

**UNIVERSITAS INTERNASIONAL BATAM**

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Undergraduate Thesis  
Accounting Study Program  
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**ANALYSIS THE EFFECT OF CORPORATE GOVERNANCE ON  
EARNING QUALITY**

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*Abstract*

*This research was conducted to determine the effect of corporate governance on earnings quality. With earnings quality as the dependent variable. The independent variables used in this study are the board of directors, managerial ownership, audit committee, capital structure, company size, ownership concentration.*

*Samples were taken to conduct this research from data of companies listed on the Indonesia Stock Exchange (IDX) starting from 2013-2017. The data used were 1,590 data. The research method used was purposive sampling. The programs used are SPSS and E-views. The results of this study indicate that the variables of the board of directors, audit committee, ownership composition, capital structure are not related to earnings quality. While managerial ownership variables have a significant positive effect and firm size has a significant negative effect on earnings quality.*

*Keywords: Corporate governance, earning quality, audit committee*