

## Pengaruh efektivitas pengendalian internal terhadap kualitas laba dengan budaya perusahaan sebagai variabel moderasi = The effect of internal control to earnings quality and corporate culture as moderating variable

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### Abstrak

Tujuan penelitian ini adalah menguji pengaruh efektivitas pengendalian internal terhadap kualitas laba dan moderasi budaya perusahaan terhadap efektivitas pengendalian internal ke kualitas laba. Efektivitas pengendalian internal dihitung dengan skoring 5 komponen pengendalian internal berdasarkan illustrative tools COSO (2012). Budaya perusahaan dihitung dengan text analysis 4 elemen budaya menurut Cameron et al. (2006) menggunakan bag of words yang dikembangkan Fiordelisi dan Ricci (2014). Pengujian hipotesis dengan regresi data panel 188 sampel perusahaan listed di BEI tahun 2011-2013 (564 observasi). Hasil penelitian menunjukkan pengendalian internal yang efektif akan meningkatkan kualitas laba. Jenis budaya hierarchy terbukti dapat memperkuat pengaruh efektivitas pengendalian internal dalam meningkatkan kualitas laba.

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The objective of this research is to examine the effect of internal control to earnings quality. We examine the effect of corporate culture as a moderating variable to the effect of internal control to earnings quality. The internal control will be measured with five elements of internal control based on COSO's illustrative tools. Text analysis is a method that used to measure corporate culture based on four cultures dimension by Cameron et al. (2006) with bag of words by Fiordelisi and Ricci (2014). Based on 188 companies that are listed in Indonesia's Stock Exchange (BEI) from 2011 to 2013 (564 observations), the empirical study with panel data regression shows that the effectivity of internal control can increase the earnings quality. The hierarchy culture (control-oriented) can moderate the effectivity of internal control to earnings quality.