

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh struktur modal, pertumbuhan laba, dan *investment opportunity set* (IOS) terhadap kualitas laba yang dimoderasi oleh komite audit. Struktur modal diukur menggunakan *leverage*, pertumbuhan laba diukur menggunakan rasio *profit growth*, *investment opportunity set* (IOS) diukur menggunakan *market value of book to asset value* dan komite audit diukur menggunakan jumlah anggota komite audit, sedangkan kualitas laba diukur menggunakan *discretionary accrual*.

Jenis penelitian ini adalah penelitian kuantitatif. Teknik pengambilan sampel penelitian ini menggunakan metode *purposive sampling*. Berdasarkan kriteria pengambilan sampel diperoleh sebanyak 39 perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2016-2020, sehingga jumlah sampel dalam penelitian ini yaitu 195 pengamatan. Penelitian ini menggunakan teknik analisis regresi linier berganda dengan menggunakan program SPSS 26.

Hasil penelitian ini menunjukkan bahwa struktur modal tidak berpengaruh terhadap kualitas laba, pertumbuhan laba berpengaruh positif terhadap kualitas laba, *investment opportunity set* (IOS) berpengaruh positif terhadap kualitas laba, komite audit tidak berpengaruh terhadap kualitas laba, komite audit tidak mampu memoderasi pengaruh struktur modal terhadap kualitas laba, komite audit tidak mampu memoderasi pengaruh pertumbuhan laba terhadap kualitas laba, dan komite audit mampu memoderasi pengaruh *investment opportunity set* (IOS) terhadap kualitas laba.

Kata kunci: struktur modal, pertumbuhan laba, *investment opportunity set* (ios), komite audit, kualitas laba

ABSTRACT

This research aimed to examine the effect of capital structure, profit growth, and Investment Opportunity Set (IOS) on profit quality which was moderated by the audit committee. Capital structure was measured by leverage, profit growth was measured by profit growth ratio, IOS was measured by market value of book to asset value, and audit committee was measured by a number of audit committee members, and profit quality was measured by discretionary accrual.

The research was qualitative. Moreover, the data collection technique used purposive sampling. In line with that, there were 39 basic industry and chemistry manufacturing companies which were listed on Indonesia Stock Exchange (IDX) 2016-2020 as a sample. In total, there were 195 observation samples. Furthermore, the data analysis technique used multiple linear regression.

The research result concluded that capital structure did not affect profit quality. On the other hand, profit growth had a positive effect on profit quality. Likewise, IOS had a positive effect on profit quality. In contrast, audit committee did not affect profit quality. Additionally, the audit committee could not moderate the effect of profit growth on profit quality. In addition, the audit committee could moderate the effect of IOS on profit quality.

Keywords: *Capital Structure, Profit Growth, Investment Opportunity Set (IOS), Audit Committee, Audit Quality*

