

ABSTRACT

SATNAM KAUR

03012180083

THE IMPACT OF PROFITABILITY, LEVERAGE AND SALES GROWTH TOWARD EARNINGS MANAGEMENT IN PROPERTY AND REAL ESTATE COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

(xvi + 120 pages; 5 figures; 16 tables; 7 appendixes)

This study aims to determine the impact of profitability (ROA), leverage (DAR) and sales growth toward earnings management. This research is carried out on property and real estate companies listed in Indonesia Stock Exchange in the period of 2018-2020.

This study uses a sampling technique with purposive sampling method. By using the purposive sampling method, it obtained total sample of 18 companies that meet the criteria of total population of 75 companies. The source of information used in this study comes from the financial statements of property and real estate companies listed in Indonesia Stock Exchange. To analyze the data, this study carried out descriptive statistical tests, classical assumption tests, multiple linear regression analysis, and hypothesis testing.

The conclusion that can be drawn from this study is that profitability (ROA) has a positive insignificant impact on earnings management partially. Leverage (DAR) has a positive significant impact on earnings management partially. Sales growth has a negative significant impact on earnings management partially. Profitability (ROA), leverage (DAR), and sales growth have a significant impact on earnings management simultaneously.

Keywords: Profitability, Leverage, Sales Growth, Earnings Management

References: 39 (1976-2020)

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Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas (ROA), leverage (DAR) dan pertumbuhan penjualan terhadap manajemen laba. Hal ini dilaksanakan pada perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia pada tahun 2018-2020.

Penelitian ini menggunakan teknik pengumpulan sample dengan metode purposive sampling. Dengan menggunakan metode purposive sampling diperoleh total sample 18 perusahaan yang memenuhi kriteria dari total populasi 75 perusahaan. Sumber informasi yang digunakan dalam penelitian ini berasal dari laporan keuangan perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia. Untuk menganalisis data, penelitian ini melaksanakan uji statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda, dan uji hipotesis.

Kesimpulan yang dapat ditentukan dari penelitian ini bahwa profitabilitas (ROA) berpengaruh positif tidak signifikan terhadap manajemen laba secara parsial. Leverage (DAR) berpengaruh positif signifikan terhadap manajemen laba secara parsial. Pertumbuhan penjualan berpengaruh negatif signifikan terhadap manajemen laba secara parsial. Profitabilitas (ROA), leverage (DAR), dan pertumbuhan penjualan berpengaruh signifikan terhadap manajemen laba secara simultan.

Kata Kunci: Profitability, Leverage, Sales Growth, Earnings Management

Referensi: 39 (1976-2020)