ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas (diukur dengan *Return On Assets*), likuiditas (diukur dengan *Current Ratio*), dan dewan komisaris independen terhadap kualitas laba pada perusahaan subsektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2021–2023. Kualitas laba diukur menggunakan model *Modified Jones* dengan cara menghitung selisih dari *Total Accruals* (TACC) dan *nondiscretionary* accruals (NDA). Dengan pendekatan kuantitatif dan data panel, penelitian ini menganalisis 58 perusahaan yang dipilih melalui purposive sampling. Analisis data dilakukan menggunakan regresi linier berganda dengan bantuan program SPSS 22. Temuan penelitian ini menunjukkan bahwa profitabilitas dan dewan komisaris independen tidak mempengaruhi kualitas laba. Sedangkan, likuiditas berpengaruh negatif dan signifikan terhadap kualitas laba.

Kata Kunci: Kualitas laba, profitabilitas, likuiditas, dewan komisaris independen, industri barang konsumsi.

ABSTRACT

This study aims to analyze the effect of profitability (measured by Return On Assets), liquidity (measured by Current Ratio), and independent board of commissioners on the quality of earnings in companies within the consumer goods subsector listed on the Indonesia Stock Exchange during the period 2021–2023. The quality of earnings is measured using the Modified Jones model by calculating the difference between Total Accruals (TACC) and nondiscretionary accruals (NDA). Using a quantitative approach and panel data, this research analyzes 58 companies selected through purposive sampling. Data analysis is conducted using multiple linear regression with the assistance of SPSS 22 software. The findings of this study indicate that profitability and independent board of commissioners do not affect the quality of earnings, while liquidity has a negative and significant impact on the quality of earnings.
Keywords: *Quality of earnings, profitability, liquidity, independent board of commissioners, consumer goods industry.*