

ABSTRACT

This study aimed to examined the effect of the investment opportunity set (IOS), the audit committee, independent directors and institutional ownership on the quality of earnings either simultaneously or partial.

This type of research that is descriptive verification causality. The unit of analysis in the study is a manufacturing company of food and beverage sub-sectors listed in Indonesia Stock Exchange 2011-2015. This research data is sampling by purposive sampling and obtained 40 samples of data. And analyzed using multiple regression analysis techniques.

The result is indicating investment opportunity set (IOS), the audit committee, independent directors and institutional ownership simultaneous effect on the quality on earnings. While only partially influential independent commissioner. Investment opportunity set (IOS), the audit committee and institutional ownership has no effect on the quality on earnings.

***Keywords: Investment Opportunity Set (IOS), the Audit Committee,
Independent Commissioner, Institutional Ownership, Quality of
Earnings***