm size have a significant negative effect on earnings quality.

Keywords: Earnings Quality, Audit Committees, Institutional Ownership, Independent Board of Commissioners, Investment Opportunity Set, Liquidity and Company Size.

