

ABSTRAK

Tujuan dari penelitian ini untuk menguji pengaruh antara IOS (*Investment Opportunity Set*), Mekanisme GCG (*Good Corporate Governance*), yang terdiri dari kepemilikan institusional, Dewan Komisaris Independen, Komite Audit, dan ukuran Dewan Direksi, *leverage*, serta ukuran perusahaan terhadap kualitas laba pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia pada tahun 2011-2014. Data penelitian yang didapat dari laporan tahunan perusahaan pertambangan selama periode 2011-2014 yaitu dari *website* www.idx.co.id. Metode *purposive sampling* digunakan untuk menentukan sampel penelitian. Metode penelitian menggunakan analisis regresi linier berganda dengan program SPSS. Hasil statistik pengujian sebagai berikut: Secara simultan dalam penelitian ini menunjukkan bahwa IOS, kepemilikan institusional, Dewan Komisaris Independen, Komite Audit, dan ukuran Dewan Direksi, *leverage*, serta ukuran perusahaan berpengaruh secara signifikan terhadap kualitas laba. Secara parsial dalam penelitian ini menunjukkan bahwa IOS, Dewan Komisaris Independen, Komite Audit, dan ukuran Dewan Direksi, *leverage*, serta ukuran perusahaan tidak berpengaruh secara signifikan terhadap kualitas laba. Sedangkan kepemilikan institusional berpengaruh secara signifikan terhadap kualitas laba.

Kata kunci: Kualitas laba, IOS (*Investment Opportunity Set*), mekanisme GCG (*Good Corporate Governance*), kepemilikan institusional, Dewan Komisaris Independen, Komite Audit, dan ukuran Dewan Direksi, *leverage*, dan ukuran perusahaan.

ABSTRACT

The aims of this research at examining the influence of IOS (Investment Opportunity Set), GCG (Good Corporate Governance) mechanisms, such as, institutional ownership, independent board, audit committee, and the size of the board of directors, leverage, and size on earnings quality in mining companies listed in Indonesia Stock Exchange the year of 2011-2014. The research data were collected from mining companies annual reports in period 2011-2014 is from www.idx.co.id. Purposive sampling method was used to determine research sample. The research method by using multiple regression analysis with SPSS program. The result of the test statistics as follows: Simultaneously in this research indicate that IOS (Investment Opportunity Set), institutional ownership, independent board, audit committee, and the size of the board of directors, leverage, and size significant influence on earnings quality. Partially in this research indicate that IOS (Investment Opportunity Set), independent board, audit committee, and the size of the board of directors, leverage, and size not significant influence on earnings quality. While institutional ownership significant influence on earnings quality.

Keywords : Earnings quality, IOS (Investment Opportunity Set), GCG (Good Corporate Governance) mechanisms, institutional ownership, independent board, audit committee, and the size of the board of directors, leverage, and size.