

## ABSTRAK

**Rizki Berliana Simanjuntak, Nim 712120018. Pengaruh Mekanisme *Good Corporate Governance*, *Investment Opportunity Set* Terhadap Kualitas Laba Pada Perusahaan Manufaktur Yang Terdaftar Di BEI. Skripsi, Jurusan Akuntansi , Fakultas Ekonomi, Universitas Negeri Medan, 2016.**

Permasalahan pada penelitian ini adalah apakah *good corporate governance* (komite audit, komisaris independen dan kepemilikan institusional) dan *investment opportunity set* secara parsial dan simultan berpengaruh terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di BEI.

Tujuan penelitian ini adalah untuk menguji pengaruh Komite Audit, Komisaris Independen, Kepemilikan Institusional, dan *Investment Opportunity Set* terhadap Kualitas Laba baik secara parsial maupun secara simultan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2012-2014. Dari 144 perusahaan terpilih 32 perusahaan menggunakan metode *purposive sampling*. Sumber data penelitian adalah data sekunder yang diperoleh dari situs [www.idx.co.id](http://www.idx.co.id). Teknik analisis data yang digunakan adalah analisis regresi linier.

Hasil penelitian ini menunjukkan bahwa Komite Audit, komisaris independen, kepemilikan institusional, dan *investment opportunity Set* tidak berpengaruh terhadap kualitas laba. Hal ini menandakan bahwa komite audit, komisaris independen dan kepemilikan institusional belum menjalankan peran nya secara optimal sebagai organ pelaksana GCG, dan *investment opportunity set* dinilai kurang berperan sebagai alat ukur yang memadai jika memakai proksi berbasis harga.

Kesimpulan penelitian ini adalah Komite Audit tidak berpengaruh terhadap Kualitas Laba, komisaris independen tidak berpengaruh terhadap kualitas laba, Kepemilikan institusional tidak berpengaruh terhadap kualitas laba, *Investment Opportunity Set* tidak berpengaruh terhadap Kualitas Laba. Dan secara simultan komite audit, komisaris independen, kepemilikan institusional dan *investment opportunity set* tidak berpengaruh terhadap kualitas laba.

Kata kunci: Kualitas Laba, Mekanisme *Good Corporate Governance*, *Investment Opportunity Set*.

## **ABSTRACT**

**Rizki Berliana Simanjuntak, Nim 712120018. *The Influence of Good Corporate Governance Mechanism, Investment Opportunity Set to Earnings Quality on Manufacturing Company Listed in Indonesian Stock Exchange (IDX). Thesis, Program Of Accounting Department, Faculty Of Economics, State University Of Medan, 2016.***

*The problem of this research was whether good corporate governance (audit committee, independent commissioner and institutional ownership) and investment opportunity set partially and simultaneously influence to earnings quality on Manufacturing Company listed in IDX.*

*The aim of this research is to examine the partially and simultaneously influence of Audit Comitee, Independent Comissioner, Institusional Ownership and Investment Opportunity Set to Earnings quality on Manufacturing Company listed in IDX*

*From 144 companies choosed 32 companies which has some criterias by used sampling purposive method. Souch of data is quantitativ which taken from [www.idx.co.id](http://www.idx.co.id). The method of analysis of this research uses linier regression analysis.*

*The result of this research are Audit Committee, Independent Commissioner, Institusional ownership had not influence to earnings. It's mean that audit committee, independent commissioner, and institusional ownership don't do their mission as an implementor of good corporate governance optimally, and investment opportunity set is useless as a proxy if proxied by price based.*

*The conclusion of this research are Audit Comitee has not influence to earnings quality, Commissioner Independent hasn't influence to earnings quality, institutional ownership has not influence to earnings quality, investment opportunity set hasn't influence to earnings quality. Simultaneously, Audit Commite, Independent Commissioner, Institusional Ownership, and investment opportunity set had not influece to earnings quality.*

*Keywords : Earnings Quality, Good Corporate Governance Mechanism, Investment Opportunity Set.*