ABSTRAK

Septia Anis Setiyawati. 2026. Pengaruh *Book-Tax Differences, Board Busyness*, dan *Ceo Overconfidence* terhadap Kualitas Laba dengan *Audit Committee Effectiveness* sebagai Variabel Moderasi.Tugas Akhir. Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (1) Drs. Juli Murwani**,** M. Si. Pembimbing (II) Richo Diana Aviyanti, S.E., M.Ak.

Penelitian ini bertujuan untuk mengetahui pengaruh *Book-Tax Differences, Board Busyness*, dan *Ceo Overconfidence* terhadap Kualitas Laba dengan *Audit Committee Effectiveness* sebagai Variabel Moderasi. Penelitian ini dilakukan dengan menggunakan data sekunder berupa *annual report* perusahaan sektor infrastruktur yang terdaftar di bursa efek indonesia (BEI) tahun 2021-2025. Peelitian ini merupakan penelitian kuantitatif dengan uji analisis regresi berganda dan *Moderate Regression Analysis* (MRA). Sampel yang digunakan sebanyak 287 data yang dikumpulkan dengan metode *purpossive sampling*. Hasil penelitian menunjukkan bahwa *book-tax differences* berpengaruh negatif signifikan terhadap kualitas laba. Sementara itu, *board busyness* dan *CEO overconfidence* tidak berpengaruh signifikan terhadap kualitas laba. Pengujian moderasi menunjukkan bahwa *audit committee effectiveness* tidak mampu memoderasi pengaruh *book-tax differences* maupun *board busyness* terhadap kualitas laba. Namun, *audit committee effectiveness* mampu memperkuat pengaruh *CEO overconfidence* terhadap kualitas laba.

Kata Kunci : *Book-Tax Differences, Board Busyness, CEO Overconfidence, Audit Committee Effectiveness,* Kualitas Laba.

ABSTRAK

Septia Anis Setiyawati. 2026. *The Effect of Book-Tax Differences, Board Busyness, and CEO Overconfidence on Earnings Quality with Audit Committee Effectiveness as a Moderating Variable*. Final Project. Undergraduate Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisor (I) Drs. Juli Murwani, M.Si. Supervisor (II) Richo Diana Aviyanti, S.E., M.Ak.

This study aims to determine the effect of Book-Tax Differences, Board Busyness, and CEO Overconfidence on Earnings Quality with Audit Committee Effectiveness as a Moderating Variable. This study was conducted using secondary data in the form of annual reports of infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2025 period. This study is a quantitative study using multiple regression analysis and Moderate Regression Analysis (MRA). The sample used was 287 data collected using a purposive sampling method. The results indicate that book-tax differences have a significant negative effect on earnings quality. Meanwhile, board busyness and CEO overconfidence did not significantly impact earnings quality. Moderation tests showed that audit committee effectiveness was unable to moderate the effect of book-tax differences or board busyness on earnings quality. However, audit committee effectiveness was able to strengthen the effect of CEO overconfidence on earnings quality.

Keywords : *Book-Tax Differences, Board Busyness, CEO Overconfidence, Audit Committee Effectiveness, Earnings Quality.*