

ABSTRACT

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THE IMPACT OF LEVERAGE, INVESTMENT OPPORTUNITY SET AND ACCOUNTING CONSERVATISM ON EARNINGS QUALITY OF FINANCIAL INSTITUTION LISTED AT INDONESIA STOCK EXCHANGE

(xv+94 pages; 2 figures; 16 tables; 7 appendixes)

This research aims to analyzes the impact of leverage, investment opportunity set and accounting conservatism on earnings quality of financial institution listed at Indonesia Stock Exchange from 2017 to 2019. This research uses a purposive sampling method. Through this method, there are 13 financial institution selected within the criteria with 39 total observations. The data of this research are procced through the SPSS 26. The coefficient of determination shows the value of 62%, which means 62% of the earnings quality is explained by the independent variables of this research, namely, leverage, investment opportunity set and accounting conservatism, while the other variables explain the other 38%. Based on the analyzed data results, it can be concluded that leverage partially has a significant impact on earnings quality. On the other hand, investment opportunity set and accounting conservatism do not significantly impact the earnings quality of financial institution listed at Indonesia Stock Exchange from 2017 to 2019. Leverage, investment opportunity set and accounting conservatism have a significant simultaneous impact on earnings quality of financial institution listed at Indonesia Stock Exchange from 2017 to 2019.

Keywords: Earnings Quality, Leverage, Investment Opportunity Set, Accounting Conservatism

References: 91 (1976-2021)

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(xv+94 halaman; 2 gambar; 16 tabel; 7 lampiran)

Penelitian ini bertujuan untuk menganalisis pengaruh hutang, set kesempatan investasi dan akuntansi konservatisme terhadap kualitas laba lembaga pembiayaan yang terdaftar di Bursa Efek Indonesia dari tahun 2017 hingga 2019. Penelitian ini menggunakan metode purposive sampling. Dengan menggunakan metode ini, terpilih 13 perusahaan yang sesuai dengan kriteria dengan total 39 objek observasi. Data yang telah dikumpulkan diproses melalui SPSS 26. Hasil uji koefisien determinasi menunjukkan nilai sebesar 62% yang berarti 62% kualitas laba dijelaskan oleh variabel independen penelitian ini yaitu hutang, set kesempatan investasi dan akuntansi konservatisme sedangkan variabel lain menjelaskan sisa 38% nya. Berdasarkan hasil analisis data, dapat disimpulkan bahwa secara partial hutang berpengaruh terhadap kualitas laba. Set kesempatan investasi dan akuntansi konservatisme secara partial tidak memberi pengaruh terhadap kualitas laba perusahaan lembaga pembiayaan yang tercatat di Bursa Efek Indonesia dari tahun 2017 hingga 2019. Hutang, set kesempatan investasi dan akuntansi konservatisme secara simultan memberi pengaruh signifikan terhadap kualitas laba perusahaan lembaga pembiayaan yang tercatat di Bursa Efek Indonesia dari tahun 2017 hingga 2019.

Kata Kunci: *Kualitas Laba, Hutang, Set Kesempatan Investasi, Akuntansi Konservatisme*
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