

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh konservatisme, *good corporate governance*, *investment opportunity set* terhadap kualitas laba. Subjek dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2013-2015. Dalam penelitian ini jumlah data observasi sebanyak 69 dengan menggunakan metode *purposive sampling method*. Alat analisis yang digunakan adalah regresi linear berganda (*Multiple Regression Analysis*).

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa konservatisme berpengaruh terhadap kualitas laba, kepemilikan institusional tidak berpengaruh terhadap kualitas laba, dewan komisaris independen tidak berpengaruh terhadap kualitas laba, kepemilikan manajerial tidak berpengaruh terhadap kualitas laba, *investment opportunity set* tidak berpengaruh terhadap kualitas laba.

Kata kunci: Konservatisme, kepemilikan institusional, dewan komisaris independen, kepemilikan manajerial, dan *investment opportunity set*.

ABSTRACT

This study aims to determine the analysis effect of conservatism, good corporate governance, investment opportunity set on earnings quality. Subjects in this study are manufacturing companies that listing in Indonesia Stock Exchange during the period 2013-2015. In this study 69 the number of observation data by using purposive sampling method. The analytical tool used is multiple linear regression (Multiple Regression Analysis).

Based on the analysis that has been done shows that conservatism affects the quality of earnings, institutional ownership has no effect on earnings quality, independent board does not affect the quality of earnings, managerial ownership does not affect the quality of earnings, investment opportunity set does not affect the quality of earnings.

Keywords: *Conservatism, institutional ownership, independent board, managerial ownership , investment opportunity set.*