

ABSTRACT

This study was conducted to determine the effect of Corporate Governance and Leverage on the quality of corporate earnings. In this study, earnings quality was detected through the mechanism of corporate corporate governance by using institutional ownership, independent commissioners and independent audit committee indicators. While leverage is measured by using a comparison between total liabilities and equity. This study uses 30 samples of banking companies listed on the Indonesian Stock Exchange in the period of 2015 to 2017 using a quantitative descriptive approach. Therefore, the data analysis used is statistical analysis in the form of multiple linear regression tests.

The results of this study indicate that simultaneously institutional ownership variables, independent commissioners, independent audit committee, and leverage affect the quality of earnings. This is proved by the results of simultaneous tests (F test) which show a high significance value. Furthermore, partially the variables of institutional ownership, independent commissioners, and leverage have a positive effect on earnings quality but insignificant. While the independent audit committee variable has a positive and significant effect on earnings quality. This is proved by the results of the independence test (t test).

Keywords : Institutional Ownership, Independent Commissioners, Independent Audit Committee and Leverage.



ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh *Corporate Governance* dan *Leverage* terhadap Kualitas Laba perusahaan. Dalam penelitian ini kualitas laba dideteksi melalui mekanisme penerapan *Corporate Governance* perusahaan dengan menggunakan indikator kepemilikan institusi, komisaris independen dan komite audit independen. Sedangkan *leverage* diukur dengan menggunakan perbandingan antara total kewajiban dengan ekuitas. Penelitian ini menggunakan sebanyak 30 sampel perusahaan perbankan terdaftar dalam Bursa Efek Indonesia periode 2015 s/d 2017 dengan menggunakan pendekatan deskriptif kuantitatif. Oleh karena itu, analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan variabel kepemilikan institusi, komisaris independen, komite audit independen, dan *leverage* berpengaruh terhadap kualitas laba. Hal ini dibuktikan dari hasil uji simultan (uji F) yang menunjukkan nilai signifikansi tinggi. Selanjutnya secara parsial, variabel kepemilikan institusi, komisaris independen, dan *leverage* berpengaruh positif terhadap kualitas laba namun tidak signifikan. Sedangkan variabel komite audit independen berpengaruh positif dan signifikan terhadap kualitas laba. Hal ini dibuktikan dari hasil uji independensi (Uji t).

Kata Kunci : Kepemilikan Institusi, Komposisi Dewan Komisaris, Komite Audit dan *Leverage*.

