

ABSTRACT

The Effect of Capital Structure, Information Asymmetry, and Free Cash Flow on Earnings quality (Empirical Study of Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange in 2017-2021)

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This study aims to determine and provide empirical evidence of the effect of capital structure, information asymmetry, and free cash flow on earnings quality. The population of this study uses consumer non-cyclicals sector companies that are listed on the Indonesia Stock Exchange in 2017-2021. The research sample used is in accordance with the research criteria with a purposive sampling technique. The research method used is quantitative method. The results of the study using the EViews 12 software obtained a probability F-statistic value of $0.02 < 0.05$. It can be concluded that capital structure, information asymmetry, and free cash flow simultaneously affect on earnings quality.

Keywords: *Earnings Quality, Capital Structure, Information Asymmetry, Free Cash Flow, Agency Theory*

References : 53

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