

## ABSTRACT

*This study aimed to test the influence of the book-tax difference and good corporate governance to the quality of earnings and compare the results on every sector, basic industry and chemical sector, miscellaneous industry sector, and consumer goods industry sector. To test the influence of book tax difference, book-tax difference are separated to be normal and abnormal book tax difference. Element of good corporate governance that used are independent commissioner and quality of audit. The results showed that normal book tax difference has the negative effect of the quality of earnings on basic industry and chemical sector and consumer goods industry sector, but it has positive effect on miscellaneous industry sector. The abnormal book tax differences have positive effect on quality of earnings on basic industry and chemical and consumer goods industry sector, in contrast, on miscellaneous industry sector there's an empirical evidence that the abnormal book tax difference effect negatively to earnings quality. The result of study also show that the independent commissioner and the audit quality has no effect to the quality of earnings on all sectors that were tested.*

**Keywords :** *Book Tax Difference, Good Corporate Governance, quality of earnings.*

## ABSTRAK

Penelitian ini bertujuan menguji pengaruh *book-tax difference* dan *good corporate governance* terhadap kualitas laba dan membandingkan hasilnya pada setiap sektor perusahaan yang diuji yaitu sektor industri dasar dan kimia, sektor aneka industri, dan sektor industri barang konsumsi. *Book-tax difference* dibagi menjadi normal dan abnormal *book tax difference*. Elemen *good corporate governance* yang diuji adalah komisaris independen dan kualitas audit. Hasil penelitian menunjukkan bahwa *normal book tax differences* berpengaruh negatif terhadap kualitas laba pada perusahaan sektor industri dasar dan kimia dan sektor industri barang konsumsi, namun berpengaruh negatif pada sektor aneka industri. Sedangkan *abnormal book tax difference* berpengaruh positif terhadap kualitas laba pada sektor industri dasar dan kimia dan sektor industri barang konsumsi, sebaliknya, pada sektor aneka industri *abnormal book tax difference* berpengaruh negatif terhadap kualitas laba. Hasil penelitian juga menunjukkan bahwa komisaris independen dan kualitas audit tidak berpengaruh terhadap kualitas laba pada semua sektor perusahaan yang diuji.

**Kata Kunci:** *Book Tax Difference, Good Corporate Governance, kualitas laba.*