ABSTRAK

FAKTOR-FAKTOR YANG MEMPENGARUHI *KUALITAS LABA* PERUSAHAAN SEKTOR KEUANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (2017-2019)

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Perusahaan perbankan harus memiliki manajemen yang baik untuk mencapai tingkat profitabilitas yang maksimal yaitu dengan mengelola aktiva yang dikuasainya guna menciptakan *income*, profitabilitas suatu bank menggambarkan kemampuan bank bersangkutan untuk mendapatkan laba selama periode tertentu serta pengukuran kinerja suatu bank. Tujuan penelitian ini yakni guna mengetahui pengaruh Return On Asset,struktur modal, *Investment opportunity Set* dan Ukuran Perusahaan terhadap *Kualitas Laba* pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia Periode 2017-2019. Metode penelitian kuantitatif berupa angka dan dianalisis dengan statistik dan bersifat sebab akibat. Adapun populasi sebanyak 61 perusahaan sektor keuangan. Sampelnya 25 perusahaan dengan data 75 laporan keuangan. Hasilnya ialah *Return On Asset* berpengaruh terhadap kualitas laba pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia Periode 2017-2019. Struktur Modal, *Investment opportunity Set*, dan Ukuran Perusahaan tidak berpengaruh terhadap kualitas laba pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia Periode 2017-2019. *Return On Asset*, struktur modal dan *Investment opportunity Set* berpengaruh terhadap kualitas laba pada perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia Periode 2017-2019.

Kata Kunci: *Return On Asset*, Struktur Modal, *Investment Opportunity Set*, Ukuran perusahaan dan Kualitas Laba.

ABSTRACT

FACTORS AFFECTING THE QUALITY OF PROFIT OF REGISTERED FINANCIAL SECTOR COMPANIES ON THE INDONESIA STOCK EXCHANGE (2017-2019)

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Banking companies must have a great management to reach the maximum level of profitability by managing the assets that under their control to generate income. Profitability of bank companies indicates the capability of producing income during a certain period and performance measurement. The purpose of this study is to determine the effect of Return On Assets, Capital Structure, Investment Opportunity Set and Firm Size on Earnings Quality in financial sector companies listed on the Indonesia Stock Exchange for the 2017-2019 period. Quantitative research methods are in the form of numbers and analyzed statistically and are causal. The population is 61 companies in the financial sector. The sample is 25 companies with 75 financial statement's data. The result is that Return on Assets has an effect on the quality of earnings in financial sector companies listed on the Indonesia Stock Exchange for the 2017-2019 period. Capital Structure, Investment Opportunity Set, and Company Size have no effect on earnings quality in financial sector companies listed on the Indonesia Stock Exchange for the 2017-2019 period. Return On Assets, Capital Structure and Investment Opportunity Set have affected on earnings quality in financial sector companies listed on the Indonesia Stock Exchange for the 2017-2019 period.

Keywords: Return On Assets, Capital Structure, Investment Opportunity Set, Firm Size and Earnings Quality