

ABSTRACT

The purpose of this research is to examine the influence of Capital Structure, Profitability and the Implementation of Good Corporate Governance on Profit Quality and its impact on Company Value in the Covid-19 pandemic conditions by comparing the conditions of companies in Indonesia and Malaysia. This research uses quantitative methods with a causality approach. Purposive sampling technique. This research was conducted on companies listed on the Indonesia Stock Exchange and the Malaysia Stock Exchange in the 2019 - 2021 period

The results of this research show that in Indonesia Capital Structure, Profitability and the Implementation of Good Corporate Governance have an influence on Profit Quality. Meanwhile, in Malaysia, capital structure and the implementation of good corporate governance do not influence earnings quality, but profitability influences earnings quality in a negative direction. Indonesia and Malaysia show that the influence of capital structure and good corporate governance on earnings quality does not have an impact on company value. While the influence of profitability on earnings quality has an impact on company value in Malaysia, in Indonesia, profitability on earnings quality has no impact on company value.

Keywords: Capital Structure, Profitability, Good Corporate Governance, Earnings Quality, Company Value



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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Struktur Modal, Profitabilitas, dan Penerapan Good Corporate Governance terhadap Kualitas Laba dan dampaknya pada Nilai Perusahaan di kondisi pandemi Covid-19 dengan membandingkan kondisi perusahaan di Indonesia dan Malaysia. Penelitian ini menggunakan metode kuantitatif dengan pendekatan kausalitas. Teknik pengambilan sampel purposive sampling. Penelitian ini dilakukan pada perusahaan yang terdaftar Bursa Efek Indonesia dan Bursa Efek Malaysia pada periode 2019 – 2021

Hasil penelitian ini menunjukkan bahwa di Indonesia untuk Struktur Modal, Profitabilitas dan Penerapan Good Corporate Governance berpengaruh terhadap Kualitas Laba. Sedangkan di Malaysia struktur modal dan penerapan good corporate governance tidak berpengaruh terhadap kualitas laba, namun profitabilitas berpengaruh terhadap Kualitas Laba dengan arah negatif. Indonesia dan Malaysia menunjukkan pengaruh struktur modal dan good corporate governance terhadap kualitas laba tidak berdampak pada nilai perusahaan. Sedangkan pengaruh profitabilitas terhadap kualitas laba berdampak pada nilai perusahaan di Malaysia, namun untuk di Indonesia profitabilitas terhadap kualitas laba tidak berdampak pada nilai perusahaan.

Kata Kunci : Struktur Modal, Profitabilitas, Good Corporate Governance, Kualitas Laba, Nilai Perusahaan



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