

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh reputasi kantor akuntan publik (KAP), opini audit, dan ukuran komite audit terhadap kualitas laba yang diproksikan dengan akrual diskresioner atau manajemen laba, pada perusahaan manufaktur yang terdaftar di BEI selama periode tahun 2019-2023. Terdapat empat variabel kontrol, yaitu RoA, *leverage*, ukuran perusahaan, dan pandemi *Covid-19*. Sampel penelitian ini berjumlah 675 yang diperoleh melalui metode *purposive sampling*. Seluruh data dalam penelitian ini merupakan data sekunder yang diperoleh melalui *database* Osiris dan laman www.idx.co.id. Penelitian ini melakukan pengolahan dan pengujian data dengan metode analisis regresi linear berganda, analisis statistik deskriptif, uji asumsi klasik, dan uji hipotesis menggunakan *software* SPSS. Hasil penelitian menunjukkan bahwa variabel reputasi KAP dan ukuran komite audit berpengaruh positif signifikan terhadap kualitas laba. Namun, variabel opini audit tidak berpengaruh signifikan terhadap kualitas laba.

Kata kunci: reputasi kantor akuntan publik, opini audit, ukuran komite audit, kualitas laba, manajemen laba, akrual diskresioner

Abstract

This study aims to examine the effect of audit firm reputation, audit opinion, and audit committee size on earnings quality, which is proxied by discretionary accruals (earnings management), in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. There are four control variables, namely Return on Assets (RoA), leverage, firm size, and the Covid-19 pandemic. The research sample consists of 675 observations obtained through purposive sampling. All data used in this study are secondary data sourced from the Osiris database and www.idx.co.id. The study processes and tests the data using multiple linear regression analysis, descriptive statistical analysis, classical assumption tests, and hypothesis testing with SPSS software. The results show that audit firm reputation and audit committee size have a significant positive effect on earnings quality. However, the audit opinion variable does not have a significant effect on earnings quality.

Keywords: audit firm reputation, audit opinion, audit committee size, earnings quality, earnings management, discretionary accruals