

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh persistensi laba, *leverage*, dan mekanisme *good corporate governance* terhadap kualitas laba. Persistensi laba diukur dengan koefisien regresi antara laba saat ini dengan laba periode lalu, *leverage* diukur dengan *Debt to Equity Ratio* (DER), mekanisme *good corporate governance* diukur dengan kepemilikan institusional, kepemilikan manajerial, dan ukuran dewan komisaris independen.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2019-2021. Sampel penelitian ini diperoleh menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria yang telah ditentukan. Jumlah sampel penelitian sebanyak 96 data dari 32 perusahaan. Metode analisis yang digunakan adalah regresi linier berganda dengan menggunakan SPSS.

Hasil penelitian menunjukkan bahwa persistensi laba berpengaruh positif terhadap kualitas laba semakin tinggi persistensi laba maka semakin tinggi kualitas laba. *Leverage* tidak berpengaruh terhadap kualitas laba karena *leverage* bukan tolak ukur investor untuk berinvestasi. Kepemilikan institusional berpengaruh terhadap kualitas laba semakin besar kepemilikan institusional maka semakin tinggi kualitas laba. Kepemilikan manajerial tidak berpengaruh terhadap kualitas laba karena rendahnya kepemilikan saham oleh pihak manajemen. Ukuran dewan komisaris independen berpengaruh negatif terhadap kualitas laba karena kurangnya pengawasan komisaris independen pada perusahaan.

Kata kunci: persistensi laba, *leverage*, *good corporate governance*, kualitas laba

ABSTRACT

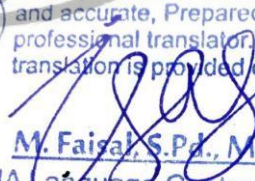
This research aimed to examine the profit persistence, leverage, and mechanism of good corporate governance on the profit quality. Profit persistence was measured by the regressions coefficient between the current profits with the last period's profit, the leverage was measured by Debt to Equity Ratio (DER), the mechanism of good corporate governance was measured by institutional ownership, managerial ownership, and board of independent commissionaires' size.

The research was quantitative. Furthermore, the population was Food and Beverage companies listed on The Indonesia Stock Exchange 2019-2021. The data collection technique used purposive sampling, i.e., a sample selection with determined criteria. In line with that, there were 96 data from 32 companies as the sample. Moreover, the data analysis technique used multiple linear regressions with SPSS.

The result showed that profit persistence had a positive effect on the profit quality. It meant, the higher the profit persistence was, the higher the profit quality would be. However, leverage did not affect the profit quality because the leverage was not a benchmark for the investors to invest. In contrast, institutional ownership affected the profit quality. This meant, the bigger the institutional ownership was, the higher the profit quality would be. On the contrary, the managerial ownership did not affect the profit quality because the lower of stock ownership was owned by the management parties. In addition, the size of the board of independent commissionaires had a negative effect on the profit quality because of the lack of a supervisor of independent commissionaires in the company.

Keywords: Profit Persistence, Leverage, Good Corporate Governance, Profit Quality

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