

ABSTRAK

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Riset ini dilaksanakan untuk mengetahui dampak *leverage*, profitabilitas, likuiditas, dan ukuran perusahaan terhadap kualitas laba, dengan menggunakan jenis riset kausal untuk mengetahui hubungan sebab akibat antara dua variabel atau lebih. Sampel riset ini diperoleh dari perusahaan manufaktur subsektor makanan dan minuman yang tercatat di Bursa Efek Indonesia periode 2016-2020, dengan menggunakan metode purposive sampling. Berdasarkan kriteria sampel riset, diperoleh 13 perusahaan yang memenuhi kriteria, sehingga sampel yang digunakan sebanyak 65 data laporan keuangan. Hasil riset membuktikan bahwa secara simultan, *leverage*, profitabilitas, likuiditas, dan ukuran perusahaan berdampak terhadap kualitas laba. Kemudian, secara parsial, riset menunjukkan bahwa *leverage* (DER) berdampak negatif terhadap kualitas laba, profitabilitas (NPM) berdampak positif terhadap kualitas laba, likuiditas (CR) berdampak positif terhadap kualitas laba, dan ukuran perusahaan (FS) tidak berdampak signifikan terhadap kualitas laba.

Kata kunci: *Leverage*, Profitabilitas, Likuiditas, Ukuran Perusahaan, Kualitas Laba

ABSTRACT

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This research aims to discover the impact of leverage, profitability, liquidity, and firm size on earnings quality, applying causal comparative research method to find out the causal correlation between two or more variables. The samples of this research are obtained from food and beverage sub-sector manufacturing companies that are listed on Indonesia Stock Exchange during the period of 2016-2020, based on purposive sampling method. Referring to the sample criteria, there are 13 companies that fulfill the criteria, resulting 65 financial statements as the research samples. The research proves that leverage, profitability, liquidity, and firm size affect earnings quality simultaneously. Furthermore, partially, this research indicates that leverage (DER) has a negative impact on earnings quality, whereas profitability (NPM) and liquidity (CR) has a positive impact on earnings quality, and firm size (FS) has no significant impact on earnings quality.

Keywords: Leverage, Profitability, Liquidity, Firm Size, Earnings Quality