

## Analisis pengaruh efektivitas pengendalian internal terhadap kualitas laba dengan pemoderasi ukuran KAP = analysis of the effectiveness of internal control on earnings quality with the size of KAP as the moderating variable

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### Abstrak

#### **ABSTRAK**

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh positif efektivitas pengendalian internal terhadap kualitas laba dengan pemoderasi ukuran KAP. Penelitian ini menggunakan sampel perusahaan publik non-industri keuangan yang terdaftar dalam Bursa Efek Indonesia periode tahun 2016. Efektivitas pengendalian internal diukur melalui penilaian atas elemen pengendalian internal menurut COSO, sedangkan kualitas laba diukur melalui akrual diskresioner dengan menggunakan kombinasi model performance-matched firm's discretionary accruals Kothari et al. 2005 dengan model Kasznik 1999 yang dikembangkan Diyanty 2014. Hasil penelitian menunjukkan bahwa terdapat pengaruh negatif signifikan antara efektivitas pengendalian internal dengan kualitas laba perusahaan. Selain itu, hasil penelitian juga menunjukkan bahwa ukuran KAP tidak memperkuat hubungan positif antara efektivitas pengendalian internal dengan kualitas laba.

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This study aims to obtain an empirical evidence on the positive effect of internal control effectiveness on earnings quality with KAP size as the moderating variable. This study uses samples of non financial public companies listed in the Indonesia Stock Exchange for the period of 2016. The effectiveness of internal control is measured through an assessment of the components of internal controls according to COSO, while earnings quality is measured through discretionary accruals using a combination model of performance matched firm's discretionary accruals by Kothari et al. 2005 and Kasznik 1999 developed by Diyanty 2014. The results showed that there is a significant negative impact between the effectiveness of internal control with the quality of companies earnings. In addition, the results of the study also show that the size of KAP do not moderating the relationship between the effectiveness of internal controls with the quality of earnings.