

## ABSTRAK

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### **“PENGARUH *OPPORTUNISTIC BEHAVIOUR*, *LEVERAGE*, *FINANCIAL DISTRESS* TERHADAP *EARNINGS MANAGEMENT* PADA PERUSAHAAN NONKEUANGAN”**

(v + 62 halaman: 1 gambar, 9 tabel; 2 lampiran)

Penelitian ini menguji mengenai pengaruh *opportunistic behaviour*, *leverage*, *financial distress* terhadap *earnings management*. Sampel diambil dari perusahaan nonkeuangan yang melaporkan laporan keuangan secara berturut dari tahun 2010 sampai 2019 dengan metode *purposive sampling*, sehingga memperoleh data sampel sebanyak 232 perusahaan. Data mengenai *earnings management* diukur menggunakan model kothari (2005), *opportunistic behaviour* terdiri dari *free cash flow* (FCF) yang diukur dengan metode *lehn&Poulsen* (1989) dan *profitability* yang diukur dengan *Return on Assets* (ROA), *leverage* diukur dengan *Debt Ratio* (DR) dan *financial distress* diukur dengan model Zmijewski (1984) selama periode penelitian. Data akan diuji menggunakan uji regresi linear berganda menggunakan program STATA. Hasil penelitian menunjukkan bahwa (1) *Opportunistic Behaviour* dari sisi FCF memengaruhi peningkatan signifikan terhadap *earnings management*, dari sisi *profitability* tidak memengaruhi peningkatan tetapi signifikan terhadap *earnings management*, (2) *leverage* tidak memengaruhi peningkatan dan juga tidak signifikan terhadap *earnings management*, dan (3) *financial distress* tidak memengaruhi dan juga tidak signifikan terhadap *earnings management*.

Kata kunci: *Earnings Management*, *Opportunistic Behaviour*, *Leverage*, *Financial Distress*

## ABSTRACT

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### **“THE EFFECT OF OPPORTUNISTIC BEHAVIOUR, LEVERAGE, FINANCIAL DISTRESS ON EARNINGS MANAGEMENT NON-FINANCIAL COMPANY IN INDONESIA”**

(v + 62 pages: 1 picture, 9 tables; 2 attachments)

This study examines the effect of opportunistic behaviour, leverage, financial distress on earnings management. Samples were taken from non-financial companies that reported financial statements consecutively from 2010 to 2019 using the purposive sampling method, thus obtaining sample data of 232 companies. Data regarding earnings management as measured by using the Kothari (2005) model, opportunistic behavior consists of free cash flow (FCF) as measured by the Lehn & Poulsen method (1989) and profitability as measured by Return on Assets (ROA), leverage is measured by Debt Ratio (DR) and financial distress were measured by the Zmijewski model (1984) during the study period. The data will be tested using multiple linear regression using the STATA program. The results showed that (1) the opportunistic behavior from the FCF side, affects a significant increase in earnings management, in terms of profitability does not affect the increase but on earnings management, (2) leverage does not affect and also not significant to earnings management, and (3) financial distress does not affect and also not significant to earnings management.

Keywords: Earnings Management, Opportunistic Behaviour, Leverage, Financial Distress