

ABSTRACT

This research aims to examine the influence of independent commissioners, audit committees, managerial ownership and institutional ownership on earnings quality. Apart from that, this research also examines the role of company size as a moderating variable.

This study selected samples using a purposive sampling method. The sample is 44 out of 217 manufacturing companies listed on the Indonesia Stock Exchange (BEI) during 2019 - 2021. The data source in this research is secondary data obtained from the IDX website and company websites. The analytical method used in this research is Moderated Regression Analysis (MRA) in SPSS version 25.

The research results show that managerial ownership and institutional ownership have a positive effect on earnings quality, while independent commissioners and audit committees have no effect on earnings quality. Meanwhile, the results of the moderation test show that company size has been proven unable to increase the influence of independent commissioners, audit committees, managerial ownership and institutional ownership on earnings quality.

Keywords: Earnings Quality, Independent Commissioner, Audit Committee, Managerial Ownership, Institutional Ownership, Company Size, Corporate Governance.