

# Pengaruh Kualitas Laporan Keuangan Terhadap Efisiensi Investasi Perusahaan Manufaktur Sektor Barang Konsumsi Indonesia Periode 2016-2020 = The Effect of Financial Report Quality on Investment Efficiency in Consumer Goods Manufacturing Companies On 2016-2020

Azkadela Sani Afifah, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20525125&lokasi=lokal>

---

## Abstrak

Penelitian ini bertujuan untuk meneliti pengaruh kualitas laporan keuangan terhadap efisiensi investasi perusahaan manufaktur sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Sampel terdiri dari 36 perusahaan manufaktur sektor barang konsumsi dengan jumlah observasi sebanyak 180. Metode yang digunakan pada penelitian ini adalah regresi logistik biner dengan data panel. Hasil penelitian menyatakan bahwa dari empat variabel kualitas keuangan yang digunakan, hanya konservatisme akuntansi yang secara signifikan berpengaruh negatif terhadap overinvestment, walaupun berpengaruh positif terhadap underinvestment. Variabel kualitas akrual, perataan laba, dan relevansi nilai laba berpengaruh tidak memiliki pengaruh signifikan terhadap overinvestment dan underinvestment.

.....This study aims to examine the effect of financial reporting quality on the investment efficiency of companies in the consumer goods manufacturing sector listed on the Indonesia Stock Exchange for the 2016-2020 period. The sample consists of 36 manufacturing companies in the consumer goods sector with a total of 180 observations. The method used in this study is binary logistic regression with panel data. The results of the study stated that of the four financial quality variables used, only accounting conservatism had a significant negative effect on overinvestment, although it had a positive effect on underinvestment. The variables of accrual quality, earning smoothing, and earning value relevance have no significant effect on overinvestment and underinvestment.