

ABSTRAK

PENGARUH *INVESTMENT OPPORTUNITY SET (IOS)*, PERTUMBUHAN LABA DAN *KONSERVATISME* AKUNTANSI TERHADAP KUALITAS LABA

(Studi Kasus pada Perusahaan Manufaktur Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2019-2024)

Oleh

Jihan Nursyarifa Julianti

213403132

Pembimbing I : H. Tedi Rustendi, S.E., M.Si., Ak., CA., ASEAN CPA

Pembimbing II : Desiana, S.E., M. Akun., CFA.

Penelitian ini bertujuan untuk mengetahui perkembangan *Investment Opportunity Set (IOS)*, Pertumbuhan Laba, *Konservatisme* Akuntansi, dan Kualitas Laba pada perusahaan manufaktur subsektor makanan dan minuman periode 2019–2024. Selain itu, penelitian ini bertujuan untuk mengetahui pengaruh IOS, Pertumbuhan Laba, dan *Konservatisme* Akuntansi secara parsial maupun secara bersama-sama terhadap Kualitas Laba. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif. Sampel penelitian berjumlah 17 perusahaan yang dipilih melalui metode *purposive* sampling dengan menggunakan data sekunder dari laporan keuangan tahunan. Analisis data dilakukan dengan regresi data panel menggunakan software Eviews 12. Hasil penelitian menunjukkan bahwa: (1) IOS, Pertumbuhan Laba, dan *Konservatisme* Akuntansi secara simultan berpengaruh terhadap Kualitas Laba; (2) *Investment Opportunity Set* secara parsial tidak berpengaruh terhadap Kualitas Laba; (3) Pertumbuhan Laba secara parsial tidak berpengaruh terhadap Kualitas Laba; dan (4) *Konservatisme* Akuntansi secara parsial berpengaruh dan signifikan terhadap Kualitas Laba.

Kata kunci: *Investment Opportunity Set*, Pertumbuhan Laba, *Konservatisme* Akuntansi, Kualitas Laba, Perusahaan Manufaktur Subsektor Makanan dan Minuman.

ABSTRACK

The Effect of Investment Opportunity Set (IOS), Profit Growth, and Accounting Conservatism on Earnings Quality

(Case Study of Manufacturing Companies in the Food and Beverage Sub-Sector listed on the Indonesia Stock Exchange for the Period 2019 – 2024)

By

Jihan Nursyarifa Julianti

213403132

Guide I : H. Tedi Rustendi, S.E., M.Si., Ak., CA., ASEAN CPA

Guide II : Desiana, S.E., M. Akun., CFA.

This study aims to examine the development of the Investment Opportunity Set (IOS), Profit Growth, Accounting Conservatism, and Earnings Quality in food and beverage manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2024 period. In addition, this study investigates the partial and simultaneous effects of IOS, Profit Growth, and Accounting Conservatism on Earnings Quality. The research employs a quantitative method with a descriptive approach. The sample consists of 17 companies selected through purposive sampling, using secondary data obtained from annual financial reports. Data analysis was conducted using panel data regression with Eviews 12 software. The results indicate that: (1) IOS, Profit Growth, and Accounting Conservatism jointly have a significant effect on Earnings Quality; (2) Investment Opportunity Set has no partial effect on Earnings Quality; (3) Profit Growth has no partial effect on Earnings Quality; and (4) Accounting Conservatism has a significant partial effect on Earnings Quality.

Keywords: *Investment Opportunity Set, Profit Growth, Accounting Conservatism, Earnings Quality, food and beverage sector manufacturing firms.*