

ABSTRACT

This study aims to examine the influence of corporate governance on earnings quality. The independent variables in this study are commissioner board size, commissioner board independence, audit committee expert, and whistleblowing system meanwhile, dependent variable is earnings quality. The control variable in this study are firm size and cash flow from operation.

The population of this study are listed manufacturing companies in Indonesia Stock Exchange (IDX) for the period 2014-2017. This study used purposive sampling method, with 310 firm-years as research sample. Multiple linear regression analysis is used in this study.

The results of regression analysis showed that commissioner board independence can influence and improve earnings quality. The expertise of the audit committee have a significant effect but lead to low quality earnings. Meanwhile, commissioner board size and whistleblowing system don't have a significant effect on earnings quality.

Keyword : Earnings quality, commissioner board size, commissioner board independence, audit committee expert, and whistleblowing system.