

ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh *good corporate governance* (GCG), reputasi perusahaan, dan kompetensi perusahaan terhadap kualitas laporan keuangan dengan kualitas audit sebagai variabel moderating. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia pada tahun 2015 – 2019 dengan jumlah 185 perusahaan. Metode yang digunakan *purposive sampling*, terpilih 37 perusahaan sebagai sampel penelitian. Teknik analisis yang digunakan adalah regresi linear data panel dengan alat analisis *eviews*. Hasil penelitian menunjukkan *Good Corporate Governance* (GCG) tidak berpengaruh secara langsung terhadap kualitas laporan keuangan perusahaan. Reputasi perusahaan berpengaruh signifikan dan positif terhadap kualitas laporan keuangan. Selanjutnya kompetensi perusahaan berpengaruh terhadap kualitas laporan keuangan. Setelah dimoderasi oleh kualitas audit, *Good Corporate Governance* (GCG), Reputasi Perusahaan, serta kompetensi perusahaan berpengaruh positif dan signifikan terhadap kualitas laporan keuangan.

Kata Kunci: *Good Corporate Governance* (GCG), Reputasi perusahaan, kompetensi perusahaan, kualitas audit, kualitas laporan keuangan

ABSTRACT

This study aims to determine the effect of good corporate governance (GCG), company reputation, and company competence on the quality of financial reports with audit quality as a moderating variable. The population in this study are manufacturing companies in the various industrial sectors listed on the Indonesia Stock Exchange in 2015 – 2019 with a total of 185 companies. The method used is purposive sampling, 37 companies were selected as research samples. The analysis technique used is linear regression of panel data with analysis tools of views. The results show that Good Corporate Governance (GCG) does not directly affect the quality of the company's financial statements. The company's reputation has a significant and positive effect on the quality of financial statements. Furthermore, the company's competence affects the quality of financial reports. After being moderated by audit quality, Good Corporate Governance (GCG), Company Reputation, and company competence have a positive and significant impact on the quality of financial reports.

Keywords: Good Corporate Governance (GCG), Company reputation, company competence, audit quality, financial report quality