

ABSTRAK

Kualitas laba merupakan keakuratan penyampaian nilai laba yang dilaporkan oleh perusahaan dalam laporan keuangan. Laba dapat digolongkan sebagai laba yang berkualitas jika disajikan sesuai dengan realita yang sebenarnya. Laba dari suatu perusahaan dikatakan baik tidak hanya dari perolehan besarnya kuantitas laba tersebut, tetapi juga harus memiliki bobot dalam segi kualitas pula. Riset ini dilakukan dengan maksud untuk mengetahui besarnya pengaruh dari *investment opportunity set*, konservatisme akuntansi dan *institutional ownership* terhadap kualitas laba yang disajikan perusahaan secara parsial juga simultan. Penelitian kuantitatif ini menggunakan 8 sampel perusahaan dari total 36 perusahaan perkebunan dan tanaman pangan yang terdaftar di Bursa Efek Indonesia. Teknik yang dipilih dalam membantu proses pengambilan sampel analisa ini ialah teknik purposive sampling. Proses analisa dilakukan dengan menggunakan *software Microsoft Excel* dan *IBM SPSS Statistic* versi 22. Hasil analisa dari penelitian ini menyimpulkan bahwa *investment opportunity set* dan *institutional ownership* tidak berpengaruh, sedangkan konservatisme akuntansi dapat berpengaruh terhadap kualitas laba. Hasil analisa yang menggunakan uji F menyimpulkan bahwa *investment opportunity set*, konservatisme akuntansi dan *institutional ownership* berpengaruh terhadap kualitas laba.

Kata kunci : *Investment Opportunity Set, Konservatisme Akuntansi, Institutional Ownership, Kualitas Laba*

ABSTRACT

Earnings quality is the accuracy of conveying the profit value reported by the company in the financial statements. Profit can be classified as quality profit if it is presented in accordance with actual reality. The profits of a company are said to be good not only in terms of the quantity of profits obtained, but must also have weight in terms of quality as well. This research was carried out with the aim of determining the magnitude of the influence of investment opportunity set, accounting conservatism and institutional ownership on the quality of profits presented by companies partially and simultaneously. This quantitative research used 8 sample companies from a total of 36 plantation and food crop companies listed on the Indonesia Stock Exchange. The technique chosen to assist the sampling process for this analysis is the purposive sampling technique. The analysis process was carried out using Microsoft Excel and IBM SPSS Statistics version 22 software. The results of the analysis from this research concluded that investment opportunity set and institutional ownership had no effect, while accounting conservatism could affect earnings quality. The results of the analysis using the F test conclude that investment opportunity set, accounting conservatism and institutional ownership influence earnings quality.

Keywords: Investment Opportunity Set, Accounting Conservatism, Institutional Ownership, Earnings Quality