

ABSTRAK

Penelitian ini bertujuan untuk menguji Kualitas Laba Melalui *Voluntary Disclosure* Sebagai Variabel Intervening : Komite Audit, Kepemilikan Publik, Dan Ukuran Perusahaan pada perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2019-2023. Teknik penarikan sampel yang digunakan adalah teknik *purposive sampling* dan didapatkan 20 perusahaan. Teknik analisis data menggunakan analisis regresi berganda dan analisis jalur menggunakan *SmartPSS*.

Berdasarkan hasil uji hipotesis penelitian ini menemukan bahwa komite audit tidak berpengaruh signifikan terhadap *voluntary disclosure*. Kepemilikan publik berpengaruh negatif dan signifikan terhadap *voluntary disclosure*. Ukuran perusahaan tidak berpengaruh signifikan terhadap *voluntary disclosure*. Komite audit tidak berpengaruh signifikan terhadap kualitas laba. Kepemilikan publik berpengaruh negatif dan signifikan terhadap kualitas laba. Ukuran perusahaan tidak berpengaruh signifikan terhadap kualitas laba. *Voluntary disclosure* tidak berpengaruh signifikan terhadap kualitas laba. *Voluntary disclosure* dapat memediasi hubungan antara komite audit terhadap kualitas laba. *Voluntary disclosure* dapat memediasi hubungan antara kepemilikan publik dan kualitas laba. *Voluntary disclosure* tidak dapat memediasi hubungan antara ukuran perusahaan terhadap kualitas laba.

Kata kunci : kualitas laba, komite audit, kepemilikan publik, ukuran perusahaan, dan *voluntary disclosure*.

ABSTRACT

This research aims to examine the Quality of Earnings Through Voluntary Disclosure as an Intervening Variable: Audit Committee, Public Ownership, and Company Size in property and real estate companies listed on the Indonesia Stock Exchange (IDX) during the years 2019-2023. The sampling technique used is purposive sampling, and 20 companies were obtained. Data analysis techniques include multiple regression analysis and path analysis using SmartPSS.

Based on the hypothesis test results, the study found that the audit committee does not have a significant effect on voluntary disclosure. Public ownership has a negative and significant effect on voluntary disclosure. Company size does not have a significant effect on voluntary disclosure. The audit committee does not have a significant effect on earnings quality. Public ownership has a negative and significant effect on earnings quality. Company size does not have a significant effect on earnings quality. Voluntary disclosure does not have a significant effect on earnings quality. Voluntary disclosure can mediate the relationship between the audit committee and earnings quality. Voluntary disclosure can mediate the relationship between public ownership and earnings quality. Voluntary disclosure cannot mediate the relationship between company size and earnings quality.

Keywords: *earnings quality, audit committee, public ownership, company size, and voluntary disclosure.*