

ABSTRACT

The Effect Of Investment Opportunity Set, Firm Size And Institutional Ownership On Earnings Quality (In Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange 2017–2021)

Dewi Kartika Sari¹⁾, Farhan Ady Pratama²⁾, Putri Mutira²⁾

¹⁾ Students of the Accounting Departement, Pembangunan Jaya University

²⁾ Lecturer in the Accounting Departement, Pembangunan Jaya University

This study aims to determine and understand the effect of Investment Opportunity Set, Firm Size and Institutional Ownership on Earnings Quality, in which this research was conducted on consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange in 2017-2021. The population of this study is 66 consumer non-cyclicals sector companies listed on the IDX for the period 2017 to 2021, with a total sample of 185 samples obtained using a purposive sampling method. The data analysis technique uses multiple linear regression analysis with data processing through eviews12 software. The results of this study reveal that Investment Opportunity Set and Firm Size have an effect on Earnings Quality, while Institutional Ownership has no effect on Earnings Quality. Simultaneously, the variable Investment Opportunity Set, Firm Size and Institutional Ownership have an affect Earnings Quality.

Keywords: *Investment Opportunity Set, Firm Size, Institutional Ownership, Earnings Quality.*

Libraries : 43

Publication Year : 2018-2023