

IMPLEMENTASI MODEL *GOOD CORPORATE GOVERNANCE*, INDEPENDENSI AUDITOR DALAM PENINGKATAN KUALITAS LABA

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ABSTRACT

In general, this study aims to explore the monitoring model and test the influence of auditor independence on the relationship between corporate governance mechanism and earnings quality. Specifically to examine the effect of Ownership Structure, Board Structure, Audit Committee Structure, Internal Audit Function, Internal Control Activity to Earnings Quality involving Auditor Independence interaction. Measuring the quality of profit using two proxies. First, Performance Adjusted Discretionary Accruals with Total Accrual and the second using Total Current Accrual.

In order to achieve that goal, the researcher builds a model using two stages of analysis. First, explore the model through correlation and regression analysis. Second, the Fit Model Test uses regression analysis with various control variables and control samples.

The research object of this research is a manufacturing company listed on the Indonesia Stock Exchange during the period 2011-2015, with a selected sample of 112 companies.

Based on hypothesis test, it is found that profit quality monitoring model is built from relationship/interaction of variables a) Corporate Governance covering Managerial Ownership, Institutional Ownership, Board Structure, Audit Committee structure, Internal Audit Function, Internal Control Activity; b) Auditor Independence, with R Square value of 5.5% and sig. 0.003. Auditor independence has no significant effect on Earnings Quality because the value of significance is above 0.05. All components of Corporate Governance have a positive effect on Earnings Quality but not significant except the Board Structure with beta value 0.140 and sig. 0.011.

Keyword: *Corporate Governance, Discretionary Accrual, Auditor Independence, Earnings Quality*

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ABSTRAK

Secara umum penelitian ini bertujuan mengeksplorasi model monitoring dan menguji pengaruh independensi auditor terhadap hubungan mekanisme *corporate governance* dan kualitas laba. Secara spesifik bertujuan menguji pengaruh struktur kepemilikan, struktur dewan komisaris, struktur komite audit, fungsi internal audit, aktifitas internal control terhadap kualitas laba dengan melibatkan interaksi independensi auditor. Pengukuran Kualitas Laba menggunakan dua proksi yakni pertama, *performance-adjusted discretionary accruals* dengan *Total Accrual* dan yang kedua menggunakan *Total Current Accrual*.

Guna mencapai tujuan tersebut peneliti membangun suatu model dan menguji model tersebut menggunakan dua tahapan analisis. Pertama, mengeksplorasi model melalui analisis korelasi dan regresi. Kedua, menguji model fit menggunakan analisis regresi dengan berbagai kontrol variabel dan kontrol sampel. Obyek penelitian yaitu perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2011-2015, dengan sampel yang terpilih sebanyak 112 perusahaan.

Berdasarkan uji hipotesis diperoleh hasil bahwa model monitoring kualitas laba dibangun dari interaksi/hubungan variabel-variabel (a) *corporate governance* yang meliputi kepemilikan manajerial, kepemilikan institusional, struktur dewan komisaris, struktur komite audit, fungsi internal audit, aktifitas internal control (b) independensi auditor, dengan nilai R Square sebesar 5,5%, dan nilai sig. 0,003. Independensi Auditor tidak berpengaruh secara signifikan terhadap kualitas laba, karena nilai sig. diatas 0,05. Semua komponen Corporate governance berpengaruh positif terhadap kualitas laba tetapi tidak signifikan kecuali struktur dewan komisaris dengan nilai beta 0,140 dan sig.0,011.

Kata kunci: *Corporate Governance*, *Discretionary Accrual*, *Independency Auditor*, Kualitas Laba