

**PENGARUH KONSERVATISME AKUNTANSI, PROFITABILITAS,
DAN GOOD CORPORATE GOVERNANCE, TERHADAP
KUALITAS LABA PADA PERUSAHAAN LQ-45 DI BEI**

Oleh

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ABSTRAK

Penelitian ini bertujuan membuktikan dan menganalisis pengaruh konservatisme akuntansi, profitabilitas dan good corporate governance terhadap kualitas laba. Pada penelitian ini yang menjadi sampel adalah beberapa perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia. Metode analisis yang digunakan dalam penelitian ini adalah regresi berganda yang diolah dengan menggunakan bantuan program SPSS. Berdasarkan hasil pengujian hipotesis yang telah dilakukan ditemukan bahwa konservatisme akuntansi tidak berpengaruh signifikan terhadap kualitas laba perusahaan LQ 45 di Bursa Efek Indonesia sedangkan profitabilitas dan corporate governance yang diukur dengan kepemilikan institusional dan kepemilikan public berpengaruh signifikan terhadap kualitas laba perusahaan LQ 45 di Bursa Efek Indonesia

Kata Kunci: Konservatisme Akuntansi, Profitabilitas, Good Corporate Governance dan Kualitas Laba

**IMPACT ACCOUNTING CONSERVATISM, PROFITABILITY,
AND GOOD CORPORATE GOVERNANCE, ON PROFIT QUALITY FOR
LQ 45 ON INDONESIAN STOCK EXCHANGE**

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ABSTRACT

This study aims to prove and analyze the effect of accounting conservatism, profitability and good corporate governance on earnings quality. In this study, the samples were several LQ 45 companies listed on the Indonesia Stock Exchange. The method of analysis used in this research is multiple regression which is processed using the SPSS program. Based on the results of hypothesis testing that has been conducted, it is found that accounting conservatism does not have a significant effect on the earnings quality of LQ 45 companies on the Indonesia Stock Exchange while profitability and corporate governance as measured by institutional ownership and public ownership have a significant effect on the quality of earnings of LQ 45 companies on the Indonesia Stock Exchange.

Keywords: Accounting Conservatism, Profitability, Good Corporate Governance and Earnings Quality