

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh *Leverage*, Profitabilitas, *Financial Distress*, dan *Leverage* Terhadap Manajemen Laba yang di Moderasi Oleh Kepemilikan Manajerial (Studi pada Perusahaan *Food and Beverage* yang Terdaftar di Bursa Efek Indonesia periode 2018-2022). Penelitian ini menggunakan metode penelitian kuantitatif dengan populasi perusahaan yang terdaftar di www.idx.co.id. Sampel dari penelitian ini adalah 49 dari 81 perusahaan periode 2018-2022. Metode pengambilan sampel menggunakan *purposive sampling* dengan kriteria yang telah peneliti tentukan. Penelitian ini menggunakan data sekunder. Metode analisa data menggunakan analisis regresi data panel menggunakan *software* Eviews 12.

Hasil penelitian menunjukkan bahwa *leverage* secara parsial tidak berpengaruh terhadap manajemen laba sedangkan profitabilitas dan *financial distress* secara parsial berpengaruh positif dan signifikan terhadap manajemen laba. Tetapi kepemilikan manajerial tidak mampu memoderasi hubungan *leverage*, profitabilitas dan *financial distress* terhadap manajemen laba. Berdasarkan hasil uji secara simultan bahwa *leverage*, profitabilitas, *financial distress*, kepemilikan manajerial berpengaruh signifikan secara bersama-sama terhadap manajemen laba. Sedangkan dengan variabel moderasi hasil uji secara simultan hasilnya adalah *leverage*, profitabilitas, *financial distress*, kepemilikan manajerial tidak berpengaruh signifikan secara bersama-sama terhadap manajemen laba.

Kata Kunci : *Leverage*, Profitabilitas, *Financial Distress*, Kepemilikan Manajerial, dan Manajemen Laba

ABSTRACT

This research aims to determine the influence of leverage, profitability, financial distress and leverage on earnings management which is moderated by managerial ownership (Study of Food and Beverage Companies Listed on the Indonesian Stock Exchange for the 2018-2022 period). This research uses quantitative research methods with a population of companies registered on www.idx.co.id. The sample from this research was 49 out of 81 companies for the period 2018-2022. The sampling method used purposive sampling with criteria that the researcher had determined. This research uses secondary data. The data analysis method uses panel data regression analysis using Eviews 12 software.

The research results show that leverage partially has no effect on earnings management, while profitability and financial distress partially have a positive and significant effect on earnings management. However, managerial ownership is unable to moderate the relationship between leverage, profitability and financial distress on earnings management. Based on the results of simultaneous tests, leverage, profitability, financial distress and managerial ownership have a significant effect on earnings management. Meanwhile, with the moderating variable, the results of the simultaneous test results are that leverage, profitability, financial distress, managerial ownership do not have a significant effect together on earnings management.

Keywords : Leverage, Profitability, Financial Distress, Managerial Ownership, and Profit Management.