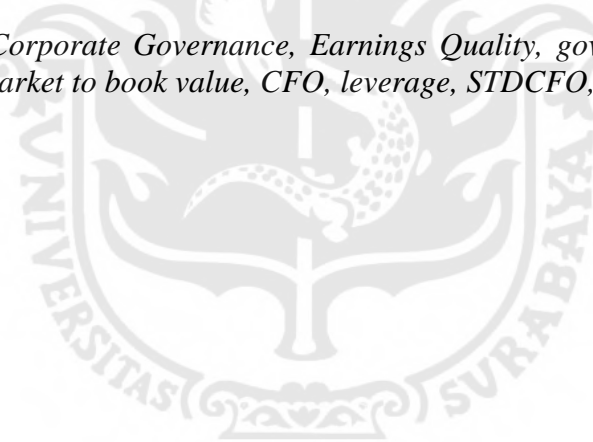


ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh corporate governance yang diproksi dari *governance-score* dengan variabel kontrol *audit tenure*, *size*, *market to book value*, *CFO*, *leverage*, *STDCFO*, dan *BIG4* terhadap *earnings quality*. Penelitian ini menggunakan pendekatan kuantitatif. Pemilihan sampel yang digunakan dalam penelitian ini dipilih menggunakan teknik *purposive sampling* pada semua perusahaan peserta CGPI kecuali sektor keuangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2009-2013. Jumlah sampel yang digunakan adalah 55 perusahaan. Peneliti menggunakan analisis regresi berganda dengan menggunakan SPSS 20 *for windows* untuk menguji apakah *corporate governance* berpengaruh terhadap *earnings quality*. Dalam penelitian ini, *earnings quality* diproksikan dengan nilai *discretionary accruals* menggunakan metode *Cross-Sectional Modified Model Jones* (Dechow *et al.*,1995).

Hasil penelitian menunjukkan bahwa secara simultan *corporate governance* memiliki pengaruh yang signifikan terhadap *earnings quality*. Namun, secara parsial hanya variabel *CFO* dan *leverage* yang memiliki pengaruh terhadap *earnings quality*. Sedangkan variabel *governance-score*, *audit tenure*, *size*, *market to book value*, *STDCFO* dan *BIG4* tidak memiliki pengaruh terhadap *earnings quality*.

Kata Kunci: Corporate Governance, Earnings Quality, governance-score, audit tenure, size, market to book value, CFO, leverage, STDCFO, BIG4



ABSTRACT

This research examine the effect of corporate governance which is proxied by governance-score with audit tenure, size, market to book value, CFO, leverage, STDCFO, dan BIG4 as a control variabel to earnings quality, This research use quantitative approach. Selection of samples used in this paper were selected using the purposive sampling technique at all CGPI participating companies except for the financial sector registered in Bursa Efek Indonesia.period 2009-2013. The samples used were 55 companies. Researchers using multiple regression analysis using SPSS 20 for windows to test whether the corporate governance affect the earnings quality. In this research, earnings quality proxied by discretionary accruals using the Cross-Sectional Modified Model Jones (Dechow et al., 1995).

The results showed that simultaneous corporate governance has a significant effect on earnings quality. However, only partially CFO an leverage variables that have an influence on earnings quality. While the governance-score, audit tenure, size, market to book value, STDCFO and BIG4 variabels have no effect on earnings quality.

Keywords: Corporate Governance, Earnings Quality, governance-score, audit tenure, size, market to book value, CFO, leverage, STDCFO, BIG4

