

## ABSTRAK

Fakultas Ekonomi dan Bisnis  
Program Studi S-1 Akuntansi  
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**Alma Purwaningtyas**

**121.2017.149**

**Pengaruh *Investment Opportunity Set*, *Leverage*, dan Likuiditas Terhadap Kualitas Laba Serta Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Perusahaan BEI Periode 2015-2019).**

### Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *investment opportunity set*, *leverage*, dan likuiditas terhadap kualitas laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. Metode penelitian ini menggunakan *purposive sampling* sehingga diperoleh 42 perusahaan dengan 210 sampel data. Metode analisis meliputi uji statistik deskriptif, uji asumsi klasik, analisis regresi berganda dan pengujian hipotesis. Berdasarkan hasil penelitian menunjukkan bahwa variabel *leverage* dan likuiditas berpengaruh positif terhadap kualitas laba. Variabel *investment opportunity set* tidak berpengaruh terhadap kualitas laba. Serta secara keseluruhan dalam perspektif Islam bahwa *investment opportunity set*, *leverage*, dan likuiditas terhadap kualitas laba sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata kunci: Kualitas Penghasilan, *Leverage*, Likuiditas dan Set Peluang Investasi (IOS).

## **ABSTRACT**

*Faculty of Economics and Business  
S-1 Accounting Study Program  
2021.*

**Alma Purwaningtyas  
121.2017.149**

***The Influence of Investment Opportunity Set, Leverage, and Liquidity on Earning Quality and Its Review from an Islamic Point of View (Study on Manufacturing Companies Listed on the IDX for the 2015-2019 Period).***

### ***Abstract***

*This study aims to determine the effect of investment opportunity set, leverage, and liquidity on earnings quality in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2019 period. This research method uses purposive sampling in order to obtain 42 companies with 210 data samples. The analytical methods include descriptive statistical tests, classical assumption tests, multiple regression analysis and hypothesis testing. Based on the results of the study indicate that the leverage and liquidity variables have a positive effect on earnings quality. The investment opportunity set variable has no effect on earnings quality. And overall from the Islamic perspective that the investment opportunity set, leverage, and liquidity on earnings quality have complied with Islamic law as a whole in every supporting variable as stated in the Qur'an and Hadith.*

*Keywords: Income Quality, Leverage, Liquidity and Investment Opportunity Set (IOS).*