

ABSTRACT

The Effect of Intellectual Capital and Institutional Ownership on Earnings Quality with Earnings Management as a Mediating Variable (Empirical Study of the Energy Sector Listed on the Indonesian Stock Exchange 2018-2022)

Giacinta Galuh Dwi Widowati¹⁾, Dr. Irma Paramita Sofia, S.E., Ak., M.Ak., CA²⁾

¹⁾ Student of Accounting Department, Pembangunan Jaya University

²⁾ Lecturer of Accounting Department, Pembangunan Jaya University

This study aims to provide and analyze empirical evidence about the effect of intellectual capital and institutional ownership on earnings quality with earnings management as a mediation. This study uses a population of energy sector companies listed on the Indonesian Stock Exchange in 2018-2022. From a population of 84 companies, a sample of 21 companies was selected, with a total of 105 observation data obtained using purposive sampling method. This study uses a quantitative method with secondary data obtained from the Indonesia Stock Exchange and the company's official website, processed using EViews 12 software. The results of this research show that intellectual capital affects earnings quality, while institutional ownership has no effect on earnings quality. In addition, earnings management can mediate the effect of intellectual capital on earnings quality, but it cannot mediate the effect of institutional ownership on earnings quality.

Keywords: *Earnings Quality, Intellectual Capital, Institutional Ownership, Earnings Management*

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