

## ABSTRAK

Jerika Elsera (01017190007)

### **“PENGARUH *LEVERAGE*, KUALITAS AUDIT, *FREE CASH FLOW*, DAN KEBIJAKAN DIVIDEN TERHADAP MANAJEMEN LABA”**

(xiii + 69 halaman: 9 Tabel; 2 Gambar; 2 Lampiran)

Penelitian ini dilakukan untuk menguji pengaruh *leverage*, kualitas audit, *free cash flow*, dan kebijakan dividen terhadap manajemen laba. Sampel pada penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia selama periode 2013 – 2019. Sampel kemudian dipilih menggunakan metode *purposive sampling* sehingga sampel yang diperoleh adalah 150 perusahaan atau 1.050 observasi. Pengujian dilakukan dengan menggunakan regresi linier berganda. Variabel dependen yang digunakan dalam penelitian ini adalah manajemen laba. Manajemen laba diukur dengan menggunakan model Kothari (2005). Selanjutnya variabel independen yang digunakan adalah *leverage*, kualitas audit, *free cash flow*, dan kebijakan dividen. Hasil penelitian yang diperoleh (1) *leverage* berpengaruh positif terhadap manajemen laba, (2) kualitas audit berpengaruh positif terhadap manajemen laba, (3) *free cash flow* berpengaruh negatif terhadap manajemen laba, (4) kebijakan dividen tidak berpengaruh terhadap manajemen laba.

Referensi: 33 (1976 – 2020)

**Kata Kunci** : manajemen laba akrual, *leverage*, kualitas audit, *free cash flow*, kebijakan dividen.

## **ABSTRACT**

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### **“THE EFFECT OF LEVERAGE, AUDIT QUALITY, FREE CASH FLOW, AND DIVIDEND POLICY ON EARNINGS MANAGEMENT”**

*(xiii + 69 Pages; 9 Tables; 2 Pictures; 2 Attachments)*

*This study was conducted to examine the effect of leverage, audit quality, free cash flow, and dividend policy on earnings management. The sample in this study were non-financial companies listed on the Indonesia Stock Exchange during the period 2013 - 2019. The sample was then selected using the purposive sampling method so that the sample obtained was 150 companies or 1,050 observations. Tests are carried out using multiple linear regression. The dependent variable used in this study is earnings management. Earnings management is measured using the Kothari (2005) model. Furthermore, the independent variables used are leverage, audit quality, free cash flow, and dividend policy. The research results obtained that (1) leverage has a positive effect on earnings management, (2) audit quality has a positive effect on earnings management, (3) free cash flow has a negative effect on earning management, (4) dividend policy has no effect on earnings management.*

*Reference : 33 (1976 – 2020)*

**Keywords :** *accrual earnings management, leverage, audit quality, free cash flow, dividend policy.*