

PENGARUH *CAPITAL EXPENDITURE*, *CASH HOLDING* DAN UKURAN PERUSAHAAN TERHADAP *ACCRUAL EARNING MANAGEMENT* PADA UMKM YANG MELAKUKAN IPO DI BURSA EFEK INDONESIA

Oleh

Ni Kadek Juni Lestari, NIM 1917051050

Program Studi S1 Akuntansi

ABSTRAK

Penelitian yang dilakukan mempunyai tujuan guna diketahuinya bagaimanakah pengaruh *capital expenditure*, *cash holding* serta ukuran perusahaan pada *accrual earning management* dalam UMKM yang melakukan IPO di BEI. Penelitian disini adalah penelitian asosiatif atau hubungan kausal yang memakai pendekatan kuantitatif. Populasi untuk penelitian yang telah dilakukan yaitu perusahaan yang melaksanakan IPO pada tahun 2018-2021 sebanyak 219 perusahaan. Sementara itu, sampel pada penelitian disini diperoleh memakai metode *purposive sampling* yakni sejumlah 21 perusahaan yang mempunyai periode 4 tahun, sehingga sampel yang diperoleh adalah sebanyak 84 sampel. Jenis data yang diterapkan pada penelitian yang dilakukan yakni data kuantitatif yang bersumberkan pada prospektus dan laporan keuangan yang terpublikasikan oleh perusahaan dalam website resmi BEI (www.idx.co.id). Teknik untuk menganalisis penelitian memakai analisis linier berganda yang mana memakai bantuan SPSS *ver* 25, dimana sebelumnya telah dilakukan pengujian statistik deskriptif dan pengujian asumsi klasik. Berdasarkan hasil penelitian menunjukkan bahwasannya *capital expenditure* dan *cash holding* secara parsial memberi pengaruh positif serta signifikan pada *accrual earning management*. Hal ini memperlihatkan bahwasannya makin besarnya *capital expenditure* dan *cash holding* yang dimiliki perusahaan maka dapat meningkatkan praktik *accrual earning management*. Sedangkan ukuran perusahaan secara parsial tidak memberikan pengaruhnya pada *accrual earning management*. Hal inilah yang membuktikan bahwasannya semakin kecilnya ukuran perusahaan tidak menjamin perusahaan tersebut mempraktikkan *accrual earning management*. Sementara itu, secara simultan *capital expenditure*, *cash holding* dan ukuran perusahaan memberikan pengaruhnya pada *accrual earning management*. Hal ini berarti bahwa *accrual earning management* untuk UMKM yang *listing* di BEI periode 2018-2021 dipengaruhi oleh *capital expenditure*, *cash holding* dan ukuran perusahaan secara bersamaan.

Kata-kata kunci: *Capital Expenditure*, *Cash Holding*, Ukuran Perusahaan, *Accrual Earning Management*.

***THE EFFECT OF CAPITAL EXPENDITURE, CASH HOLDING AND
COMPANY SIZE ON ACCRUAL EARNING MANAGEMENT IN MSMEs
THAT IPO ON THE INDONESIA STOCK EXCHANGE***

By

Ni Kadek Juni Lestari, NIM 1917051050

S1 Accounting Study Program

ABSTRACT

This study aims to determine the effect of capital expenditure, cash holding and company size on accrual earning management in MSMEs that IPO on the Indonesia Stock Exchange. This research is an associative research or causal relationship that uses a quantitative approach. The population in this study is 219 companies that conducted IPO in 2018-2021. Meanwhile, the sample in this study was obtained using the purposive sampling method, which was as many as 21 companies with a period of 4 years, so the sample obtained was 84 samples. The type of data used in this study is quantitative data sourced from prospectuses and financial statements that have been published by the company through the official website of the Indonesia Stock Exchange (www.idx.co.id). The analysis technique in this study uses multiple linear analysis using of SPSS ver 25, where previously descriptive statistical tests and classical assumption tests had been carried out. Based on the results of the study, it shows that capital expenditure and cash holding partially have a positive and significant effect on accrual earning management. This shows that the greater the capital expenditure and cash holding owned by the company, the more accrual earning management practices can increase. Meanwhile, company size partially has no significant effect on accrual earning management. This shows that the smaller the size of the company does not guarantee that the company practices accrual earning management. Then, simultaneously capital expenditure, cash holding and company size influence on accrual earning management. This means that accrual earning management in MSMEs listed on the Indonesia Stock Exchange for the 2018-2021 period is influenced by capital expenditure, cash holding and company size together.

Keywords: Capital Expenditure, Cash Holding, Company Size, Accrual Earning Management.