

ABSTRACT

The Effect of earnings persistence and Capital Structure on earnings quality with Good Corporate Governance as a Moderation Variable (Empirical Study on *Consumer Non-Cyclicals* Sector Companies Listed on the Indonesia Stock Exchange from 2018-2022)

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The purpose of this study is to determine the effect of earnings persistence and capital structure on fluctuating earnings quality with *good corporate governance* as a moderation variable. The population in this study uses companies in the *Consumer Non-Cyclicals* sector listed on the Indonesia Stock Exchange in 2018-2022 with a sample of 51 companies and a total of 255 observational data obtained through the *purposive sampling* method with data processing using *Eviews software 12*. The results show that earnings persistence and capital structure simultaneously affect earnings quality. Testing the hypothesis persecutively shows that earnings persistence and capital structure affect earnings quality. In addition, this study also reveals that *good corporate governance* can moderate the effect of earnings persistence on earnings quality but cannot moderate the effect of capital structure on earnings quality.

Keywords: Earnings Quality, Earnings Persistence, Capital Structure, Good Corporate Governance.

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