ABSTRAK

Nama : Widuri
Program studi : Program Studi Akuntansi
Judul : Pengaruh *Leverage, Good Corporate Governance* dan Likuiditas Terhadap Kualitas Laporan Keuangan Perusahaan Multinasional Di Indonesia

Penelitian ini bertujuan untuk menguji pengaruh *leverage*, *good corporate governance*, dan likuiditas tehadap kualitas laporan keuangan perusahaan multinasional di indonesia. Sampel dalam penelitian ini adalah perusahaan multinasional yang terdaftar di Bursa Efek Indonesia. Dalam penarikan sampel, penulis menggunakan teknik *sensus sampling* yaitu teknik pengambilan sampel dimana seluruh anggota populasi digunakan sebagai sampel penelitian. Data yang digunakan diperoleh dari publikasi Bursa Efek Indonesia dan website resmi masing-masing perusahaan. Penelitian menggunakan 19 sampel dengan 3 tahun pengamatan sehingga totalnya sebanyak 49 observasi dengan estimasi regresi data panel. Hasil penelitian menunjukan bahwa *good corporate governance* berpengaruh signifikan terhadap kualitas laoran keuangan. Sedangkan, l*everage*, likuiditas tidak berpengaruh signifikan terhadap kualitas laporan keuangan.

Kata kunci : *leverage*, *good corporate governance*, likuiditas, dan kualitas laporan keuangan

ABSTRACT

Name : Widuri
Study Program : Accounting Study Program
Title : The Effect of Leverage, Good Corporate Governance, and Liquidity on the Quality of Financial Statements of Multinational Companies in Indonesia

This study aims to examine the effect of leverage, good corporate governance, and liquidity on the quality of financial statements of multinational companies in Indonesia. The sample of this study consists of multinational companies listed on the Indonesia Stock Exchange. The sampling technique employed is census sampling, in which all members of the population are used as research samples. The data were obtained from publications of the Indonesia Stock Exchange and the official websites of each company. This study uses 19 companies with a three-year observation period, resulting in a total of 49 observations, and applies panel data regression analysis. The results show that good corporate governance has a significant effect on the quality of financial statements. Meanwhile, leverage and liquidity do not have a significant effect on the quality of financial statements.

Keyword : *leverage, good corporate governance, liquidity, and financial quality*