

ABSTRAK

PENGARUH STRUKTUR MODAL, PROFITABILITAS, *CURRENT RATIO*, DAN UKURAN PERUSAHAAN TERHADAP KUALITAS LABA PADA PERUSAHAAN TEKNOLOGI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2022-2024

Program Studi Manajemen

Fakultas Ekonomi Dan Bisnis, Universitas Prima Indonesia

Penelitian ini bertujuan untuk mengetahui Pengaruh Struktur Modal, Profitabilitas, *Current Ratio*, dan Ukuran Perusahaan terhadap Kualitas Laba pada perusahaan Teknologi yang terdaftar di Bursa Efek Indonesia periode 2022-2024. Populasi dalam penelitian ini berjumlah 48 perusahaan. Sampel diperoleh dengan menggunakan metode purposive sampling, yaitu pemilihan sampel berdasarkan kriteria tertentu sehingga diperoleh sampel sebanyak 32 perusahaan. Total data sampel selama periode 2022-2024 sebanyak 96 sampel. Data dalam penelitian ini diperoleh dari situs resmi Bursa Efek Indonesia (BEI) yaitu www.idx.co.id. Metode analisis data yang digunakan adalah uji asumsi klasik, analisis regresi linear berganda, dan uji hipotesis dengan bantuan program spss. Hasil penelitian menunjukkan bahwa struktur modal dan profitabilitas berpengaruh terhadap kualitas laba. Sedangkan *current ratio* dan ukuran perusahaan tidak berpengaruh terhadap kualitas laba.

Kata Kunci : Struktur Modal, Profitabilitas, *Current Ratio*, Ukuran Perusahaan, Kualitas Laba

ABSTRACT

THE EFFECT OF CAPITAL STRUCTURE, PROFITABILITY, CURRENT RATIO, AND FIRM SIZE ON EARNINGS QUALITY IN TECHNOLOGY COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE PERIOD 2022-2024

**Management Study Program
Faculty of Economics and Business, Prima Indonesia University**

This study aims to determine the effect of capital structure, profitability, current ratio, and firm size on profit quality in technology companies listed on the Indonesia Stock Exchange for the period 2022-2024. The population in this study consisted of 48 companies. The sample was obtained using purposive sampling, which is the selection of samples based on certain criteria, resulting in a sample of 32 companies. The total sample data for the 2022-2024 period was 96 samples. The data in this study was obtained from the official website of the Indonesia Stock Exchange (IDX), namely www.idx.co.id. The data analysis methods used were classical assumption tests, multiple linear regression analysis, and hypothesis testing with the help of the SPSS program. The results of the study indicate that capital structure and profitability affect profit quality. Meanwhile, the current ratio and company size do not affect profit quality.

Keywords : Capital Structure, Profitability, Current Ratio, Firm Size, Earnings Quality