

## ***Abstract***

*This study is to analyze the effect of capital structure, liquidity, investment opportunity set (IOS), profit growth, earnings persistence and the size of the company to the quality of earnings. Earnings quality is dependent variable in this study. capital structure, liquidity, investment opportunity set (IOS), profit growth, earnings persistence and the size of the company is the company's independent variables in this study. Samples 57 companies listed in the Indonesia Stock Exchange for the years 2012- 2014. This study used purposive sampling criteria and test linear regression analysis. The results showed that the liquidity and profit growth has a positive and significant impact on the quality of earnings. capital structure, investment opportunity set (IOS), the persistence of earnings and the size of the company does not affect the quality of earnings.*

*Keywords: quality of earnings, capital structure, liquidity, investment opportunity set (IOS), profit growth, earnings persistence, the size of the company.*