

ABSTRAK

Fakultas Ekonomi dan Bisnis

Program Studi S-1 Akuntansi

2020

Puteri Chairunnisa Saragih

121.2016.135

Pengaruh Asimetri Informasi, *Investment Opportunity Set* (IOS) dan *Voluntary Disclosure* Terhadap Kualitas Laba Serta Tinjauannya Menurut Sudut Pandang Islam (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019)

Uraian Abstrak

Penelitian ini bertujuan untuk menguji Asimetri Informasi, *Investment Opportunity Set* (IOS) dan *Voluntary Disclosure* Terhadap Kualitas Laba. Asimetri informasi dalam penelitian ini diukur dengan menggunakan *bid-ask spread*, *investment opportunity set* (IOS) diukur menggunakan *market to book value of asset ratio* (MBVA), dan *voluntary disclosure* diukur menggunakan *disclosure indeks*. Penelitian ini menggunakan populasi perusahaan manufaktur yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2015-2019. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel 14 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan dan laporan tahunan perusahaan yang diperoleh dari situs resmi *Indonesian Stock Exchange* (IDX). Metode analisis yang digunakan adalah regresi linear berganda dengan aplikasi SPSS versi 25.0. Hasil penelitian menunjukkan bahwa variabel *investment opportunity set* (IOS) dan *voluntary disclosure* berpengaruh positif terhadap kualitas laba, variabel asimetri informasi tidak berpengaruh terhadap kualitas laba dan secara keseluruhan dalam perspektif Islam bahwa asimetri informasi, *investment opportunity set* (IOS) dan *voluntary disclosure* terhadap kualitas laba sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al- Qur'an dan Hadis.

Kata kunci: Asimetri Informasi, *Investment Opportunity Set*, *Voluntary Disclosure*, Kualitas Laba

ABSTRAK

Faculty of Economics and Business

Undergraduated Program Bachelor of Accounting

2020

Puteri Chairunnisa Saragih

121.2016.135

The Influence of Information Asymmetry, Investment Opportunity Set (IOS) and Voluntary Disclosure of Earnings Quality and its Overview from the Islamic Point of View (in manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019)

Abstract Description

This study aims to examine the effect of information asymmetry, investment opportunity set (IOS) and voluntary disclosure of earnings quality. Information asymmetry in this study is measured using bid-ask spread, investment opportunity set (IOS) is measured using market to book value of asset ratio (MBVA), and voluntary disclosure is measured using disclosure indeks. This study uses a population of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2015-2019. The technique in population used in this study was purposive sampling, obtaining datas from 14 companies as samples. This study uses secondary data, namely the company's financial statements and annual report obtained from the official website of the Indonesian Stock Exchange (IDX). The analytical method used is multiple linear regression with the SPSS version 25.0 application. The results of the study indicates that the investment opportunity set (IOS) and voluntary disclosure have a positive effect on the earnings quality, information asymmetry variables has not a influence on the earnings quality and overall in the Islamic perspective that of information asymmetry, investment opportunity set (IOS) and voluntary disclosure of earnings quality have fulfilled the Islamic Shari'a as a whole in every supporting variable as stated in the Qur'an and Hadith.

Keywords: Information Asymmetry, Investment Opportunity Set (IOS), Voluntary Disclosure, Earnings Quality