

ABSTRACT

This study aims to determine the factors that affect the quality of earnings. The population in this study is a public company listed on the Indonesia Stock Exchange (IDX). Samples were determined by using simple random sampling. The samples used in this research are as many as 30 companies. Hypothesis testing using multiple regression analysis with SPSS ver. 13.0. The test results indicate that the first hypothesis (H1) states that there was an effect on the quality of earnings of the audit committee, was rejected. The second hypothesis (H2) stated that there was an effect on the quality of the composition of the board of commissioners of income, declined. The third hypothesis (H3) stated that there was an effect of institutional ownership on earnings quality, rejected. The fourth hypothesis (H4) stating that there was an effect of managerial ownership on earnings quality.

Keywords: Quality of earnings (Discretionary Accrual), the audit committee, the board composition, institutional ownership and managerial ownership.