

**Pengaruh Pengungkapan *Corporate Social Responsibility* dan *Investment Opportunity Set* Terhadap Kualitas Laba dengan Komisaris Independen sebagai Pemoderasi**

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**ABSTRAK**

Tujuan penelitian yang dilakukan adalah untuk mencari bukti empiris bahwa pengungkapan *corporate social responsibility* dan *investment opportunity set* berpengaruh positif terhadap kualitas laba dan mencari bukti empiris bahwa komisaris independen dapat memperkuat pengaruh antara pengungkapan *corporate social responsibility* dan *investment opportunity set* terhadap kualitas laba. Populasi dalam penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia dengan indeks SRI-Kehati periode 2015-2019. Sampel penelitian ditentukan menggunakan teknik sensus atau sampel jenuh yang berdasarkan kriteria populasi. Penelitian ini dianalisis dengan menggunakan analisis regresi linear berganda dan uji residual dengan aplikasi SPSS versi 25. Hasil analisis dari penelitian ini menunjukkan bahwa pengungkapan *corporate social responsibility* tidak berpengaruh terhadap kualitas laba. Komisaris independen tidak dapat memperkuat pengaruh antara pengungkapan *corporate social responsibility* terhadap kualitas laba. *Investment opportunity set* berpengaruh positif terhadap kualitas laba. Komisaris independen tidak dapat memperkuat pengaruh antara *investment opportunity set* terhadap kualitas laba. Dengan demikian perusahaan dalam melakukan pengungkapan CSR sesuai GRI *Standards* atau GRI G4 belum maksimal. *Investment opportunity set* yang tinggi memiliki laba yang sesuai dengan kondisi yang sebenarnya untuk menunjukkan bahwa perusahaan mempunyai kesempatan untuk tumbuh dimasa depan. Keterbatasan dalam penelitian ini adalah jumlah sampel dan nilai *adjusted r square* dalam penelitian ini relatif kecil.

Kata Kunci: pengungkapan *corporate social responsibility*, *investment opportunity set*, kualitas laba, komisaris independen.

**The Effect of Corporate Social Responsibility Disclosure and Investment Opportunity Set on Earnings Quality with Independent Commissioners as Moderates**

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**ABSTRACT**

The purpose of this research is to find empirical evidence that the corporate social responsibility disclosure and investment opportunity set has a positive effect on earnings quality and to find empirical evidence that independent commissioners can strengthen the influence between corporate social responsibility disclosure and investment opportunity set on earnings quality. The population in this study are non-financial companies listed on the Indonesia Stock Exchange with the SRI-Kehati index for the 2015-2019 period. The research sample was determined using a census technique or a saturated sample based on population criteria. This study was analyzed using multiple linear regression analysis and residual test with SPSS version 25 application. The results of the analysis of this study indicate that the corporate social responsibility disclosure does not affect earnings quality. Independent commissioners cannot strengthen the effect of corporate social responsibility disclosure on earnings quality. Investment opportunity set has a positive effect on earnings quality. Independent commissioners cannot strengthen the influence of the investment opportunity set on earnings quality. Thus the company in making CSR disclosures according to GRI Standards or GRI G4 has not been maximized. A high investment opportunity set has a profit that is by actual conditions to show that the company has the opportunity to grow in the future. The limitations of this study are the number of samples and the value of adjusted r square in this study is relatively small.

Keywords: corporate social responsibility disclosure, investment opportunity set, earnings quality, independent commissioner.