

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh persistensi laba, *growth opportunities*, mekanisme *corporate governance* terhadap kualitas laba dengan manajemen laba sebagai variabel intervening. Subyek yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia sejak periode 2012-2014. Dalam penelitian ini, terdapat 120 sampel dari 40 perusahaan yang dipilih berdasarkan metode *purposive sampling*. Data yang digunakan dalam penelitian ini berasal dari data sekunder. Pengumpulan data menggunakan teknik dokumentasi. Alat analisis yang digunakan adalah regresi berganda dan *path analysis*. Hasil penelitian menunjukkan bahwa persistensi laba dan kepemilikan institusional berpengaruh positif dan signifikan terhadap kualitas laba. *Growth opportunities* tidak berpengaruh signifikan terhadap kualitas laba. Kepemilikan institusional berpengaruh terhadap manajemen laba. Hasil *path analysis* menunjukkan bahwa manajemen laba merupakan variabel intervening antara mekanisme *corporate governance* terhadap kualitas laba.

Kata Kunci: Persistensi Laba, *Growth Opportunities*, Mekanisme *Corporate Governance*, Manajemen Laba, dan Kualitas Laba.

ABSTRACT

This research is aimed at evaluating the influence of earnings persistence, growth opportunities, corporate governance mechanism on earnings quality using earnings management as intervening variable. The subjects of this research are manufacture companies listed in Indonesia Stock Exchange in the period of 2012-2014. In this research, there are 120 samples from 40 companies chosen through purposive sampling method. Data used in this research are derived from secondary data which further are compiled through documentation technique. The analysis tools used are multiple regression and path analysis. The research result indicates that the earnings persistence and institutional ownership influence positively and significantly toward earnings quality. Growth opportunities do not influence earnings quality significantly. Institutional ownership influences profit management. The result of the path analysis shows that earnings management is an intervening variable between corporate governance mechanism and earnings quality.

Keywords: Earnings Persistence, Growth Opportunities, Corporate Governance Mechanism, Earnings Management, and Earnings Quality.