

## **ABSTRAK**

**Satria Udin, (2021).** Pengaruh Profitabilitas, Likuiditas, Leverage, Dan Investment Opportunity Set terhadap Kualitas Laba Dengan Ukuran Perusahaan Sebagai Variabel Kontrol Pada perusahaan manufaktur yang terdaftar di Bursa efek indonesia (Periode 2013-2017). Pembimbing I Ibu Meliana. dan Pembimbing II pak Nurdin.

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Likuiditas, Leverage dan Investment Opportunity Set terhadap Kualitas Laba Dengan Ukuran Perusahaan Sebagai Variabel Kontrol Pada Perusahaan manufaktur yang terdaftar di BEI Periode 2013-2017. Pemilihan sampel menggunakan *purposive sampling*, di peroleh sampel sebanyak 51 perusahaan. Metode analisis yang di gunakan dalam penelitian ini menggunakan analisis linear berganda. Hasil penelitian ini menunjukkan bahwa Profitabilitas berpengaruh terhadap kualitas Laba. Sedangkan Likuiditas, Leverage dan *Investment Opportunity Set* tidak berpengaruh terhadap Kualitas Laba.

**Kata Kunci:** Kualitas Laba; Profitabilitas; Likuiditas; *Leverage*; *Investment Opportunity Set*.

## **ABSTRACT**

**Satria Udin, (2021).** *The Effect of Profitability, Liquidity, Leverage, and Investment Opportunity Set on Earnings Quality With Company Size as Control Variable in manufacturing companies listed on the Indonesian Stock Exchange (2013-2017 period). Advisor I, Mrs, Meliana. and Advisor II, Mr. Nurdin.*

*This study aims to determine the effect of Profitability, Liquidity, Leverage and Investment Opportunity Set on Earning Quality with Firm Size as Control Variable in Manufacturing Companies listed on the IDX for the period 2013-2017. Sample selection using purposive sampling, obtained a sample of 51 companies. The analytical method used in this study uses multiple linear analysis. The results of this study indicate that profitability has an effect on the quality of earnings. whereas Liquidity, Leverage and Investment Opportunity Set has no effect on Earnings Quality.*

**Keywords:** *Profitability; Profitability; Liquidity; Leverage; Investment Opportunity Set.*