# ABSTRACT

**PRISCILA AURELIA**
**03012210029**

## THE IMPACT OF PROFITABILITY TOWARDS EARNING MANAGEMENT IN INFRASTRUCTURE COMPANIES LISTED IN THE IDX FOR THE PERIOD 2019-2023

(xi+38 pages; 1 figures; 11 tables; 6 appendixes)

The objectives of this research is to analyze whether profitability has an impact towards earning management in infrastructure companies listed in the IDX for the period 2019-2023. The dependent variable that became the test material in this study is earning management. The research Model is limited to examining only the independent variables in the form of profitability. In addition, there are control variables namely leverage, liquidity, company size, and sales growth.

This research method is using quantitative approach and collection of secondary data through financial report listed on the Indonesia Stock Exchange. The number of companies that became the population in this study is 50 companies and 45 companies are taken as the number of samples through purposive sampling method and result in 225 observations in total with five year observations. The data analysis method in this research includes: descriptive statistics, correlation test, normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, anova test, r square, and hypothesis test.

Based on the data analysis, the findings of this research shows that profitability has positive impact towards earning management in infrastructure companies listed in the IDX for the period 2019-2023.

**Keywords: Profitability, Earning Management, Infrastructure Sector, Indonesia Stock Exchange**

References: 24 (2020-2024)

# ABSTRAK

**PRISCILA AURELIA**
**03012210029**

## PENGARUH PROFITABILITAS TERHADAP MANAJEMEN LABA PADA PERUSAHAAN INFRASTRUKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019-2023

*(xi+40 halaman; 1 gambar; 11 tabel; 6 lampiran)*

Penelitian ini bertujuan untuk menganalisis apakah profitabilitas berpengaruh terhadap manajemen laba pada perusahaan infrastruktur yang terdaftar di BEI periode 2019-2023. Variabel dependen yang menjadi bahan pengujian dalam penelitian ini adalah manajemen laba. Model penelitian dibatasi hanya meneliti variabel independen berupa profitabilitas. Selain itu, terdapat variabel kontrol yaitu leverage, likuiditas, ukuran perusahaan, dan pertumbuhan penjualan.

Metode penelitian ini menggunakan pendekatan kuantitatif dan pengumpulan data sekunder melalui laporan keuangan yang terdaftar di Bursa Efek Indonesia. Jumlah perusahaan yang menjadi populasi dalam penelitian ini adalah 50 perusahaan dan 45 perusahaan diambil sebagai jumlah sampel melalui metode purposive sampling dan menghasilkan total 225 observasi dengan periode pengamatan selama lima tahun. Metode analisis data dalam penelitian ini meliputi: statistik deskriptif, uji korelasi, uji normalitas, uji multikolinieritas, uji heteroskedastisitas, uji autokorelasi, uji anova, r square, dan uji hipotesis.

Berdasarkan hasil analisis data, temuan dari penelitian ini menunjukkan bahwa profitabilitas berpengaruh positif terhadap manajemen laba pada perusahaan infrastruktur yang terdaftar di BEI periode 2019-2023.

*Kata kunci: Profitabilitas, Manajemen Laba, Sektor Infrastruktur, Bursa Efek Indonesia*

*Referensi 24 (2020-2024)*