

## ABSTRAK

Penelitian ini bertujuan untuk menguji likuiditas, *leverage*, dan ukuran perusahaan terhadap kualitas laba. Likuiditas diukur dengan *Current Ratio* (CR), *leverage* diukur dengan *Debt to Equity Ratio* (DER) dan ukuran perusahaan diukur melalui Total Aset Perusahaan, sedangkan kualitas laba diukur dengan *Earnings Quality* (EQ) pada perusahaan *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2020-2023.

Jenis Penelitian yang dilakukan adalah penelitian kuantitatif. Populasi penelitian ini perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2023. Proses pengambilan sampel menggunakan *purposive sampling*, sehingga diperoleh 10 sampel perusahaan yang memenuhi kriteria yang telah ditentukan, dengan periode pengamatan selama 4 tahun maka data pada penelitian ini sebanyak 40 data pengamatan. Teknik analisis data menggunakan regresi linear berganda dengan bantuan program SPSS versi 26. Penelitian ini menggunakan metode analisis linear berganda, analisis data menggunakan asumsi klasik meliputi uji normalitas, uji multikolinieritas, uji autokorelasi, dan uji heteroskedastisitas.

Hasil penelitian ini menunjukkan bahwa likuiditas yang diukur dengan *current ratio* berpengaruh positif terhadap kualitas laba, *leverage* yang diukur dengan *debt to equity ratio* berpengaruh positif terhadap kualitas laba. Sedangkan ukuran perusahaan yang diukur dengan total aset perusahaan tidak berpengaruh terhadap kualitas laba.

**Kata Kunci:** Likuiditas, *Leverage*, Ukuran Perusahaan, Kualitas Laba

## **ABSTRACT**

*This research examines the effect of liquidity, leverage, and firm size on profit quality. Liquidity was measured by Current Ratio (CR), leverage was measured by Debt to Equity Ratio (DER), and firm size was measured by the company's total asset. While the profit quality was measured by Earnings Quality (EQ) at Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX) during 2020-2023.*

*The research applies quantitatively. The population consists of Property and Real Estate companies listed on IDX 2020-2023. Furthermore, the data collection technique used purposive sampling, with 10 companies which fulfilled the criteria as a sample. The data were observed for 4 years; therefore, there were 40 data observation samples. Moreover, the data analysis technique used multiple linear regression with SPSS 26. The research used data analysis using classical assumption, namely normality, multicollinearity, autocorrelation, and heteroscedastic.*

*The result shows that liquidity, which is measured by current ratio, has a positive effect on profit quality. Leverage, which is measured by debt to equity ratio, has a positive effect on profit quality. Firm size, which is measured by company's total assets, does not affect profit quality.*

**Keywords:** *liquidity, leverage, firm size, profit quality.*

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*Jay*  
STIESIA  
STIESIA Indonesia Center

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