

ABSTRAK

Evelyn Clarissa (01012180002)

PENGARUH *EARNINGS MANAGEMENT* TERHADAP *FINANCIAL DISTRESS*

(xii + 52 halaman: 1 gambar; 4 tabel; 1 lampiran)

Penelitian ini memiliki tujuan untuk menguji dan mengetahui pengaruh *earnings management* terhadap *financial distress*. *Earnings management* diproksikan oleh *absolute discretionary accruals* dan *financial distress* diproksikan oleh Altman *EMS score*. Data sekunder dikumpulkan melalui laman resmi Bursa Efek Indonesia dan S&P *Capital IQ*, dan mencakup 793 perusahaan publik di Indonesia sebagai populasi dan sampel perusahaan yang terpilih sejumlah 411 perusahaan dengan periode observasi 2015 sampai 2019. Dengan regresi logistik data panel, hasil uji menunjukkan bahwa *earnings management* berpengaruh secara negatif dan signifikan terhadap *financial distress*. Selain itu, seluruh variabel kontrol tidak berpengaruh terhadap *financial distress*.

Kata kunci : *Earnings management, financial distress*

Referensi : 28 (1968-2021)

ABSTRACT

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THE EFFECT OF EARNINGS MANAGEMENT ON FINANCIAL DISTRESS

(xii + 52 halaman: 1 gambar; 4 tabel; 1 lampiran)

The purpose of this study is to examine and determine the effect of earnings management on financial distress. Earnings management is measured by absolute discretionary accruals, and financial distress is measured by the Altman EMS score. In addition, secondary data were collected by the official website of the Indonesia Stock Exchange and S&P Capital IQ, and included 793 public companies in Indonesia as a population and 411 selected companies over a five-year period of observation. Using panel data logistic regression, the test results indicate earnings management has a negative and significant effect on financial distress. Additionally, all control variables have no effect on financial distress.

Keywords : Earnings management, financial distress.

Reference : 28 (1968-2021)