

**PENGARUH POPULARITAS CEO DAN KANTOR AKUNTAN PUBLIK
(KAP) TERHADAP KUALITAS LABA PADA PERUSAHAAN
MANUFAKTUR *GO PUBLIC* PERIODE 2019-2021**

Luthfiyana Ainun Hariroh

130316227

Akuntansi

Pembimbing : Prof. Dr. Dedhy Sulistiawan, S.E., M.Sc., Ak., CA.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan antara popularitas CEO di internet, Kantor Akuntan Publik (KAP), Board Independent, Market to Book Value Rasio (MBV), Size perusahaan, dan Leverage terhadap kualitas laba dalam Modified Jones Model. Modified Jones Model digunakan untuk proksi manajemen laba untuk mengidentifikasi kualitas laba. Sampel yang digunakan adalah perusahaan manufaktur yang terdaftar di BEI tahun 2019 – 2021. Teknik pengambilan sampel yang digunakan adalah *nonprobability sampling* dengan *design sampling* yaitu *purposive sampling*. Hasil sampel perusahaan dibagi menjadi perusahaan laba dan rugi. Hasil penelitian ini menunjukkan bahwa popularitas CEO di internet dan kantor akuntan publik (KAP) berpengaruh positif dengan kualitas laba dan tidak signifikan.

Kata kunci: Popularitas CEO, Kantor Akuntan Publik (KAP), Kualitas Laba

**THE INFLUENCE OF THE POPULARITY OF CEO AND PUBLIC
ACCOUNTING FIRM (KAP) ON PROFIT QUALITY IN GO PUBLIC
MANUFACTURING COMPANIES PERIOD 2019-2021**

Luthfiyana Ainun Hariroh

130316227

Accounting

Advisor : Prof. Dr. Dedhy Sulistiawan, S.E., M.Sc., Ak., CA.

ABSTRACT

This study aims to determine the relationship between the popularity of CEOs on the internet, Public Accounting Firms (KAP), Independent Boards, Market to Book Value Ratio (MBV), company size, and leverage on earnings quality in the Modified Jones Model. The Modified Jones Model is used to proxy earnings management to identify earnings quality. The sample used is a manufacturing company registered on the IDX for 2019 – 2021. The sampling technique used is nonprobability sampling with design sampling, namely purposive sampling. The results of the sample companies are divided into profit and loss companies. The results of this study indicate that the popularity of CEOs on the internet and public accounting firms (KAP) has a positive effect on earnings quality and is not significant.

Keywords: Popularity of CEO, Public Accounting Firm (KAP), Profit Quality