

**Pengaruh *Intellectual Capital* dan *Accounting Conservatism* Terhadap
Earnings Quality dengan *Financial Performance* Sebagai Variabel
Intervening (Studi Pada Perusahaan Manufaktur yang terdaftar
di BEI pada Tahun 2018-2021)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *intellectual capital* dan *accounting conservatism* terhadap *earnings quality* dengan *financial performance* sebagai variabel intervening. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dengan periode waktu 4 tahun dari tahun 2018-2021. Metode pengambilan sampel yang digunakan adalah *purposive sampling*. Sampel penelitian sebanyak 35 perusahaan. Analisis data menggunakan *path analysis*. Hasil penelitian menunjukkan bahwa variabel *intellectual capital* berpengaruh positif terhadap *financial performance*, *accounting conservatism* tidak berpengaruh terhadap *financial performance*, *Intellectual capital* berpengaruh negatif terhadap *earnings quality*, *accounting conservatism* tidak berpengaruh terhadap *earnings quality*, *financial performance* berpengaruh negatif terhadap *earnings quality*, *financial performance* tidak dapat memediasi dampak *intellectual capital* terhadap *earnings quality*, dan *financial performance* tidak dapat memediasi dampak *accounting conservatism* terhadap *earnings quality*.

Kata Kunci: *intellectual capital*; *accounting conservatism*; *financial performance*; *earnings quality*.

The Effect of Intellectual Capital and Accounting Conservatism on Earnings Quality with Financial Performance as an Intervening Variable (Study on Manufacturing Companies listed on the IDX in 2018-2021)

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ABSTRACT

This study aims to examine the effect of intellectual capital and accounting conservatism on earnings quality with financial performance as an intervening variable. This research uses a quantitative approach. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange for 4 years from 2018-2021. The sampling method used is purposive sampling. The research sample was 35 companies. Data analysis using path analysis. The results showed that the Intellectual capital variable had a positive effect on financial performance, accounting conservatism had no effect on financial performance, intellectual capital had a negative effect on earnings quality, accounting conservatism had no effect on earnings quality, the financial performance had a negative effect on earnings quality, financial performance could not mediate the impact of intellectual capital on earnings quality, and financial performance could not mediate the impact of accounting conservatism on earnings quality.

Keyword: intellectual capital; accounting conservatism; financial performance; earnings quality.