

## INTISARI

Penelitian ini bertujuan untuk menganalisis mekanisme *corporate governance* terhadap kualitas laba. Mekanisme *corporate governance* diproksi dengan variabel kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, komite audit dan kualitas laba yang diukur dengan *discretionary accrual*.

Pemilihan sampel menggunakan *purpose sampling* terhadap 127 laporan keuangan dari 147 perusahaan manufaktur sektor industri dasar & kimia, aneka industri, dan industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2013-2016.

Hasil penelitian dengan regresi linier berganda menunjukkan bahwa kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen dan komite audit tidak mempunyai pengaruh terhadap kualitas laba dengan Adjusted R Square sebesar 2% sedangkan sisanya 98% dipengaruhi oleh faktor lain.

Kata Kunci : Kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, komite audit dan kualitas laba.

## **ABSTRACT**

This research aims to analyze corporate governance mechanisms on earnings quality. Corporate governance mechanisms are proxied by managerial ownership variables, institutional ownership, independent board of commissioners, audit committee and profit quality as measured by discretionary accrual.

The sample selection uses purpose sampling on 127 financial statements from 147 manufacturing companies of basic industry sector & chemical, miscellaneous industry, and consumer goods industries which is listed in Indonesia Stock Exchange 2013-2016.

The result of research with multiple linear regression shows that managerial ownership, institutional ownership, independent board of commissioner and audit committee have no influence to earnings quality with Adjusted R Square of 2% while the remaining 98% is influenced by the other factors.

**Keywords:** Managerial ownership, institutional ownership, independent board of commissioners, audit committee and profit quality