

ABSTRACT

The Effect of Good Corporate Governance, Prudence Accounting, and Capital Structure on Earnings Quality (Empirical Study of Infrastructure Sector Companies Listed on the Indonesia Stock Exchange 2019 - 2023)

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This study aims to determine, explain, and provide evidence regarding the effect of Good Corporate Governance, Prudence Accounting, and Capital Structure on Earnings Quality in infrastructure companies listed on the Indonesia Stock Exchange for the period 2019-2023. Good Corporate Governance, Prudence Accounting, and Capital Structure are used as independent variables, while Earnings Quality serves as the dependent variable. The study population consists of infrastructure companies listed on the Indonesia Stock Exchange during the 2019-2023 period. The sample used includes financial statements and annual reports of infrastructure companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The results showed that Managerial Ownership has no influence on Earnings Quality, Institutional Ownership has no influence on Earnings Quality, the Board of Commissioners has an influence on Earnings Quality, the Audit Committee has an influence on Earnings Quality, Prudence Accounting has no influence on Earnings Quality, Capital Structure has an influence on Earnings Quality, Managerial Ownership, Institutional Ownership, Board of Commissioners, Audit Committee, Prudence Accounting, and Capital Structure have an influence on Earnings Quality simultaneously.

Keywords: *Good Corporate Governance, Prudence Accounting, Capital Structure, Earnings Quality*

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