

## ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk menguji pengaruh komisaris independen, komite audit, leverage, profitabilitas dan ukuran perusahaan terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di BEI periode 2017-2020. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2017-2020. Pemilihan sampel diambil dengan metode *Purposive sampling* dan didapatkan hasil 568 sampel. Setelah dilakukan outlier sampel menjadi 420 sampel. Hasil penelitian yang telah dilakukan menunjukkan bahwa komisaris independen dan leverage tidak berpengaruh terhadap kualitas laba. Sedangkan komite audit, profitabilitas, dan ukuran perusahaan berpengaruh positif signifikan terhadap kualitas laba.

**Kata kunci : Komisaris Independen, Komite Audit, Leverage, Profitabilitas, Ukuran Perusahaan, dan Kualitas Laba.**

## **ABSTRACT**

*This study was conducted with the aim of examining the effect of independent commissioners, audit committees, leverage, profitability and firm size on earnings quality in manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2020 period. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange in 2017-2020. The sample selection was carried out by purposive sampling method and the results obtained were 568 samples. After doing outliers, the sample becomes 420 samples. The results of the research that have been carried out show that independent commissioners and leverage have no effect on earnings quality. Meanwhile, the audit committee, profitability, and firm size have a significant positive effect on earnings quality.*

***Keywords: Independent Commissioner, Audit Committee, Leverage, Profitability, Company Size, and Earnings Quality.***