ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh komite audit, struktur modal, dan persistensi laba terhadap kualitas laba. Komite audit diukur dengan jumlah anggota komite audit, struktur modal diukur dengan *leverage*, persistensi laba diukur dengan koefisien regresi antara laba akuntansi periode sekarang dengan laba akuntansi periode tahun sebelumnya, dan kualitas laba diukur dengan *discretionary accruals* model *Modified Jones*.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode tersebut diperoleh sebanyak 235 sampel dari 47 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2013-2017. Metode analisis yang digunakan adalah regresi linier berganda dengan menggunakan program SPSS versi 23.

Hasil penelitian menunjukkan bahwa komite audit berpengaruh positif terhadap kualitas laba dan persistensi laba berpengaruh negatif terhadap kualitas laba. Sedangkan struktur modal tidak berpengaruh terhadap kualitas laba.

Kata kunci: Komite Audit, *Leverage*, Persistensi Laba, *DACC*

ABSTRACT

This research aimed to examine the effect of audit committee, capital structure, and earnings persistence on the earning quality. While, the audit committee was measured by the number of audit committee members, capital structure was measured by leverage, earning persistence was measured by the regression coefficient between accounting earnings at present and accounting earnings in previous year, and earning quality was measured by the Modified Jones discretionary accruals.

The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 235 samples from 47 manufacturing companies which were listed on Indonesia Stock Exchange 2013-2017. In addition, the data analysis technique used multiple linear regression with SPSS 23.

The research result concluded the audit committee had positive effect on the earning quality. On the other hand, earnings persistence had negative effect on earning quality. While the capital structure did not affect the earning quality.

Keywords: *Audit Committee, Leverage, Profit Persistence, DACC*

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