PENGARUH *CORPORATE GOVERNANCE MECHANISM* TERHADAP KUALITAS LABA PADA STUDI KASUS PERUSAHAAN INDUSTRI SEKTOR KESEHATAN YANG TERDAFTAR DI (BEI) PADA TAHUN 2020-2024

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate governance mechanism* terhadap kualitas laba pada studi kasus perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2024. *Corporate Governance Mechanism* diukur menggunakan BDIND, BEXP, BIG-FOUR, sedangkan Kualitas Laba di proksikan dengan *Earning Quality*. Metode menggunakan strategi deskriptif verifikatif dengan pendekatan kuantitatif. Data menggunakan data sekunder berupa laporan keuangan tahunan (annual report) perusahaan sektor kesehatan yang diperoleh selama periode penelitian. Analisis menggunakan uji asumsi klasik dan analisis regresi linier berganda. Hasil penelitian menunjukan bahwa BDIND berpengaruh negatif tidak signifikan terhadap Kualitas Laba, BEXP berpengaruh tidak signifikan terhadap kualitas laba dan Big-Four juga berpengaruh tidak signifikan terhadap Kualitas Laba. Secara simultan, variabel tersebut berpengaruh tidak signifikan terhadap Kualitas Laba.

Kata Kunci: BDIND, BEXP, Big-Four, Kualitas Laba

THE EFFECT OF CORPORATE GOVERNANCE MECHANISMS ON EARNINGS QUALITY: A CASE STUDY OF HEALTHCARE SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) DURING 2020-2024

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ABSTRACT

This study aims to analyze the influence of corporate governance mechanisms on earnings quality in a case study of healthcare sector companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2024 period. Corporate Governance Mechanisms are measured using BDIND, BEXP, and BIG-FOUR, while Earning Quality is proxied by Earning Quality. The method uses a descriptive verification strategy with a quantitative approach. Data use secondary data in the form of annual financial reports of healthcare sector companies obtained during the study period. The analysis uses classical assumption tests and multiple linear regression analysis. The results show that BDIND has an significant effect on Earning Quality, BEXP has no significant effect on Earning Quality, and Big-Four also has no significant effect on Earning Quality. Simultaneously, these variables have no significant effect on Earning Quality.

Keywords: BDIND, BEXP, Big-Four, Earnings Quality