

Pengaruh intellectual capital terhadap kualitas laba dengan corporate governance sebagai variabel moderasi (studi pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2011 dan 2012) = The influence of intellectual capital on earning quality with corporate governance as moderating variable evidence in manufacturing company listed in BEI 2011 and 2012) / Amy Pramanda

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Abstrak

**ABSTRAK**

Penelitian ini bertujuan menguji secara empiris pengaruh intellectual capital (IC) terhadap kualitas laba dengan corporate governance sebagai variabel moderasi. Model pengukuran IC menggunakan model Pulic (1998) yaitu Value added Intellectual Coefficient (VAICTM) dan ketiga komponennya yaitu Human Capital Efficiency (HCE), Structured Capital Efficiency (SCE), dan Capital Employed Efficiency (CEE). Variabel kualitas laba dalam penelitian ini diproksikan dengan discretionary accrual Hasil penelitian menunjukkan intellectual capital memiliki pengaruh signifikan dan positif terhadap kualitas laba. Begitu juga dengan komponennya yaitu HCE. Namun, SCE dan CEE memiliki pengaruh signifikan dan negatif terhadap kualitas laba. Keberadaan corporate governance tidak berpengaruh signifikan memperkuat hubungan intellectual capital dan kualitas laba

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**ABSTRACT**

This study aims to empirically examine the influence of intellectual capital (IC) on earning quality with corporate governance as a moderating variable. The measurement of IC use a model Pulic (1998) that Value added Intellectual Coefficient (VAICTM) and three component of it (Human Capital efficiency (HCE), Structured Capital Efficiency (SCE), and Capital Employed efficiency (CEE)). Variable of earnings quality in this research is proxied by discretionary accrual The results showed intellectual capital (VAICTM) and HCE have a significant and positive effect on the quality of earnings. However, SCE and CEE have a significant and negative effect on the quality of earnings. The existence of corporate governance does not significantly strengthen the relationship of intellectual capital and earnings quality.