

**PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* DAN
LIKUIDITAS TERHADAP KUALITAS LABA
(Studi pada Perusahaan Sub Sektor *Food and Beverage* yang Terdaftar di
Bursa Efek Indonesia Tahun 2017-2019)**

ABSTRAK

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Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance* dan likuiditas terhadap kualitas laba pada perusahaan sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Penelitian ini dilakukan pada perusahaan sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia tahun 2017-2019.

Variabel independen dalam penelitian ini adalah *Good Corporate Governance* dan likuiditas. *Good Corporate Governance* diproksikan dengan penskoran dan pembobotan beberapa aspek (dewan komisaris, komite audit, kepemilikan manajerial dan kepemilikan institusional) dan likuiditas diproksikan dengan *current ratio*. Variabel dependen adalah kualitas laba yang diproksikan dengan *Earnings Quality* yaitu rasio dari arus kas operasi dengan laba bersih perusahaan. Data penelitian diambil dari data sekunder yaitu laporan keuangan perusahaan. Teknik analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa *Good Corporate Governance* berpengaruh positif dan signifikan terhadap kualitas laba. Hal tersebut memiliki arti bahwa semakin tinggi *Good Corporate Governance* maka kualitas laba akan semakin tinggi. Sedangkan likuiditas tidak memiliki pengaruh terhadap kualitas laba.

Kata kunci: *Good Corporate Governance*, Likuiditas dan Kualitas Laba.

**THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISM
AND LIQUIDITY ON EARNINGS QUALITY**
**(Study of Food and Beverage Sub-Sector Companies Listed on the Indonesia
Stock Exchange in 2017-2019)**

ABSTRACT

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This study aims to determine the effect of Good Corporate Governance and liquidity on earnings quality at food and beverage sub-sector companies listed on the Indonesia Stock Exchange in 2017-2019. This research was conducted at food and beverage sub-sector companies listed on the Indonesia Stock Exchange in 2017-2019.

The independent variables in this study are Good Corporate Governance and liquidity. Good Corporate Governance is proxied by scoring and weighting several aspects (board of commissioners, audit committee, managerial ownership and institutional ownership) and liquidity is proxied by current ratio. The dependent variable is earnings quality is proxied by Earnings Quality which is the ratio of operating cash flow to the company's net profit. Research data is taken from secondary data, namely the company's financial statements. The analysis technique used is multiple linear regression analysis.

The results showed that Good Corporate Governance has a positive and significant effect on the earnings quality. This means that the higher the Good Corporate Governance, the higher the earnings quality. Liquidity has no effect on earnings quality.

Keywords: Good Corporate Governance, Liquidity and Earnings Quality.