

ABSTRAK

This study aims to examine the effect of earnings growth, liquidity, and investment opportunity set on the quality of earnings in manufacturing companies food and beverage sub sector listed on the Indonesia Stock Exchange during the period 2012-2017. The sample of this research was selected using purposive sampling and obtained 10 companies per annum. The hypothesis testing in this research used multiple regression models. The results showed that partially earnings growth and liquidity doesn't have significant effect to the quality earnings, but the variable liquidity has a significant on the quality earnings.

Keywords: The Quality Earning, Earnings Growth, Liquidity, Investment Opportunity Set.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pertumbuhan laba, likuiditas, dan *investment opportunity set* terhadap kualitas laba pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama periode 2012-2017. Sampel penelitian ini dipilih menggunakan *purposive sampling* dan diperoleh data sebanyak 10 perusahaan dengan pertahun. Pengujian hipotesis dalam penelitian ini menggunakan model regresi berganda. Hasil penelitian menunjukkan bahwa secara parsial pertumbuhan laba dan *investment opportunity set* tidak berpengaruh terhadap kualitas laba, namun variabel likuiditas berpengaruh terhadap kualitas laba.

Kata kunci: Kualitas Laba, Pertumbuhan Laba, Likuiditas, *Investment Opportunity Set*.