

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *leverage*, *investment opportunity set*, dan *good corporate governance* terhadap kualitas laba perusahaan. *Leverage* diukur menggunakan *debt to equity ratio*, *investment opportunity set* diukur menggunakan *market to book value of asset ratio*, dan *good corporate governance* diukur menggunakan elemen dari variabel tersebut yaitu kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, dan komite audit berdasarkan proporsi dan kuantitas yang dimiliki perusahaan.

Jenis penelitian yang dilaksanakan yaitu penelitian kuantitatif. Populasi penelitian ini yaitu perusahaan manufaktur sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI). Proses pengambilan sampel menggunakan metode *purposive sampling* yaitu pengambilan sampel penelitian dengan menggunakan kriteria tertentu berdasarkan topik penelitian. Berdasarkan metode *purposive sampling* didapatkan 13 perusahaan. Data penelitian yang digunakan selama 3 tahun, yaitu tahun 2019 – 2021 sehingga diperoleh 39 data yang diolah. Teknik analisis data yang dilaksanakan menggunakan analisis regresi linier berganda, uji t, uji F, dan uji R<sup>2</sup>.

Hasil penelitian menunjukkan bahwa *investment opportunity set* berpengaruh negatif terhadap kualitas laba dan kepemilikan manajerial berpengaruh positif terhadap kualitas laba. Sedangkan *leverage*, kepemilikan institusional, dewan komisaris independen, dan komite audit tidak berpengaruh terhadap kualitas laba.

**Kata kunci :** kualitas laba, *leverage*, *investment opportunity set*, *good corporate governance*.

## **ABSTRACT**

*This research aimed to examine the effect of leverage, investment opportunity set, and Good Corporate Governance on companies' profit quality. The leverage was measured by Debt to Equity Ratio, Investment Opportunity Set was measured by Market Book Value of Asset Ratio, and Good Corporate Governance was measured by some elements from the variable namely; managerial ownership, institutional ownership, independent commissioner board, and audit committee based on proportion and quantity which were owned by companies.*

*The research was quantitative. Moreover, the population was Food and Beverage companies that were listed on the Indonesia Stock Exchange (IDX). The data collection technique used purposive sampling. In line with that, there were 13 companies as the sample. Furthermore, the data were taken for 3 years (2019-2021). In total, there were 39 data that were analyzed. Additionally, the data analysis technique used multiple linear regression, t-test, F-test, and R<sup>2</sup> test.*

*The result concluded that the investment opportunity set had a negative effect on profit quality. However, managerial ownership had a positive effect on profit quality. In contrast, leverage, institutional ownership, independent commissioner board, and audit committee did not affect profit quality.*

**Keywords:** *profit quality, leverage, investment opportunity set, good corporate governance*

