

ABSTRACT

The research aims to determine the effect of capital structure, book tax differences, persistence profit, and investment opportunity set on profit quality. The research design used in this research is quantitative. This research was conducted on companies in the food and beverage sub sector listed on the Indonesia Stock Exchange (IDX) for the period 2020-2023. The sampling method used was purposive sampling. The results of the sample selection showed that there were 31 companies that met the criteria. The data analysis method used was multiple linear regression analysis using SPSS version 24. The results of this research indicate that (1) capital structure has a negative effect on profit quality; (2) book tax differences proxied as permanent differences have a positive effect on profit quality and temporary differences have a negative effect on profit quality; (3) profit persistence has a negative effect on profit quality; (4) investment opportunity set has a positive effect on profit quality.

Keyword : capital structure, book tax differences, persistence profit, investment opportunity set, profit quality

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh struktur modal, *book tax differences*, persistensi laba, *investment opportunity set* terhadap kualitas laba. Desain penelitian yang digunakan dalam penelitian ini adalah kuantitatif. Penelitian ini dilakukan pada perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2023. Metode pengambilan sampel secara *purposive sampling*. Hasil pemilihan sampel, terdapat 31 perusahaan yang memenuhi kriteria. Metode analisis data yang digunakan yaitu analisis regresi linier berganda dengan menggunakan SPSS versi 24. Hasil penelitian ini menunjukkan bahwa: (1) struktur modal berpengaruh negatif terhadap kualitas laba; (2) *book tax differences* yang diproksikan menjadi beda permanen berpengaruh positif terhadap kualitas laba dan beda temporer berpengaruh negatif terhadap kualitas laba; (3) persistensi laba berpengaruh negatif terhadap kualitas laba; (4) *investment opportunity set* berpengaruh positif terhadap kualitas laba.

Kata kunci : struktur modal, *book tax differences*, persistensi laba, *investment opportunity set*, kualitas laba