Abstract: *The purpose of this research is to examine the effect of debt financing, fair value accounting, managerial ability, sales volatility, and cash flow volatility to earnings quality. This research uses sample of manufacturing companies data that listed on the Indonesian Stock Exchange for the period 2013 – 2015. This research measures earnings quality by using accruals quality proxy. Data in this research are analyzed using multiple regression analysis. Analysis tool used by this research is IBM SPSS Statistics 23 program. The results of this research show that debt financing, fair value accounting, managerial ability, and sales volatility have insignificant effect to earnings quality, while cash flow volatility has significant effect to earnings quality.*

Keywords: *cash flow volatility, earnings quality*

Abstrak: *Penelitian ini bertujuan untuk menguji pengaruh debt financing, fair value accounting, managerial ability, sales volatility, dan cash flow volatility terhadap earnings quality. Penelitian ini menggunakan sampel berupa data perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013 – 2015. Penelitian ini mengukur earnings quality dengan menggunakan proksi accruals quality. Data penelitian ini dianalisis menggunakan analisis regresi berganda. Alat analisis yang digunakan dalam penelitian ini adalah program IBM SPSS Statistics 23. Hasil penelitian ini menunjukkan bahwa debt financing, fair value accounting, managerial ability, dan sales volatility tidak berpengaruh signifikan terhadap earnings quality, sedangkan cash flow volatility berpengaruh signifikan terhadap earnings quality.*

Kata kunci: *kualitas laba, volatilitas arus kas,*