

**Pengaruh Pertumbuhan Laba, Likuiditas, dan *Investment Opportunity Set*  
(IOS) Terhadap Kualitas Laba (Studi Pada Perusahaan LQ45 yang  
Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2016 – 2020)**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh pertumbuhan laba, likuiditas, dan *investment opportunity set* terhadap kualitas laba. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan LQ45 yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2016 – 2020. Metode pengambilan sampel yang digunakan adalah *purposive sampling*. *Purposive sampling* merupakan suatu teknik dengan pertimbangan tertentu atau yang memenuhi kriteria tertentu, sehingga sampel yang dapat diambil dalam penelitian ini adalah 20 perusahaan LQ45 dari total 45 perusahaan. Selama periode pengamatan menunjukkan bahwa data terdistribusi normal. Berdasarkan hasil uji multikolonieritas, autokorelasi, dan heteroskedastisitas tidak ditemukan data yang menyimpang dari uji asumsi klasik. Hal ini menunjukkan bahwa data yang tersedia memenuhi syarat untuk menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa variabel pertumbuhan laba berpengaruh positif terhadap kualitas laba, likuiditas tidak berpengaruh terhadap kualitas laba, dan *investment opportunity set* tidak berpengaruh terhadap kualitas laba. Sedangkan variabel pertumbuhan laba, likuiditas, dan *investment opportunity set* secara simultan berpengaruh terhadap kualitas laba.

**Kata Kunci:** Pertumbuhan Laba; Likuiditas; IOS; dan Kualitas Laba

***The Effect of Profit Growth, Liquidity, and Investment Opportunity Set (IOS)  
on Earnings Quality (Study on LQ45 Companies Listed on the Indonesia Stock  
Exchange (IDX) 2016 – 2020)***

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***ABSTRAC***

*This research aims to examine the effect of profit growth, liquidity, and investment opportunity set on earnings quality. This study uses a quantitative approach. The population in this study were LQ45 companies listed on the Indonesia Stock Exchange (IDX) during 2016 - 2020. The sampling method used was purposive sampling. Purposive sampling is a technique with certain considerations or that meets certain criteria so that the samples that can be taken in this study are 20 LQ45 companies from a total population of 45 LQ45 companies. During the period of observation, it shows that the data is normally distributed. Based on the results of the multicollinearity, autocorrelation, and heteroscedasticity tests, there was no data that deviated from the classical assumption test. This indicates that the available data are eligible to use multiple linear regression analysis. The results showed that the profit growth variable had a positive effect on earnings quality, liquidity had no effect on earnings quality, and the investment opportunity set had no effect on earnings quality. While the variables of profit growth, liquidity, and investment opportunity set simultaneously have a effect on earnings quality.*

***Keywords:*** Profit Growth; Liquidity; IOS; and Earnings Quality