

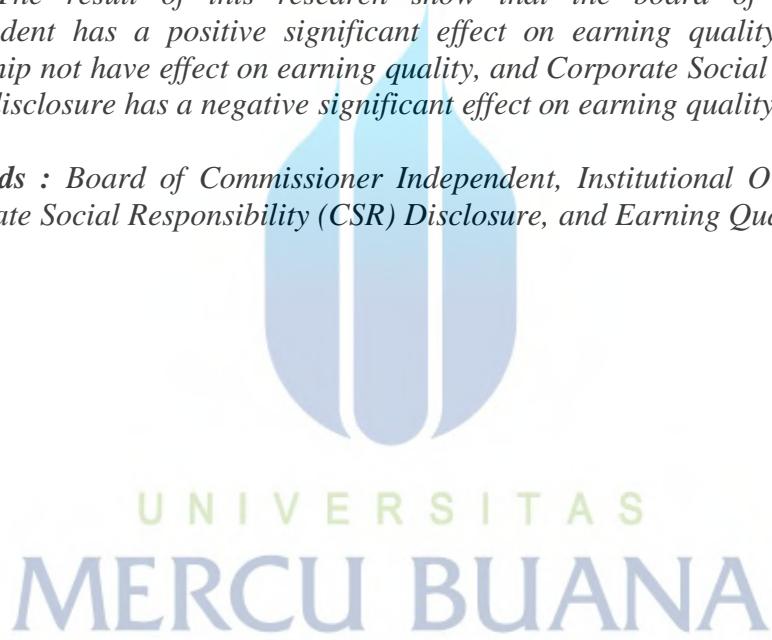
ABSTRACT

This research aims to know the effect of the board of commissioner independent, institutional ownership, and Corporate Social Responsibility (CSR) disclosure on earning quality. The population of this research are 27 companies listed on the LQ-45 selected based on the random purposive sampling method. The total sample of this research are 108.

Data analysis method used in this research is multiple linear regressions, it mean analisys about relation between one dependent variable with two or more independent variables.

The result of this research show that the board of commissioner independent has a positive significant effect on earning quality, institutional ownership not have effect on earning quality, and Corporate Social Responsibility (CSR) disclosure has a negative significant effect on earning quality.

Keywords : *Board of Commissioner Independent, Institutional Ownership, and Corporate Social Responsibility (CSR) Disclosure, and Earning Quality.*



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dewan komisaris independen, kepemilikan institusional, dan pengungkapan *Corporate Social Responsibility (CSR)* terhadap kualitas laba. Populasi dalam penelitian ini terdiri dari 27 perusahaan yang terdaftar di LQ-45 tahun 2014-2017 yang dipilih berdasarkan metode *purposive sampling*. Total sampel dalam penelitian ini terdiri dari 108.

Metode analisis data yang digunakan dalam penelitian ini adalah metode analisis regresi linear berganda, yaitu analisis hubungan antara satu variabel terikat dengan dua atau lebih variabel bebas.

Hasil penelitian menunjukkan bahwa dewan komisaris independen berpengaruh positif signifikan terhadap kualitas laba, kepemilikan institusional tidak berpengaruh terhadap kualitas laba, dan pengungkapan *Corporate Social Responsibility (CSR)* berpengaruh negatif signifikan terhadap kualitas laba.

Kata kunci : Dewan komisaris independen, kepemilikan institusional, pengungkapan *Corporate Social Responsibility (CSR)*, kualitas laba.

