Ayu Lestari, 13322033, **Pengaruh Investment Opportunity Set, Struktur Modal, Ukuran Perusahaan, dan Mekanisme Good Corporate Governance Terhadap Kualitas Laba Perusahaan**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Agustus, 2017

ABSTRAK

Penelitian ini bertujuan untuk melakukan pengujian serta mendapatkan bukti empiris mengenai faktor-faktor yang mempengaruhi kualitas laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Kualitas laba akan diukur dengan menggunakan koefisien respon laba (ERC). Penelitian ini menggunakan metode purposive sampling dalam pemilihan sampel dari perusahaan manufaktur yang terdaftar di BEI periode 2012 sampai 2016. Dengan menggunakan 20 perusahaan manufaktur di sektor industri barang konsumsi dan pengujian yang dilakukan dengan menggunakan analisis regresi linear berganda. Diperoleh hasil pengujian secara simultan yang menunjukkan bahwa *investment opportunity set*, struktur modal, ukuran perusahaan, dan mekanisme *good corporate governance* berpengaruh terhadap kualitas laba. Hasil secara parsial menunjukkan bahwa struktur modal berpengaruh negative dan signifikan terhadap kualitas laba. Ukuran perusahaan, komposisi dewan komisaris independen, dan kepemilikan manajerial berpengaruh positif dan signifikan terhadap kualitas laba. Sedangkan *investment opportunity set* dan kepemilikan institusional tidak berpengaruh terhadap kualitas laba.

Kata kunci : *Invsetment opportunity set*, struktur modal, ukuran perusahaan, mekanisme *good corporate governance*, dan kualitas laba.

Ayu Lestari, 13322033, ***The Influence of Investment Opportunity Set, Capital Structure, Company Size, and Good Corporate Governance Mechanism on Company Profit Quality***, *Accounting, Faculty of Economics and Business, Muhammadiyah University of Gresik, August, 2017*

ABSTRACT

The purpose of this study is to get the empirical evidence about the factors that affect the quality of earnings at manufacturing companies listed on the Indonesian Stock Exchange (BEI). The quality of profit will be measured by using earnings response coefficient (ERC). This study uses purposive sampling method in the sample selection of manufacturing companies listed on the BEI period 2012 to 2016. Using 20 manufacturing companies in the sector of consumer goods industry and testing conducted by using multiple linear regression analysis. Simultaneous test results show that investment opportunity set, capital structure, firm size, and good corporate governance mechanism have an effect on earnings quality. The results partially indicate that capital structure have a negative and significant effect on earnings quality. The size of the company, the composition of independent board of commissioners, and managerial ownership have a positive and significant effect on earnings quality. While investment opportunity set and institutional ownership have no effect on earnings quality.

Keywords : Investment opportunity set, capital structure, firm size, good corporate governance mechanism, and earnings quality.