

## ABSTRAK

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### **PENGARUH *FINANCIAL DISTRESS*, KUALITAS AUDIT, DAN KOMISARIS INDEPENDEN TERHADAP MANAJEMEN LABA DENGAN *GOOD CORPORATE GOVERNANCE* SEBAGAI VARIABEL MODERASI**

(xv + 94 halaman: 1 gambar; 20 tabel; 2 lampiran)

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *financial distress*, kualitas audit, dan komisaris independen terhadap manajemen laba dengan *good corporate governance* sebagai variabel moderasi. Dalam penelitian ini, manajemen laba diukur dengan proksi *discretionary accrual* menggunakan *Modified Jones Model* dan *good corporate governance* diukur dengan proksi independensi komite audit. Penelitian ini menggunakan data sekunder yang berasal dari perusahaan sektor *consumer staples* kategori *food and staples retailing* dan *household and personal product* yang terdapat di 4 negara Asia Tenggara, yaitu Indonesia, Singapura, Malaysia, dan Thailand, serta terdaftar di *S&P Capital IQ* selama periode 2017-2021. Hasil dari penelitian ini menunjukkan bahwa *financial distress* berpengaruh negatif terhadap manajemen laba, tetapi komisaris independen berpengaruh positif terhadap manajemen laba. Di sisi lain, hasil dari penelitian ini juga menunjukkan bahwa kualitas audit tidak berpengaruh terhadap manajemen laba. Selain itu, hasil dari penelitian ini juga menunjukkan bahwa *good corporate governance* sebagai variabel moderasi memperkuat pengaruh negatif *financial distress* terhadap manajemen laba dan memperkuat pengaruh positif komisaris independen terhadap manajemen laba, tetapi tidak dapat memoderasi pengaruh kualitas audit terhadap manajemen laba.

Referensi: 79 (1968-2022)

**Kata Kunci:** *financial distress*, kualitas audit, komisaris independen, manajemen laba, *good corporate governance*

## **ABSTRACT**

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***THE IMPACT OF FINANCIAL DISTRESS, AUDIT QUALITY, AND INDEPENDENT COMMISSIONERS ON EARNINGS MANAGEMENT WITH GOOD CORPORATE GOVERNANCE AS MODERATING VARIABLE***

*(xv + 94 pages: 1 image; 20 tables; 2 appendices)*

*This study aims to examine and analyze the impact of financial distress, audit quality, and independent commissioners on earnings management with good corporate governance as moderating variable. In this study, earnings management is measured by discretionary accrual using Modified Jones Model and good corporate governance is measured by audit committee independence. This study uses secondary data from consumer staples sector companies in food and staples retailing and household and personal products categories which are located in 4 Southeast Asia countries, namely Indonesia, Singapore, Malaysia, and Thailand, and also listed on S&P Capital IQ during the 2017-2021 period. This study finds that financial distress negatively affects earnings management, but independent commissioners positively affect earnings management. On the other hand, audit quality does not affect earnings management. This study also finds that good corporate governance strengthens the negative impact of financial distress on earnings management and strengthens the positive impact of independent commissioners on earnings management, but does not moderate the impact of audit quality on earnings management.*

*References: 79 (1968-2022)*

***Keywords:*** *financial distress, audit quality, independent commissioners, earnings management, good corporate governance*