

ABSTRACT

Dwi Aditya Rizki Saputra¹⁾, Agustine Dwianika²⁾

¹⁾Mahasiswa Program Studi Akuntansi, Universitas Pembangunan Jaya

²⁾Dosen Program Studi Akuntansi, Universitas Pembangunan Jaya

This study aims to determine Asymmetric Information, Investment Opportunity Set, and Earning Management on Earnings Quality with Moderation Accounting Conservatism. The sampling technique used in this study uses quantitative methods with purposive sampling techniques for BUMN companies listed on the Indonesia Stock Exchange in 2018-2022, BUMN companies that post financial reports consecutively in 2018-2022 and companies that have complete data for this study. The results of this study indicate that asymetris, investment opportunity set, and earning management affect earnings quality. Simultaneously affect earnings quality. The interaction test results show that accounting conservatism is able to moderate the effect of asymmetrical and investment opportunity sets on earnings quality, and accounting conservatism cannot moderate the effect of earning management on earnings quality.

Kata kunci: *Earning Quality, asymetris informasi, investment opportunity set, Earning Manajement, and accounting conservatism*