

ABSTRACT

This research aims to examine the relationship between capital structure, liquidity, and board gender diversity on earnings quality. The independent variables in this research are capital structure, liquidity, and board gender diversity. While the dependent variable used in this study is earnings quality. Control variables in the form of return on assets (RoA), auditor reputation, company size, board size, and Covid-19 pandemic are also used in this research.

This research uses secondary data from the financial statements and annual reports of the companies listed on the Indonesia Stock Exchange. By using purposive sampling method, 115 samples were taken from non-bank companies listed on the LQ45 index from 2017-2021 that published their financial statements. This research uses multiple regressions analysis to examine the relationship between capital structure, liquidity, and board gender diversity on earnings quality.

The results of this study indicate that the capital structure and board gender diversity have a significant negative effect on earnings quality. However, no significant impact was found from liquidity on earnings quality.

Keywords : capital structure, liquidity, board gender diversity, earnings quality