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## Pengaruh Kualitas Laba Terhadap Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia

Musada, Nisrina Dewi

**Abstrak**

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Penelitian ini bertujuan untuk mengetahui pengaruh kualitas laba terhadap nilai perusahaan. Leverage dan firm size digunakan sebagai variabel kontrol dalam penelitian ini untuk mengetahui hubungan kualitas laba terhadap nilai perusahaan. Data yang digunakan dalam penelitian ini adalah data sekunder laporan keuangan perusahaan manufaktur pada tahun 2016-2020 yang diambil dari Bursa Efek Indonesia (BEI). Teknik analisis data yang digunakan adalah regresi linear berganda menggunakan program Eviews 10. Melalui pengujian serangkaian penelitian ini adalah prosedur sampling dan diperoleh 79 perusahaan manufaktur yang dijadikan sampel dalam penelitian. Hasil menunjukkan bahwa discretionary accruals yang diadopsi sebagai proxy kualitas laba berpengaruh negatif signifikan terhadap nilai perusahaan, leverage dan firm size yang digunakan sebagai variabel kontrol berpengaruh positif signifikan terhadap nilai perusahaan.

**Kata Kunci:** Kualitas Laba, Discretionary Accruals, Leverage, Firm Size, Nilai Perusahaan.

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Kata Kunci: Kualitas Laba, Discretionary Accruals, Leverage, Firm Size, Nilai Perusahaan.

**ABSTRACT**

The study aims to determine the effect of earnings quality on firm value. Leverage and firm size are used as control variables in this study to support the relationship between earnings quality and firm value. The research uses secondary data from the financial statements of manufacturing companies in 2016-2020 obtained from the Indonesia Stock Exchange. We use multiple linear regression data analysis with the help of the Eviews 10 program. There are 79 manufacturing companies sampled in this study. The results show that discretionary accruals which are used as a proxy for earnings quality have a significant negative impact on firm value, leverage and firm size used as control variables have a significant positive impact on firm value.

**Keywords:** Earnings Quality, Discretionary Accruals, Leverage, Firm Size, Firm Value.

**Keywords**  
Laba dan nilai perusahaan yang penting, quality.

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**KEYWORDS**

Discretionary accruals, kualitas laba, nilai perusahaan, profitabilitas, leverage, firm size.

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