

ABSTRACT

The Influence of *Good Corporate Governance*, Capital Structure, and Profit Persistence on Profit Quality (Empirical Study of Banking Sector Companies Registered with the Financial Services Authority from 2018-2022)

Gabriela Nikita¹⁾ Farhan Ady Pratama, S.Ak., M.Ak²⁾

¹⁾Student Study Program in Accounting, Pembangunan Jaya University ²⁾Lecturer in the Accounting Study Program at Pembangunan Jaya University

The research aims to determine the influence that *Good Corporate Governance*, capital structure, and earnings persistence have on earnings quality. The population in this study uses companies operating in the banking sector and registered with the Financial Services Authority for the period 2018-2022. This research uses quantitative methods with purposive sampling techniques. In measuring variables, researchers used the Eviews 12 application to process the data. The results of this research show that managerial ownership, independent board of commissioners, and capital structure have no influence on earnings quality. Meanwhile, the variables Institutional Ownership, Audit Committee, and Earnings Persistence have an influence on earnings quality. The results of the simultaneous (together) test variables carried out on the variables of *Good Corporate Governance*, capital structure and earnings persistence have an influence on earnings quality.

Keywords: *Earnings Quality, Good Corporate Governance, Capital Structure, Profit Persistence, Agency Theory, Shareholder Theory*

Libraries : 54

Publication Years : 1976 - 2023