

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *prudence* akuntansi dan *growth opportunity* terhadap relevansi nilai laporan keuangan dengan kualitas laba sebagai variabel moderasi. Metode yang digunakan pada penelitian adalah metode kuantitatif dengan pendekatan penelitian deskriptif dan verifikatif. Jumlah populasi yang ada dalam penelitian ini sebanyak 96 perusahaan Sektor *Basic Materials* yang terdaftar di Bursa Efek Indonesia, teknik *purposive sampling* digunakan untuk menentukan sampel sehingga diperoleh 33 sampel yang memenuhi kriteria dengan jumlah pengamatan data sebanyak 165 kali untuk data selama 5 tahun. Analisis data menggunakan analisis deskriptif, uji asumsi klasik, dan pengujian hipotesis menggunakan regresi linier berganda dan regresi moderasi. Hasil penelitian menunjukkan *prudence* akuntansi dan *growth opportunity* berpengaruh secara parsial berpengaruh terhadap relevansi nilai laporan keuangan. Kualitas laba tidak dapat memoderasi hubungan *Prudence* akuntansi terhadap relevansi nilai laporan keuangan. Kualitas laba dapat memoderasi hubungan *growth opportunity* terhadap relevansi nilai laporan keuangan.

Kata Kunci: *growth opportunity*, kualitas laba, *prudence* akuntansi, relevansi nilai laporan keuangan

ABSTRACT

This study aims to determine the effect of accounting prudence and growth opportunity on the value relevance of financial statements with earnings quality as a moderating variable. The method used in research is quantitative method with descriptive and verification research approaches. The total population in this study were 96 companies in the Basic Materials Sector listed on the Indonesia Stock Exchange, purposive sampling technique was used to determine the sample so that 33 samples were obtained that met the criteria with a total of 165 data observations for data for 5 years. Data analysis uses descriptive analysis, classical assumption tests, and hypothesis testing using multiple linear regression and moderation regression. The results showed that accounting prudence and growth opportunity partially affect the value relevance of financial statements. Earnings quality cannot moderate the relationship between accounting prudence and the relevance of the value of financial statements. Earnings quality can moderate the growth opportunity relationship on the relevance of the value of financial statements.

Keywords: growth opportunity, earnings quality, accounting prudence, value relevance of financial statements