

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Investment Opportunity Set* (IOS), profitabilitas, likuiditas dan *leverage* terhadap kualitas laba. *Investment Opportunity Set* (IOS) diukur dengan rasio *Market to book value of asset*, profitabilitas diukur dengan *Return on asset* (ROA), likuiditas diukur dengan *Current Ratio* (CR), dan *leverage* diukur dengan *Debt to Equity Ratio* (DER).

Penelitian ini merupakan jenis penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan transportasi sejumlah 33 perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2021. Data yang digunakan dari penelitian ini adalah laporan tahunan (*annual report*) melalui website resmi Bursa Efek Indonesia. Sampel dalam penelitian ini diperoleh menggunakan *purposive sampling* dengan 2 kriteria yang telah ditentukan sehingga diperoleh sampel sebanyak 8 perusahaan dari 5 periode dengan keseluruhan data analisis sejumlah 40 data. Metode analisis yang digunakan pada penelitian ini adalah metode analisis regresi linier berganda dengan alat bantu SPSS.

Hasil penelitian ini menunjukkan bahwa variabel *Investment Opportunity Set* (IOS) dan likuiditas tidak berpengaruh terhadap kualitas laba. Sedangkan variabel profitabilitas dan *leverage* berpengaruh terhadap kualitas laba.

Kata kunci: *Investment Opportunity Set (IOS)*, Profitabilitas, Likuiditas, *Leverage*, Kualitas Laba.

ABSTRACT

This research aimed to examine the effect of the Investment Opportunity Set (IOS), profitability, liquidity, and leverage on the profit quality. Investment Opportunity Set (IOS) was measured by the Market book value of asset ratio, profitability was measured by Return on Asset (ROA), liquidity was measured by Current Ratio (CR), and leverage was measured by Debt to Equity Ratio (DER).

This research was quantitative. Moreover, the population was 13 Transportation companies listed on the Indonesia Stock Exchange (IDX) 2017-2021. The data were annual reports from the official website Indonesia Stock Exchange. Furthermore, the data collection technique used purposive sampling with 2 determined criteria. In line with that, there were 8 companies as the sample during 5 years. In total, there were 40 data samples. Additionally, the data analysis technique used multiple linear regression with SPSS.

The result indicated that both Investment Opportunity Set (IOS) and liquidity did not affect the profit quality. Meanwhile, profitability, as well as leverage, affected the profit quality.

Keywords: *Investment Opportunity Set (IOS), Profitability, Liquidity, Leverage, Profit Quality*

