

ABSTRACT

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THE EFFECT OF EARNINGS MANAGEMENT TOWARDS FINANCIAL PERFORMANCE

(xvi + 59 pages; 2 figures; 16 tables; 1 graphs; 5 appendices)

This study examines the effect of Earnings Management on Financial Performance in Consumer Non-Cyclicals Companies listed on the Indonesia Stock Exchange for the period 2019-2023, using Discretionary Accruals to measure the level of earnings management. The research sample was selected using a purposive sampling technique, resulting in 211 observations from companies that met certain criteria. The data analysis methods used were descriptive statistics, classical assumption tests, multiple linear regression analysis, hypothesis testing and determinant coefficient analysis (R^2). Multiple linear regression analysis was used in this study with earnings management as an independent variable and control variables including current ratio, company size, debt-to-asset ratio, and sales growth. The results of this study indicate the effect of earnings management variables, company size, debt to asset ratio and sales growth have an effect on financial performance, while the current ratio does not affect financial performance. While simultaneously the variables of earnings management, current ratio, company size, debt-to-asset ratio, and sales growth have a significant effect on financial performance. Based on the results of the coefficient of determination (R^2), the contribution of the independent variable to the dependent variable has a value of 33%.

Keywords: Earnings Management, Consumer Non-Cyclicals, Financial Performance, Discretionary Accruals

References: 28 (2012 – 2024)

ABSTRAK

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PENGARUH MANAJEMEN LABA TERHADAP KINERJA KEUANGAN

(xvi + 59 halaman; 2 gambar; 16 tabel; 1 grafik; 5 lampiran)

Penelitian ini mengkaji pengaruh manajemen laba terhadap kinerja keuangan pada Perusahaan Consumer non Cyclical yang terdaftar di Bursa Efek Indonesia periode 2019 – 2023, dengan menggunakan Discretionary Accruals dalam mengukur Tingkat manajemen laba. Sampel penelitian dipilih menggunakan teknik purposive sampling, menghasilkan 211 observasi dari perusahaan yang memenuhi kriteria tertentu. Metode analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, pengujian hipotesis dan analisis koefisien determinan (R^2). Analisis regresi linier berganda digunakan dalam penelitian ini dengan manajemen laba sebagai variabel independen serta variabel kontrol meliputi rasio lancar, ukuran perusahaan, debt-to-asset ratio, dan pertumbuhan penjualan. Hasil penelitian ini menunjukkan pengaruh variabel manajemen laba, ukuran Perusahaan, debt to asset ratio dan pertumbuhan penjualan memiliki berpengaruh terhadap kinerja keuangan, sedangkan rasio lancar tidak berpengaruh terhadap kinerja keuangan. Sedangkan secara simultan variabel manajemen laba, rasio lancar, ukuran Perusahaan, debt-to-asset ratio, dan pertumbuhan penjualan berpengaruh signifikan terhadap kinerja keuangan. Berdasarkan hasil koefisien determinasi (R^2), kontribusi variabel independen terhadap variabel dependen memiliki nilai 33%.

Kata Kunci: Manajemen Laba, Consumer Non-Cyclicals, Kinerja Keuangan, Discretionary Accruals

Referensi: 28 (2012 – 2024)