tersebut diharapkan mampu meningkatkan transparansi dan kualitas laba yang dilaporkan.

2. Bagi Peneliti Selanjutnya

Penelitian selanjutnya disarankan untuk mengembangkan model penelitian dengan menambahkan variabel lain yang berpotensi memengaruhi *earnings quality* mengingat masih terdapat 49,9% variasi *earnings quality* yang dijelaskan oleh faktor di luar model penelitian. Selain itu, penelitian selanjutnya dapat memperluas periode pengamatan maupun cakupan sampel penelitian sehingga diperoleh hasil yang lebih komprehensif.

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