

ABSTRACT

This research aims to examine the effect of accounting information quality on labor investment efficiency with litigation risk as a moderating variable in manufacturing companies listed on the Indonesia Stock Exchange in 2021-2022. The variables used in the test are the quality of accounting information as the independent variable and labor investment efficiency as the dependent variable and litigation risk as the moderating variable.

This study used manufacturing companies in 2021-2022 with a total sample of 112 samples. Sampling is based on a purposive sampling method that follows certain criteria. Multiple regression analysis and moderation regression analysis are the methods used in the study.

The results of this study indicate that the quality of accounting information has a significant positive effect on labor investment efficiency and litigation risk cannot moderate the relationship between the level of labor investment efficiency and the quality of accounting information.

Keywords: litigation risk, accounting information quality, labor investment efficiency.