

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh dari Mekanisme Corporate Governance (proporsi komisaris independen, kepemilikan manajerial, kepemilikan instirusional), Investment Opportunity Set (IOS) dan Konservatisme terhadap Kualitas Laba. Penelitian ini berfokus pada perusahaan manufaktur yang terdaftar di Bursa Efek Jakarta pada periode 2002-2006. Metode pengumpulan data menggunakan metode purposive sampling dan didapatkan 140 perusahaan untuk diteliti. Konservatisme diukur dengan proksi nilai akrual. Investment Opportunity Set (IOS) diukur dengan proksi Market to Book Value of Equity (MBVE). Kualitas Laba diukur dengan proksi Earnings Response Coefficient (ERC).

Hasil dari penelitian menunjukkan bahwa proporsi komisaris independen, kepemilikan manajerial, dan kepemilikan institusional secara signifikan berpengaruh positif terhadap Kualitas Laba. IOS dan Konservatisme secara signifikan berpengaruh negatif terhadap Kualitas Laba.

Kata kunci: Mekanisme Corporate Governance, Investment Opportunity Set, Konservatisme, Kualitas Laba.

ABSTRACT

This research is aimed to obtain understanding about the influence of Corporate Governance Mechanism (proportion of independence commissioner board, managerial ownership, institutional ownership), Investment Opportunity Set (IOS) and Conservatism toward earnings quality. This research is focused on manufacturing companies listed in Jakarta Stock Exchange for period 2002-2006. The method of data collection is purposive sampling method and result 140 firm observations. The Conservatism proxy by accrual value. The Investment Opportunity Set (IOS) proxy by Market to Book Value of Equity (MBVE). The Earnings Quality proxy by Earnings Response Coefficient (ERC).

The result of this study showed that proportion of independence commissioner board, managerial ownership and institutional ownership have significant positive influence to Earnings Quality. IOS and Conservatism have significant negative influence to Earnings Quality.

Keywords: Corporate Governance Mechanism, Investment Opportunity Set, Conservatism, Earnings Quality.