ABSTRAK

SYARAFINA WAHYUDIANTI. Faktor-Faktor yang Mempengaruhi Kualitas Laba. Universitas Negeri Jakarta, 2021.

Penelitian ini bertujuan untuk menguji pengaruh struktur modal, *Good Corporate Governance* dan pembayaran dividen terhadap kualitas laba. Variabel struktur modal diukur dengan *Debt to Asset Ratio* (DAR), *Good Corporate Governance* diukur dengan banyaknya rapat komite audit, pembayaran dividen diukur dengan *Dividen Payout Ratio* (DPR) dan kualitas laba diukur menggunakan *Earning Respon Coefficient* (ERC). Data sekunder digunakan pada penelitian ini yang berfokus pada industri infrastruktur, utilitas dan transportasi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016 – 2019. Sampel yang didapatkan berdasarkan teknik *purposive sampling* ialah 118 dengan 4 tahun periode pengamatan.

Penelitian ini menggunakan analisis regresi linear berganda dengan tingkat signifikansi 5% untuk menguji 3 hipotesis yang dibantu dengan program *Eviews 10*. Berdasarkan hasil uji regesi linear berganda, dapat dibuktikan bahwa (a) struktur modal berpengaruh positif terhadap kualitas laba, besarnya tingkat utang mampu meningkatkan nilai ERC sehingga berpengaruh positif terhadap kualitas laba; (b) *Good Corporate Governance* tidak berpengaruh terhadap kualitas laba, banyaknya rapat komite audit yang dilakukan tidak menjamin baiknya kualitas laba perusahaan; (c) pembayaran dividen berpengaruh positif terhadap kualitas laba, perusahaan yang membayarkan dividen mampu meningkatkan nilai ERC sehingga membuat laba berkualitas baik.

Kata Kunci: Good Corporate Governance, Kualitas Laba, Pembayaran Dividen, Struktur Modal.

ABSTRACT

SYARAFINA WAHYUDIANTI. *The Determinant Factors of Earning Quality.* Universitas Negeri Jakarta, 2021.

The purpose of this research is to examine the influence of Capital Structure, Good Corporate Governance and Dividend Payment on Earning Quality. The capital structure variable is measured by the Debt to Asset Ratio (DAR), Good Corporate Governance is measured by the number of audit committee meetings, dividend payments are measured by the Dividend Payout Ratio (DPR) and earning quality is measured by Earning Respon Coefficeint (ERC). Secondary data is used for this study that focused on the imfrastucture, utility, and transportation industry listed on the Indonesia Stock Exchange for 2016 – 2019. The sample obtained based on purposive sampling technique is 118 with 4 years of observation period.

This research uses multiple linear regression analysis with a significance level of 5% to test 3 hypotheses assisted by the Eviews 10 program. Based on the multiple linear regression analysis test, it can be proven that (a) capital structure has effect on earnings quality, the level of debt are able to increase the value of ERC so as to make good quality profits. (b) Good Corporate Governance has no effect on earnings quality, the number of audit committee meetings held does not guarantee the good quality of company earnings; (c) dividend payments have a positive effect on earnings quality, companies that pay dividends are able to increase the value of ERC so as to make good quality profits.

Keywords: *Capital Structure, Dividend Payment, Earning Quality, Good Corporate Governance.*