ABSTRAK

PENGARUH STRUKTUR MODAL, *INVESTMENT OPPORTUNITY SET*, UKURAN PERUSAHAAN, *RETURN ON ASSET* DAN LIKUIDITAS TERHADAP KUALITAS LABA PADA PERUSAHAAN JASA YANG TERDAFTAR DI BURSA EFEK INDONESIA

ANGELA JULIANANDA SITUMORANG

DONNA VALENTINA SINAGA

EDITA LAIA

Program Studi Akuntansi

Fakultas Ekonomi Universitas Prima Indonesia

Tujuan penelitian ini dilakukan untuk melihat dan menguji apakah pengaruh dari Struktur Modal , *Investment Opportunity Set* , Ukuran Perusahaan , *Return on Asset* dan Likuiditas terhadap Kualitas Laba pada Perusahaan Jasa yang terdaftar di BEI tahun 2017 - 2019 . Penelitian ini menggunakan metode dengan pendekatan deskriptif kuantitatif. Populasi yang diperoleh sebanyak 79 perusahaan yang terdaftar di BEI dari tahun 2017 - 2019 . Sampel yang diambil dengan menggunakan teknik *purposive sampling*. Teknik tersebut sering digunakan oleh para peneliti lain dikarenakan sampel yang didapat lebih mendekati ke tujuan penelitian . Sampel yang didapat berjumlah 16 perusahaan . Analisis data menggunakan beberapa analisis yaitu analisis linier berganda , uji koefisien determinasi , uji asumsi klasik, uji F dan uji t. Penelitian ini menunjukkan bahwa secara parsial Struktur Modal , *Investment Opportunity Set* , Ukuran Perusahaan , *Return on Asset* dan Likuiditas tidak berpengaruh signifikan terhadap Kualitas Laba yang terdaftar di BEI . Secara simultan Struktur Modal , *Investment Opportunity Set* , Ukuran Perusahaan, *Return on Asset* dan Likuiditas juga tidak berpengaruh secara signifikan terhadap Kualitas Laba pada perusahaan jasa yang terdaftar di Bursa Efek Indonesia .

Kata Kunci : Struktur Modal , *Investment Opportunity Set* , Ukuran Perusahaan , *Return on Asset* dan Likuiditas (*Current Ratio)*

ABSTRACT

THE EFFECT OF CAPITAL STRUCTURE, INVESTMENT OPPORTUNITY SET, COMPANY SIZE, RETURN ON ASSET AND LIQUIDITY ON EARNING QUALITY AT SERVICE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

ANGELA JULIANANDA SITUMORANG

DONNA VALENTINA SINAGA

EDITA LAIA

Accounting Study Program

Faculty of Economics , Prima Indonesia University

The purpose of this study was to see and test the effect of Capital Structure , Investment Opportunity Set, Company Size , Return on Asset and Liquidity on Earning Quality at Service Companies listed on The Indonesia Stock Exchange in 2017– 2019 . This research uses the quantitative descriptive approach . The population obtained was 79 companies listed on the Indonesia Stock Exchange from 2017– 2019 . Samples were taken by using purposive sampling technique . This technique is also often used by other researchers because the obtained samples are closer to the research objectives. The obtained samples were 16 companies . The data analysis used various kind of analysys, namely ; the multiple linear analysis , the coefficient of determination test , the classical assumption test , the F test and the t test . This result of this study shows that , partially, the Capital Structure , Investment Opportunity Set , Company Size , Return on Asset and Liquidity did not significantly affect the Earning Quality listed on the Indonesia Stock Exchange . Neither , simultaneously , the Capital Structure, Investment Opportunity Set , Company Size , Return on Asset and Liquidity is significant on the Earning Quality at Service Companies listed on the Indonesia Stock Exchange .

Keywords : Capital Structure , Investment Opportunity Set , Company Size , Return on Asset and Liquidity (Current Ratio).