

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh (1) solvabilitas terhadap kualitas laba, (2) profitabilitas terhadap kualitas laba, (3) pertumbuhan laba terhadap kualitas laba, (4) *free cash flow* terhadap kualitas laba.

Jenis penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah seluruh *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2021-2023. Teknik pengambilan sampel dipilih menggunakan metode *purposive sampling* berdasarkan kriteria tertentu. Berdasarkan hasil metode *purposive sampling* diperoleh 47 perusahaan *food and beverages* sebagai penelitian dengan sampel total 141. Teknik analisis data menggunakan regresi linier berganda dengan bantuan SPSS versi 26.

Hasil penelitian menunjukkan bahwa: (1) solvabilitas dengan proksi *debt to equity ratio* berpengaruh positif terhadap kualitas laba, (2) profitabilitas dengan proksi *net profit margin* berpengaruh positif terhadap kualitas laba, (3) Pertumbuhan laba tidak memiliki pengaruh terhadap kualitas laba, (4) *free cash flow* yang diprosikan dengan rasio FCF berpengaruh negatif terhadap kualitas laba.

Kata kunci: Kinerja Keuangan, Pertumbuhan Laba, *Free Cash Flow*, Kualitas Laba.

ABSTRACT

This research aims to examine and analyze the effect of (1) solvability on profit quality, (2) profitability on profit quality, (3) profit growth on profit quality, and (4) free cash flow on profit quality.

The research applies quantitatively. The population consists of all Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) during 2021-2023. Furthermore, the data collection technique used purposive sampling with certain criteria. In line with that, there were 47 companies taken as a sample with 141 data samples in total. Moreover, the data analysis technique used multiple linear regression with SPSS 26 versions.

The result shows that (1) solvability with a proxy of Debt to Equity Ratio has a positive effect on profit quality, (2) profitability with a proxy of Net Profit Margin has a positive effect on profit quality, (3) profit growth does not affect profit quality, and (4) free cash flow has a negative effect on profit quality.

Keywords: *financial performance, profit growth, free cash flow, and profit quality.*

