

## ABSTRAK

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### ***CLASSIFICATION SHIFTING PADA ENTITAS YANG TERINDIKASI MENGALAMI FINANCIAL DISTRESS***

(xiv + 125 halaman: 1 gambar; 17 tabel; 3 lampiran)

Penelitian ini bertujuan untuk mengetahui apakah Apakah perusahaan yang terindikasi mengalami *financial distress* melakukan manajemen laba *classification shifting* dengan memanfaatkan akun *other comprehensive income*. Penelitian ini menggunakan data sekunder berupa laporan keuangan perusahaan yang terdaftar di Bursa Efek Indonesia dan S&P Capital IQ selama periode 2016-2020. Sampel yang digunakan berjumlah 445 observasi yang diperoleh dari 89 perusahaan yang memenuhi kriteria pengambilan sampel. Metode analisis yang digunakan adalah regresi data panel, dimana hasil regresi menunjukkan bahwa perusahaan yang terindikasi melakukan financial distress tidak memanfaatkan akun *other comprehensive income* dalam melakukan *classification shifting*. Namun, pada kondisi *financial distress* menjelang kebangkrutan (tahap akhir), perusahaan terbukti mengelola *other comprehensive income* dalam melakukan *classification shifting*.

Referensi: 56 (1976 - 2021)

**Kata kunci:** *classification Shifting*, tahapan *financial distress*, *other comprehensive income*.

## ABSTRACT

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### ***CLASSIFICATION SHIFTING ON ENTITIES THAT ARE INDICATED TO EXPERIENCE FINANCIAL DISTRESS***

*(xiv. + 125 pages: 1 pictures; 17 Tabels; 3 attachments)*

*This study aims to determine whether companies that are indicated to be experiencing financial distress perform classification shifting earnings management by utilizing other comprehensive income accounts. This study uses secondary data in the form of financial statements of companies listed on the Indonesia Stock Exchange and S&P Capital IQ during the 2016-2020 period. The sample used is 445 observations obtained from 89 companies that meet the sampling criteria. The analytical method used is panel data regression, where the regression results show that companies indicated to be in financial distress do not take advantage of other comprehensive income accounts in performing classification shifting. However, in the financial distress condition nearing bankruptcy (final stage), the company was proven to manage other comprehensive income in performing classification shifting.*

*Reference: 56 (1976-2021)*

***Keywords:*** *classification shifting, financial distress stages, other comprehensive income.*

