

## ABSTRAK

**Marina, 143010018, 2018, Pengaruh *Investment Opportunity Set* Dan Proporsi Komisaris Independen Terhadap Kualitas Laba Pada Perusahaan Manufaktur Subsektor Industri Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode Tahun 2012-2016, STIE Eka Prasetya, Program Studi Akuntansi, Pembimbing I : Ngiw Aman Harja, S.E., M.M., Pembimbing II : Yonson Pane, S.E., M.Si.**

Penelitian ini bertujuan untuk mengetahui pengaruh *investment opportunity set* dan proporsi komisaris independen terhadap kualitas laba secara parsial dan secara simultan pada perusahaan manufaktur subsektor industri konsumsi yang terdaftar di Bursa Efek Indonesia periode tahun 2012-2016.

Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan data sekunder. Unit analisis dan observasi dalam penelitian ini adalah perusahaan manufaktur subsektor industri konsumsi yang terdaftar di Bursa Efek Indonesia dengan jumlah populasi sebanyak 37 perusahaan. Dari populasi, dipilih dengan teknik *purposive sampling* dan diperoleh sebanyak 20 perusahaan selama 5 periode yaitu periode 2012-2016 yang berjumlah 100 sampel. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda dengan persamaan regresi **kualitas Laba = -0.143 – 0.149 *Investment Opportunity Set* – 0.470 Proporsi Komisaris Independen + e**. Hasil penelitian secara parsial menunjukkan bahwa *investment opportunity set* memiliki nilai  $t_{hitung} > t_{tabel}$  yaitu  $-2.082 < 1.984$  dan nilai signifikan  $< 0.05$  yaitu  $0.042 < 0.05$  serta proporsi komisaris independen memiliki nilai  $t_{hitung} > t_{tabel}$  yaitu  $-1.856 < 1.984$  dan nilai signifikan  $> 0.05$  yaitu  $0.069 > 0.05$ . Hasil penelitian secara simultan menunjukkan bahwa *investment opportunity set* dan proporsi komisaris independen memiliki nilai  $F_{hitung} > F_{tabel}$  yaitu  $3.208 > 2.70$  dan nilai signifikan  $< 0.05$  yaitu  $0.048 < 0.05$ . Koefisien Determinasi (*R Square*) sebesar 0.101 atau 10,1% yang berarti variabel kualitas laba dapat dijelaskan oleh variabel *investment opportunity set* dan proporsi komisaris independen.

Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial *investment opportunity set* tidak berpengaruh signifikan terhadap kualitas laba dan variabel proporsi komisaris independen tidak berpengaruh tidak signifikan terhadap kualitas laba. Secara simultan, variabel *investment opportunity set* dan proporsi komisaris independen berpengaruh signifikan terhadap kualitas laba.

**Kata kunci :** *Investment Opportunity Set*, Proporsi Komisaris Independen, Kualitas Laba

## ABSTRACT

**Marina, 143010018, 2018, Influence of Investment Opportunity Set And Proportion Of Independent Commissioner On Profit Quality At Manufacturing Company Subsector Consumption Industry Listed In Indonesia Stock Exchange Period Year 2012-2016, STIE Eka Prasetya, Accounting Study Program, Supervisor I: Ngiw Aman Harja, S.E., M.M., Supervisor II: Yonson Pane, S.E., M.Si.**

*This study aims to determine the effect of investment opportunity set and proportion of independent commissioners to the quality of profit partially and simultaneously in manufacturing companies subsectors of the consumption industry listed on the Indonesia Stock Exchange period 2012-2016.*

*This research uses quantitative data type and data source is secondary data. The unit of analysis and observation in this research is manufacturing company subsector of consumption industry listed on Indonesia Stock Exchange in 2016 as with a total population of 37 companies. From the population, selected by purposive sampling technique and obtained as many as 20 companies for 5 periods namely the period 2012-2016 which amounted to 100 samples. The method of analysis used in this study is multiple regression analysis **Profit Quality = -0.143 – 0.149 Investment Opportunity Set – 0.470 Proportion Of Independent Commissioner + e.***

*The result of partial research shows that investment opportunity set has  $t_{count} > t_{table}$  that is  $-2,082 < 1.984$  and significant value  $< 0.05$  is  $0.042 < 0.05$  and the proportion of independent commissioner has  $t_{count} > t_{table}$  is  $-1.856 < 1.984$  and significant value  $> 0.05$  is  $0.069 > 0.05$ . The result of simultaneous research shows that investment opportunity set and proportion of independent commissioner have  $F_{count} > F_{table}$  that is  $3.208 > 2.70$  and significant value  $< 0.05$  is  $0.048 < 0.05$ . Coefficient of Determination (R Square) is 0.101 or 10.1% which means the variable of profit quality can be explained by investment opportunity set variable and proportion of independent commissioner.*

*The conclusion of the results of this study indicates that partially investment opportunity set has no effect significant to profit quality and variable proportion of independent commissioner has no effect no significant to profit quality. Simultaneously, investment opportunity set variables and the proportion of independent commissioners have a significant effect on profit quality.*

**Keywords : Investment Opportunity Set, Proportion of Independent Commissioner, Profit Quality**