

## Pengaruh efektivitas pengendalian internal terhadap kualitas laba dengan kualitas audit sebagai variabel moderasi = Internal control effectiveness and earning quality with audit quality as moderating variable

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### Abstrak

Penelitian ini bertujuan menguji pengaruh efektivitas pengendalian internal perusahaan terhadap kualitas laba dan pengaruh moderasi kualitas audit antara efektivitas pengendalian internal terhadap kualitas laba. Sampel penelitian terdiri dari semua industri non-keuangan pada tahun 2012-2014 dan diuji dengan menggunakan data panel. Efektivitas pengendalian internal dihitung dengan scoring 5 komponen pengendalian internal berdasarkan illustrative tools COSO (2013). Hasil penelitian menunjukkan bahwa sistem pengendalian internal terbukti berpengaruh positif terhadap kualitas laba dan kualitas audit akan memperkuat hubungan positif efektivitas pengendalian internal terhadap kualitas laba.

*The purpose of this study is to examine the effect of the company's internal control effectiveness on earning quality and the moderating effect of audit quality between internal control effectiveness on earning quality. The sample of this study consisted of all non-financial industry in the years 2012-2014 and tested by using panel data. Effectiveness of internal control is calculated by scoring five components of internal control based on the COSO Illustrative Tools (2013). The results showed that internal control system has a positive effect on earning quality in which audit quality strenghten the positive relationship between the effectiveness of internal cotrol over earning quality.*