

ABSTRACT

This study aims to provide an overview of the earnings growth, mechanism of good corporate governance, and auditor independence. As well as to knowing the impact of earnings growth, mechanism of good corporate governance, and auditor independence on earnings quality in BUMN companies listed on the Indonesia Stock Exchange for the 2015-2019 period.

The research method used is descriptive and verification methods. The population of this study are state-owned companies listed on the Indonesia Stock Exchange for the 2015-2019 period. The number of state-owned companies listed on the Indonesia Stock Exchange for the 2015-2019 period is 25 companies. This research sample selection method uses purposive sampling technique with the number of companies that meet the criteria as many as 9 companies. Data analysis used classical assumption test, multiple linear regression analysis, t test, f test, and coefficient of determination.

The results show that earnings growth, managerial ownership, institutional ownership, board of commissioners, audit committee, and auditor independence have an effect on earnings quality.

Keywords: Profit Growth, Managerial Ownership, Institutional Ownership, Board of Commissioners, Audit Committee, Auditor Independence and Earning Quality.